



2023 Sustainability Report

Content

General information	4
1.1 Organisational profile.....	5
1.2 Information on reporting.....	5
Economics	6
2.1 Financial performance.....	6
2.2 Combating corruption.....	6
2.3 Anti-competitive conduct.....	7
Ecology	8
3.1 Sustainable energy procurement.....	8
3.2 Sustainable mobility.....	9
3.3 Disposal concept.....	10
3.4 Sustainable procurement.....	11
3.5 ESG.....	11
Social issues	13
4.1 Employment.....	13
4.2 Health and safety at work.....	14
4.3 Training and further education.....	14
4.4 Knowledge transfer.....	16
4.5 Diversity and equal opportunities.....	16
4.6 Social commitment.....	18
Annex: Detailed figures	19
Detailed figures	20
Rail travel.....	20
Air travel.....	20
Luther.connect.....	20

Dear Readers,

As an internationally active company, we see ourselves as part of a global community and feel we have a responsibility to ensure our corporate strategy is based on sustainability.

The responsible and careful use of resources is a key element of our actions. Aware that all our actions have an impact on sustainability, we pursue this approach consistently both internally and vis-à-vis our clients, cooperation partners and service providers. In our teams, we live sustainable values to which we are committed over and above our corporate goals. Diversity and equal opportunities as well as social commitment, whether in the form of pro bono mandates or the promotion of social projects, are just as important to us as our defined goal of being carbon-neutral by 2030.

We have recorded and analysed the various facets of our work and drawn conclusions from them. We have set ourselves goals and constantly seek to improve ourselves. We are living up to our corporate responsibility by focusing on achieving solid profitability, promoting and challenging our employees and making a commitment to society and the environment to make sustainability the focus of our actions. This year, we have taken two important steps in this direction by offering our employees the “Deutschland-Ticket” by way of job ticket and also giving them the opportunity to lease a job bike via Luther.

The actions of our employees, how we use resources, our procurement processes, real estate and our social responsibility all contribute equally to this goal. We learn from the interaction and manage our processes by making continuous improvements. In this way, we not only keep our performance promise to our business partners and clients, but also assume operational responsibility.

Luther supports the Sustainable Development Goals of the United Nations and the Paris Agreement to reduce greenhouse gas emissions. We are committed to the European Green Deal, through which the EU countries have set themselves the goal of becoming the first climate-neutral continent. The measures adopted by the EU Commission in the “Fit for 55” package, the aim of which is to contribute to a more modern, resource-efficient and competitive business location, are also a benchmark for Luther Rechtsanwalts-gesellschaft mbH’s actions. We are continuously working on this, as well as on reducing our waste and electricity consumption. Through the work of our multiple award-winning Environmental Practice Group and our “ESG Working Group” established in 2022, we help companies operate more productively and at the same time more resource-efficiently and sustainably. In this way, we contribute to sustainability not only through our operational structure, but also through our service promise to our clients.

We hope that reading the 2023 Sustainability Report will provide you with informative and interesting insights into Luther Rechtsanwalts-gesellschaft’s work.



Yours sincerely,
Elisabeth Lepique
Co-Managing Partner



Dr Markus Sengpiel
Co-Managing Partner



1

General information

1.1 Organisational profile

Luther Rechtsanwaltsgesellschaft mbH is one of the leading German commercial law firms, offering a comprehensive range of services in all economically relevant fields of legal and tax advice. The full-service law firm employs more than 420 lawyers and tax advisors and an average of 1,958 staff, 1,195 of whom are female, 761 male and two diverse, and is represented in ten German business centres and has eleven foreign offices in important investment locations and financial centres in Europe and Asia. The head office is in Cologne, Germany. Luther’s clients include large and medium-sized enterprises, as well as the public sector.

