

Luther.



Luther Responsible Business Report 2024

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1. Introduction: Our commitment to responsible business practices

At Luther, responsible business practices are a central part of our corporate philosophy. In this Responsible Business Report, we show the contribution we are making to a sustainable future. We promote diversity and inclusion in our law firm, and we actively assist our clients in designing sustainable business models. We further rely on strict compliance measures and transparent decision-making processes to ensure we meet the highest standards of governance. With these measures, we take responsibility for society, the environment and future-oriented corporate governance.

This is our third report in this format. It provides an overview of the approach we take to dealing with the sustainability aspects relevant to our business activities, the progress we have made in this respect, the challenges we are facing and how we plan to address them. We wish to give all readers a sound overview of the latest and most important developments. This Report focuses primarily on our own business activities and our supply chain and has been structured to reflect the four principal elements of our sustainability programme: the way we work, our employees, the environment and our social impact.

Just like our sustainability programme, this Report also has an international dimension to it and includes examples from all our regions and offices. As expectations and requirements with regard to sustainability are evolving, we see a growing need for transparency. We hope that this Report provides a good overview of what we have achieved so far. At the same time, we are aware that much remains to be done and take on the challenge of identifying potential for further improvement.



As an internationally operating company and part of the global community, we feel we have a duty to pursue a sustainable business strategy.

2. Managing Partners' editorial

The responsible and careful use of resources is a key element of our actions at Luther. Everything we do has an impact on sustainability, and we act accordingly towards our clients, cooperation partners and service providers. Sustainable values are shared by all our teams. We feel committed to these values over and above our business objectives. Diversity, equal opportunities and social commitment, whether shown by performing pro bono work or by supporting social projects, are just as important to us as our defined goal of being carbon-neutral by 2030.