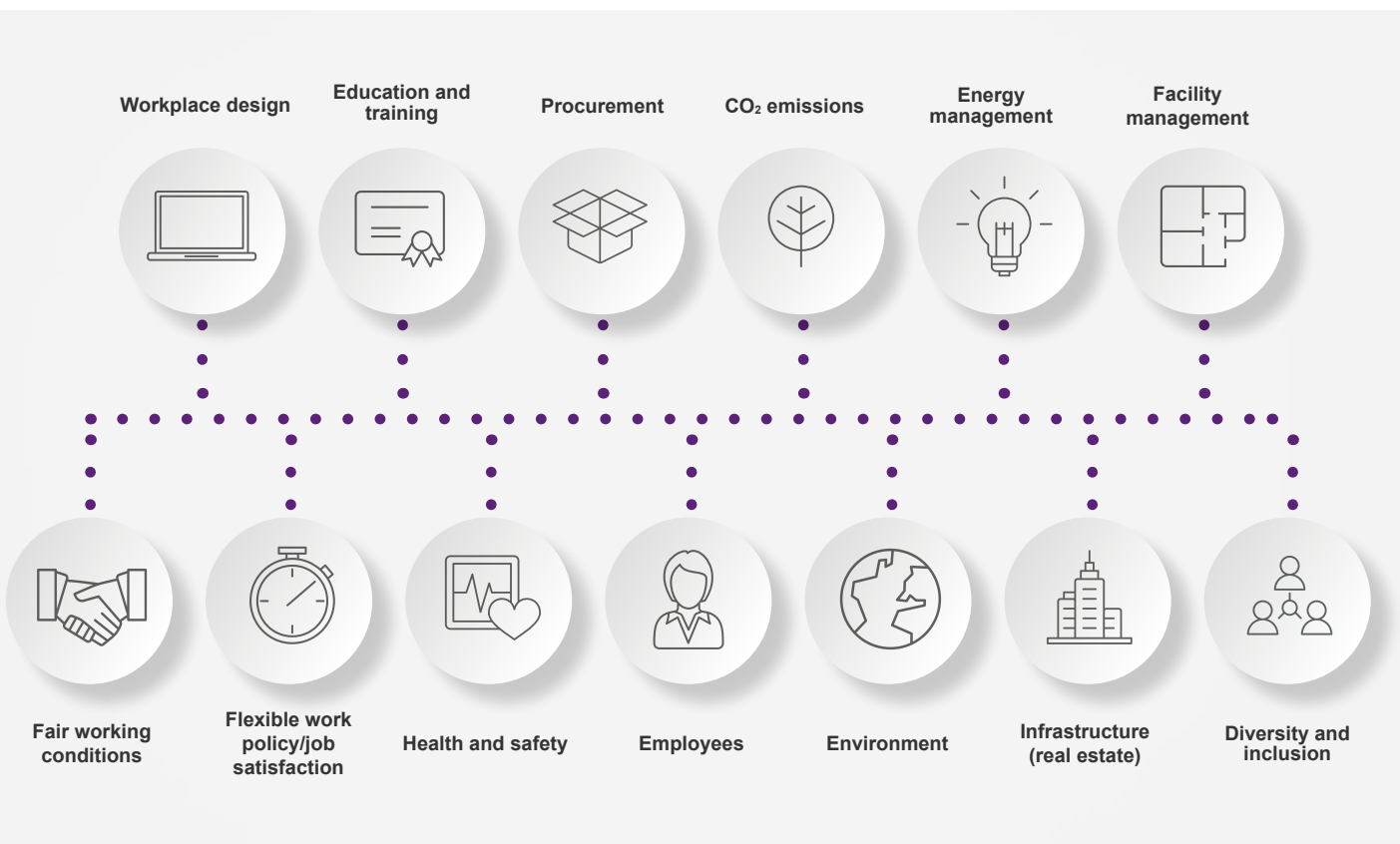
Luther has close relationships with commercial law firms in all relevant jurisdictions. In addition, the law firm is a founding member of unyer (www.unyer.com), a global organisation of leading professional services firms that cooperate exclusively with each other.

Luther Rechtsanwaltsgesellschaft mbH takes an entrepreneurial approach: all advisory services are geared towards the greatest possible economic benefit for the client.

The focus is on developing solutions that are reasonable from an entrepreneurial point of view and are sustainable in the long term. All lawyers and tax advisors have a solid interdisciplinary understanding of tasks and have many years of experience in interdisciplinary collaboration. This competence is complemented by the colleagues from Luther Solutions GmbH, who work across disciplines. The Lawyer, one of the world’s best-known legal journals, named Luther “Law Firm of the Year: Germany 2021” and “European Law Firm of the Year 2021”.

1.2 Information on reporting

This Sustainability Report covers the reporting period of the 2022/2023 financial year (1 July 2022 to 30 June 2023). The last report was published on 7 September 2022. Our Sustainability Report follows the Global Reporting Initiative (GRI) Standards, and we are continuously working on enhancements so that we will fully comply with the requirements of the GRI Standards in the near future.





2

Economics

2.1 Financial performance

Luther generated gross revenue of EUR 195 million in Germany in the 2022/2023 financial year, representing an increase of 4% compared to the previous year. Revenue per professional, which increased significantly in the two previous financial years, could be maintained in the 2022/2023 financial year, despite some of the service lines rejuvenating by hiring professionals just starting out on their careers.

The growth in revenue is largely attributable to a growing amount of work won in connection with the energy transition and the decarbonisation of the German economy. Compliance, public procurement law and infrastructure measures were important business drivers. Above all, the successful collaboration of interdisciplinary teams from diverse locations and service lines has, once again, paid dividends.

2.2 Combating corruption

The starting point for anti-money laundering compliance at Luther is Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018 (hereinafter referred to as the “5th Anti-Money Laundering Directive”).

The 5th Anti-Money Laundering Directive requires Member States to ensure that the obliged entities, which include lawyers and tax advisors, take reasonable steps to identify and assess the money laundering and terrorist financing risks they face. The German Act on Tracing Profits from Serious Criminal Activities (“Anti-Money Laundering Act”) therefore imposes risk-based duties of care on the obliged entities when accepting and handling work from clients. This is comprehensively reflected in the firm’s organisational structure, which applies to all Luther lawyers and tax advisors: all new client engagements are set up centrally via a master data system and for each services enquiry a “conflict check” is triggered which identifies any professional, strategic or sanction-related obstacles that prevent the acceptance and fulfilment of the work from the client and triggers a “CAML check” (client anti-money laundering check) for every legal or tax consultancy activity relevant in connection with money laundering. As part of the CAML check, compliance with the statutory obligations under the German Anti-Money Laundering Act is ensured and documented with electronic support. In concrete terms, this means that Luther’s lawyers and tax advisors are obliged to state on setting up the client matter whether such matter is relevant in connection with money laundering and whether there are factors that indicate a higher risk within the meaning of the German Anti-Money Laundering Act. If, on setting up the client matter, Luther’s

anti-money laundering compliance team establishes that this involves a transaction listed in Section 2 (1) no. 10 of the German Anti- Money Laundering Act, a request to carry out a CAML check is automatically sent to the obliged persons via a “kyc tool” (know-your-customer tool) developed by Luther specifically for lawyers and tax advisors to carry out an anti-money laundering compliance check and the individual steps taken to satisfy the compliance requirements are documented by the kyc tool. The lawyers and tax advisors are supported by the Luther anti-money laundering compliance team in carrying out the CAML check.

In order to train employees in the area of anti-money laundering compliance and the prevention of terrorist financing, Luther’s anti-money laundering compliance team has provided guidelines, fact sheets and explanatory videos on the topic of anti-money laundering compliance, as well as a whistleblower system that can be used to anonymously report violations of anti-money laundering regulations.

Furthermore, all Luther employees receive regular training on current typologies and methods of money laundering and terrorist financing, as well as on the relevant legal regulations and statutory obligations. An online training programme developed by Luther is used for this purpose.

In addition, Luther has a personnel control and assessment system for measuring the reliability of all employees. This includes, among other things, obtaining police clearance certificates when hiring non-lawyer employees. In the case of lawyers, this is already a prerequisite for admission to the bar.

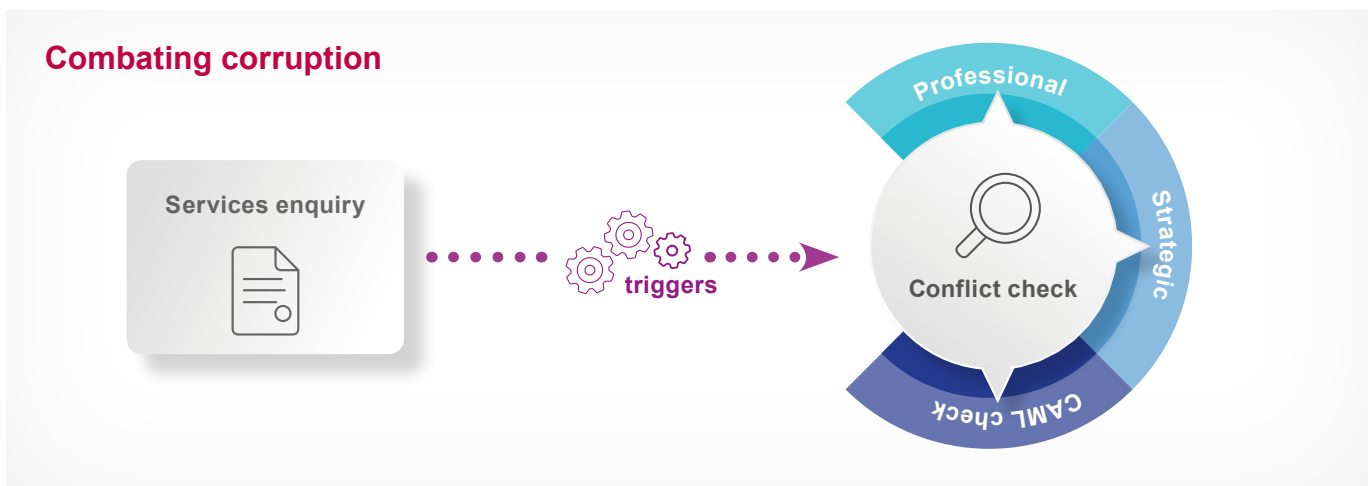
All Luther employees are also instructed to immediately report any suspicious cases within the meaning of Section 43 of the German Anti-Money Laundering Act to the Luther anti-money laundering compliance team.

As part of the legally required audit of Luther’s annual financial statements, the internal control systems in place to prevent money laundering and terrorist financing are reviewed by an independent auditing firm in accordance with Sections 267 (3), 316 et seq. of the German Commercial Code. An unqualified audit opinion has been issued each year as a result of the audits of the annual financial statements.

Furthermore, several times a year, the bar associations at Luther’s locations conduct inspections of compliance with the obliged persons’ obligations under the German Anti-Money Laundering Act. The anti-money laundering compliance team supports the lawyers and tax advisors during the bar association inspections, monitors the correct performance of the CAML checks and the preparation of individual risk analyses, carries out firm-wide risk analyses with regard to possible risks of money laundering and terrorist financing at Luther and is available as a point of contact for the bar associations. The approximately 120 inspections carried out by the bar associations to date have never given rise to objections.

2.3 Anti-competitive conduct

No legal proceedings have been instituted against Luther Rechtsanwalts-gesellschaft regarding anti-competitive conduct, cartels or monopolies.





Ecology

3

3.1 Sustainable energy procurement

Sustainable energy procurement and the reduction of energy consumption are important elements of Luther's strategy to achieve its environmental and energy goals and are monitored on an ongoing basis.

When selecting our offices, we place great importance on ensuring that they not only represent a symbiosis of design and functionality agreeable to work in, but also take environmental concerns into account. In 2020, the Stuttgart office moved into a building that meets the gold standard of the construction industry in terms of energy. In addition to energy-efficient automation features, sustainable materials were used for the interior, including many wood elements.

The new location of our Berlin office also meets the highest energy standards and provides our employees there with parking spaces with charging points for e-mobility, which have been extremely well received. The other offices will also be successively equipped with a corresponding charging infrastructure.

We obtain our electricity from renewable energy sources, so that only small amounts of CO₂ are emitted. By now, 90% of all Luther offices in Germany have switched to green electricity.

Our continuous improvement process also includes reducing the overall consumption that Luther has identified from the energy audit report. The offices have been and will be successively equipped with LED light sources in order to further optimise the energy performance indicators. At some locations, a time switch device is used to control the lighting in all public areas, ensuring that lights are turned off at night and at weekends. We ensure that the air conditioning in our offices is used responsibly, so that it is only turned on when the room is in use. Employees are regularly encouraged to actively participate in energy-saving measures such as turning off monitors or turning off lights when leaving the room. All printers have been programmed to turn themselves off at night.

In addition, the temperature of the central heating systems was lowered at all locations in autumn/winter 2022/2023. By consistently implementing these measures, we succeeded in reducing electricity consumption by 7% compared to the previous year.

3.2 Sustainable mobility

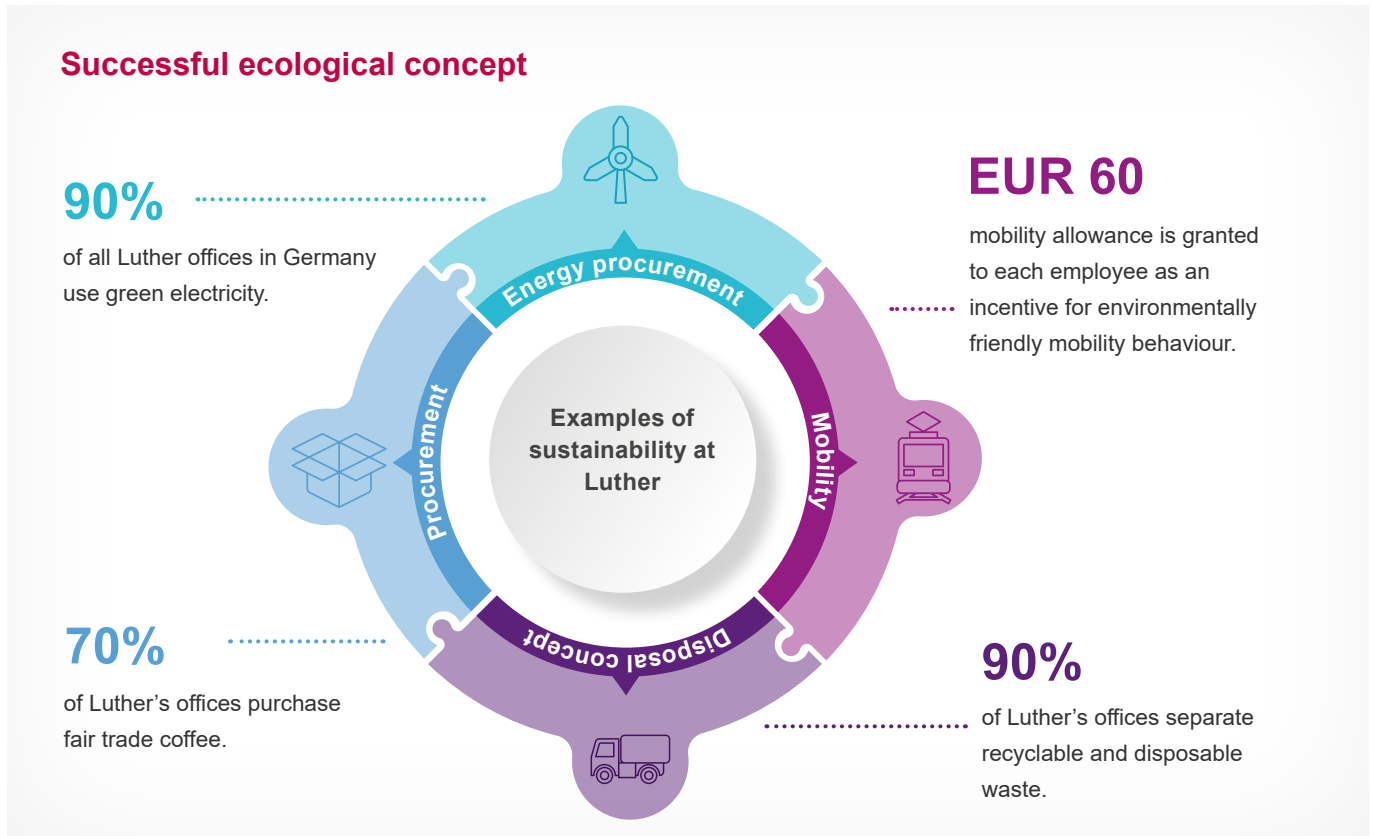
3.2.1 Job ticket and mobility allowance

The daily journey to work is often a financial burden even when using public transport. In the past, Luther has already contributed to providing incentives for environmentally friendly mobility behaviour by granting each employee a mobility allowance. Following the introduction of the “Deutschland-Ticket” this year, Luther now provides this ticket to all employees as a job ticket on request.

Employees who do not use the job ticket continue to receive the mobility allowance. This also benefits all employees who come to work on foot or by bike.

3.2.2 Job bike

Another new opportunity in 2023 for Luther employees is to lease a job bike via Luther, regardless of whether it is used for commuting to work, everyday life or sports. Two bikes per employee can be leased from one of over 6,000 bicycle dealers.





Thanks to tax incentives, Luther employees can save up to 40% compared to a conventional purchase. This offer has also been well received so far.

3.2.3 Business travel

When it comes to business travel, our credo is “virtual instead of analogue”. The COVID-19 pandemic has boosted digital meetings and the shift from face-to-face to online events. Luther has been using virtual meetings internally for years to reduce travel from other locations. In the 2022/2023 financial year, we held a total of 24,677 online meetings, averaging more than 2,000 online meetings throughout the firm per month. This means that the number of online meetings is as high as it was during the COVID-19 pandemic.

Personal contact with clients will, however, continue to be a central part of our advisory culture. If we need to travel, we do so in a climate-neutral manner, as far as possible.

We check every necessary business trip for its ecological impact. The preferred mode of transport for travel is rail. For example, in the 2022/2023 financial year, local and long-distance journeys covering more than one and a half million passenger kilometres were made in a carbon-neutral manner.

Digital processes, flexible working methods and virtual meetings reduce the need for face-to-face meetings. However, air travel – especially to destinations abroad – cannot always be avoided. We have therefore decided to invest in corresponding carbon offsets per flight. The number of flights increased by 42% compared to the previous financial year. This can, however, be explained by the cancellation of many events due to the pandemic in the 2021/2022 financial year. Compared to the situation before the COVID-19 pandemic, we were able to reduce the number of flights by 30%.

3.3 Disposal concept

The topic of waste management plays an important role at Luther. Through targeted waste segregation (by separating waste for disposal and waste for recycling), we have been successful in reducing and partially avoiding the consumption of raw materials. We initially started this process by introducing a new segregation system that significantly reduces the amount of waste at one location, following which another six offices also adopted this concept. In recent years, further offices have switched to this waste segregation system, such that 90% of Luther’s offices have now introduced waste segregation by consistently separating recyclable and disposable waste.

3.4 Sustainable procurement

3.4.1 Procurement processes/suppliers

The sustainability of our work performance – and ultimately of our firm – depends, among other things, on sustainable management on the part of our suppliers and producers. For this reason, our procurement management also includes environmental requirements and safety standards. More bicycle couriers are being used to run errands and deliver messages, and our suppliers have adapted their packaging for office supplies to be environmentally friendly. When selecting products needed for our daily work, we focus in particular on reusable and refillable resources. For example, we use ecological/recycled paper, both for printing and for envelopes, folders, notes, towel paper, etc. Shredded paper is recycled; as regards folders and binders, we attach importance to environmental labels such as the Blue Angel or the FSC seal. In addition, we are switching to sustainable and climate-neutral “giveaways”, including their packaging. We promote the offsetting of greenhouse gas emissions through also supporting climate protection projects such as the reforestation of the Rio Kama in Nicaragua. For consumables we use regional or fair trade products.

3.4.2 IT infrastructure

All laptops used at Luther meet the requirements of the Energy Star label and have the EPEAT Gold seal, an award for computers that have the lowest power consumption during use and a longer service life. The powerful processors are made from 100% conflict-free minerals. New laptops are delivered in packaging that is fully renewable and degradable. The empty packaging is collected centrally and taken back by the supplier to be reused or recycled properly. In addition, when purchasing new laptops, Luther pays compensation for the carbon dioxide emissions caused by production. Obsolete laptops that no longer meet our standards are not disposed of, but are recycled by our provider. The same applies to discarded company mobile phones.

In times of scarce resources and the urgent need to critically examine one’s own ecological footprint, Luther is continuously seeking for further ways to make the technology and processes used at Luther more sustainable. For example, a new, modern contract database was recently put into operation, replacing the old filing database and making it possible to digitise and monitor contracts of all kinds across all locations in future.

3.4.3 Beverage supply

We purchase coffee from fair sources. Almost all Luther offices have switched to fair trade coffee products or attach importance to regional roasters that use coffee certified by the Rainforest Alliance. By buying fair trade coffee, we make a valuable contribution to fulfilling the global sustainability targets and to improving the living and working conditions of coffee farming families in countries of the Global South and help promote environmental protection. The packaging is sustainable, and at the same time social projects are supported, for example, by sponsoring coffee trees for the “Crossroad” project or through the support of social institutions. In addition, our offices are increasingly offering plant-based milk alternatives with the coffee.

3.4.4 Drinking water systems

Almost all Luther offices have switched to an all-in-one drinking water system. The drinking water is filtered and bubbles out of the kitchen tap. This not only eliminates plastic and packaging waste, but also prevents emissions from the production and transport of beverages. This reduces carbon dioxide consumption by around 60% compared to bottled water.

3.4.5 Paper consumption

In recent years, we have pushed the use of digital files and switched to a digital document management system. However, also the fact that the courts have switched to electronic communication supports our goal of a comprehensive use of electronic files.

We contribute to protecting the environment by being paperless (no paper or printouts), as far as possible. We are also reducing the consumption of resources in our operational business by consistently switching to digital processes and paperless administration. Where printouts are absolutely necessary, our employees are asked to print in black and white and duplex.

3.5 ESG

Luther helps clients and staff unlock potential to enable crucial developments. Our multiple award-winning five-star Energy Law and Environment & Planning, Regulatory practice groups put Luther at the forefront of legal advice;

our full-service approach means that we can add further experts to complement our advisory services at any time. In this way, we assist our clients in a variety of ways in mastering the energy transition. We have also set up info hubs on our intranet where Luther employees can not only find out about current ESG topics, both internally and externally, but can also actively participate and make suggestions.

ESG is short for environmental social governance. This is the evaluation of corporate social responsibility and is used as a broad term for CSR (corporate social responsibility). Social responsibility, previously defined in CSR standards, is now often replaced or supplemented by ESG. While CSR only means that companies are accountable, the aim of the ESG criteria is to ensure that the efforts made can be measured. ESG criteria enable companies to compare themselves in terms of their activities carried out for the environment and society. Moreover, they are embedded in the corporate strategy and do not merely underpin it.

In order to further expand our leading position among our competitors, in terms of both the internal implementation of our goals and the quality of our advice provided to clients, Luther has taken another fundamental step in 2022 and founded the “ESG Working Group”. The Working Group has since been identifying further short-, medium- and long-term goals within Luther Rechtsanwaltsgesellschaft mbH and setting up reporting and monitoring structures.



4

Social issues

Luther ensures that its employees have a working environment in which each and every individual can develop their full potential. This can only succeed where appreciation, openness and acceptance are lived out every day. Respectful and considerate interaction with each other is the basis of social sustainability in our company and we make sure that this is honestly lived.

4.1 Employment

Luther had 1,958 employees worldwide in the 2022/2023 financial year. Luther invested in particular in young staff: the number of Associates rose in the past financial year, and Luther also employed a significantly higher number of legal trainees, research assistants and trainees. In addition, there is the field of consulting, which is increasingly being expanded and where the number of employees doubled compared to the previous year.

Category	Total	Male	Female	Diverse
Partners	170	82%	18%	0%
Counsel	65	58%	42%	0%
Of Counsel	34	65%	35%	0%
Senior Associates	188	52%	48%	0%
Associates	196	39%	61%	0%
Consultants	20	30%	70%	0%
Support & Administration	575	15%	85%	0%
Legal trainees	198	44%	55%	1%
Research assistants	301	42%	57%	1%
Trainees	39	10%	90%	0%
Interns	107	47%	53%	0%
Temporary staff	65	37%	63%	0%

4.2 Health and safety at work

4.2.1 Occupational safety

Luther complies with its legal obligations in the area of occupational safety and offers its employees an annual eye test by the company doctor and an ergonomic review of the workplace by an occupational safety specialist.

One safety officer with a certificate of appointment is appointed for each site. This person has completed the relevant training organised by the employers' liability insurance association Verwaltungs-Berufsgenossenschaft and is the contact person for all occupational safety-related issues on site. In addition, 5% of employees per site have received training as fire protection assistants and attend a refresher course every three to five years.

All employees can use the intranet to obtain information on health and safety issues and tips on how to avoid hazards.

4.2.2 Health protection and COVID-19 management

5% of the employees at each site are demonstrably trained as first aiders and attend a refresher course every two years. For sites with several floors, there is at least one first aider per floor.

Luther offers its employees a flu vaccination organised and financed by Luther. During the COVID-19 pandemic, all employees were additionally offered the opportunity to be vaccinated against COVID-19 by the company doctor.

The health and safety of all employees was the top priority during the COVID-19 pandemic. In order to meet our responsibilities, Luther established a successful hybrid model of working remotely and working in the office. We have been able to largely avoid infections within the office through careful actions by each individual and a strong testing strategy. In addition, Luther regularly distributed recommendations for action and guidelines by e-mail and via the intranet, which reached all employees regardless of their location. Helpful offers for working from outside the office were also provided.

4.2.3 Fitness offer

High-performing, vital employees are the basis of every healthy company. To promote the physical and mental fitness of its employees, Luther has been cooperating with a fitness provider. Employees receive access to over 4,000 fitness and yoga studios, swimming pools, CrossFit and bouldering halls throughout Germany, as well as to over 1,000 online courses for over 20 types of sports, nutrition programmes, live courses and mindfulness and meditation exercises for a small monthly financial contribution.

4.3 Training and further education

4.3.1 Luther.academy

The Luther.academy is our central tool for employee development. All offers for acquiring and expanding the professional, methodological and social skills of our employees are bundled here in four areas:

- As part of the internal specialist courses for commercial and corporate law, Luther Law School offers a comprehensive range of courses for the professional development of our lawyers and tax advisors. Participation in external training courses for specialist lawyers or in a course for tax advisors is also possible here. Participants in these courses receive financial support and are given the time they need in order to attend.



- The campus for lawyers and tax advisors is aimed at the same target group and includes a range of seminars to improve their specialist, methodological and social skills.
- For legal trainees and research assistants, there is a range of seminars, workshops and trial exams specially tailored to their needs. Legal trainees and research assistants can additionally attend online repetition classes, case presentations and discussions of recent case law in preparation for their exams.
- The campus for secretarial and administrative staff helps our business services staff to efficiently and confidently master day-to-day administrative work. In addition to technical topics for professional assistance in a commercial

law firm, staff members can choose from a wide range of learning opportunities to develop soft skills.

Our range of services at the Luther.academy consists of a mix of classroom and virtual events. This allows employees to train efficiently and flexibly in terms of time. Since 2022, the Luther.academy portal has been the central learning platform for all e-learning, seminars and online workshops. The Luther.academy portal enables participants to develop their skills via an individual, flexible and remote learning process.

4.3.2 Digital Education Experience Programme (DEEP)

Mere legal thinking is no longer sufficient to provide clients with comprehensive legal advice in the digital world.

This is why Luther launched DEEP in 2021, a continuing education programme for lawyers that integrates technology, business and law.

DEEP stands for “Digital Education & Experience Programme.” The concept and implementation of the content of the training programme was developed by the firm together with WHU - Otto Beisheim School of Management, one of the most renowned German business schools with proven expertise in the field of executive education.

DEEP combines practical aspects from the fields of technology and business with relevant legal issues relating to digital transformation. Luther’s interdisciplinary training is our response to the challenges posed by the digital transformation in the field of legal advice. The format includes three modules: In “Tech for Law”, renowned scientists from the Karlsruhe Institute of Technology (KIT) provide participants with the basic technical knowledge needed to understand digital services and value creation networks. In the “Business for Digital” module, WHU experts introduce lawyers to the entrepreneurial side of digital business. Participants obtain an understanding of how companies develop and implement business models and what start-ups do differently. In an exchange with experts from the Liquid Legal Institute, participants will also take a look at cross-cutting future issues regarding legal advice and the shaping of law. In the “Law for Tech” module, in-house experts from Luther show where legal questions from the analogue world have to be reformulated and how old law has to be adapted for the new world.

In May 2023, the second year’s courses with again more than 20 participants, including several selected clients, were successfully completed.

4.4 Knowledge transfer

We have been using our social intranet Luther.connect for five years now. Luther.connect is a dynamic employee portal that serves as a hub for collaboration, news and information transfer and enables joint, networked and transparent cooperation. The platform reduces the number of internal mails and structures the content thematically in communities so that everyone at Luther can access the same database. In 2019, we won the PMN award with this platform.

On the basis of this collaboration platform, we can also share information and documents with third parties, clients and

other partners and use it as a communication platform in a securely hosted environment.

4.5 Diversity and equal opportunities

4.5.1 Diversity

As a company with an international workforce, the cultural diversity of our employees is a matter of course for our firm. Gender, nationality, ethnic origin, religion or belief, disability, age and sexual orientation shape the individuality of each person. At Luther, we see this diversity as enhancing both our work and our personal interactions. Colleagues from 23 different nations work in our offices in Germany alone. We are committed to creating a working environment that is free of prejudice and shows respect, appreciation and esteem for every employee.

The only factors that count in the case of new hires, further education measures and promotions are professional and social skills and personal aptitude.

In 2010, Luther was one of the first law firms to sign the “Charta der Vielfalt” (Charter of Diversity) as a commitment to promoting cooperation free of discrimination and unequal treatment. The initiative is committed to a respectful and unprejudiced working environment and promotes diversity in the world of work.

To promote cross-cultural contacts, we invite colleagues from all our offices in Germany and abroad to a meeting at least once a year, the so-called Practice Day. This event is an opportunity for making contacts, sharing ideas both in a professional and personal context, and promoting shared values.

4.5.2 Equal opportunities

Equal opportunity is a key focus of our HR policy. More than 60% of our employees are women. We are constantly looking for ways to improve career conditions for female employees and increase their share in management positions. Of the lawyers appointed Partner or Counsel in Germany at the end of the 2022/2023 financial year, 50% were female.

Another important milestone for equal opportunities was the establishment of the Luther Female Network in early 2021.



The focus of the network is on the internal and external networking of female colleagues, the sharing of experiences among each other and sustainable business development. In regular (online) meetings, the needs of Luther's female lawyers are discussed, new business ideas are developed and innovative ideas and concepts for clients are developed jointly.

Luther also consistently ensures that men and women are paid equally for equal work and performance.

4.5.3 Family-friendly working environment

4.5.3.1 Part-time work

The use of parental leave by men and women is supported equally. Part-time employment and the assumption of management tasks are not mutually exclusive. Numerous examples demonstrate that this has been implemented successfully for years. In the 2022/2023 financial year, 9% of our staff in executive positions worked part-time, of which 32% were male and 68% were female. Part-time employees also have the possibility of adjusting the scope of employment to their personal needs, i.e. returning to full-time employment, for example.

4.5.3.2 Luther4Family

Luther offers all employees free assistance in arranging childcare and emergency care, as well as free nursing care counselling and social counselling. Through cooperation with external service providers, a comprehensive range of consulting services is available to ensure a care offer tailored to the needs of the respective employees. In addition to childcare, this includes offers regarding relatives requiring care (elder care), as well as solution-oriented consulting and coaching in the case of professional and private problems (mental health). In addition, via another cooperation partner, Luther offers vacation and recreational activities for minors, which are free of cost in many cases.

In June 2020, as a result of the COVID-19 pandemic, Luther started another initiative to support Luther employees with children in need of care. Partners "donated" a portion of their holiday entitlement to the Luther4Family pool, from which employees with children in need of care could, in unforeseen emergencies, receive further days of paid leave in addition to their contractually agreed annual holiday entitlement to provide the required care.

As, despite the end of the pandemic, bottleneck situations can occur not only in childcare but also, for example, when supporting parents in need of care, Luther has extended its offer to additionally include such cases. Consequently, the

initiative made possible by the Partners at Luther and not limited to school holidays is being continued and has also received attention and recognition outside Luther.

4.5.3.3 Flexible working hours

As a rule, we enable our employees to organise their everyday working life in such a way as to be able to not only take their work but also their private obligations and concerns sufficiently into account. To this end, we use the possibilities offered by the latest technical means of communication, as well as independent time management. Non-lawyers who do not hold a management function are given compensatory leave for overtime; in exceptional cases and at the request of the employee, monetary compensation is given.

4.6 Social commitment

We are aware of our responsibility – towards our clients and employees and also as a social player. We contribute to a better community and are involved in various social projects, which we support regularly or on special occasions. We also help our employees support social projects.

Traditionally, Luther makes donations to various charitable projects and institutions at Christmas. In addition, Luther has been sending Christmas cards electronically for several years now. The printing and mailing costs saved in this way are also included in the donation total. In 2022, the annual Christmas donation of EUR 60,000 went to the SOS Children's Villages worldwide.

Overall, Luther donated more than EUR 125,000 in the 2022/2023 financial year.

Luther employees are also involved in their free time in various charitable projects. In Cologne, numerous employees support the Cologne hospice service provider "Ambulanter Kunder und Jugendhospizdienst Köln" each year by actively participating in the charity run. In Leipzig, our colleagues support Saaleschwimmer Halle e.V. through their annual participation in the "Swim in the Saale" event. Our colleagues in Luxembourg support the European Leukodystrophy Association (ELA), Europa Donna Luxembourg and the SOS Children's Village in Luxemburg with yearly runs.

In addition, Luther regularly provides pro bono support to associations that are socially committed, including Common Purpose, UN Refugee Assistance, and the European Leukodystrophy Association (ELA).



5

Annex: Detailed figures

Detailed figures

Rail travel:

Passenger kilometres travelled and related carbon dioxide emissions

		Long-distance transport	Local transport	Total	Change in %
2022/2023	Passenger kms	1,405,905	149,081	1,554,986	+ 187%
	CO ₂ [kg]	0	0	0	
2021/2022	Passenger kms	481,278	59,212	540,484	
	CO ₂ [kg]	0	0	0	



Air travel:

	Number	Change in absolute terms	Change in %
2022/2023	1,891	+ 559	+ 42%
2021/2022	1,332		



Luther.connect:

Usage figures



	Blog posts	Communities	Files	Wikis	Users
07/2023	3,785	245	17,130	5,346	1,344
07/2022	2,970	222	15,570	4,614	1,315

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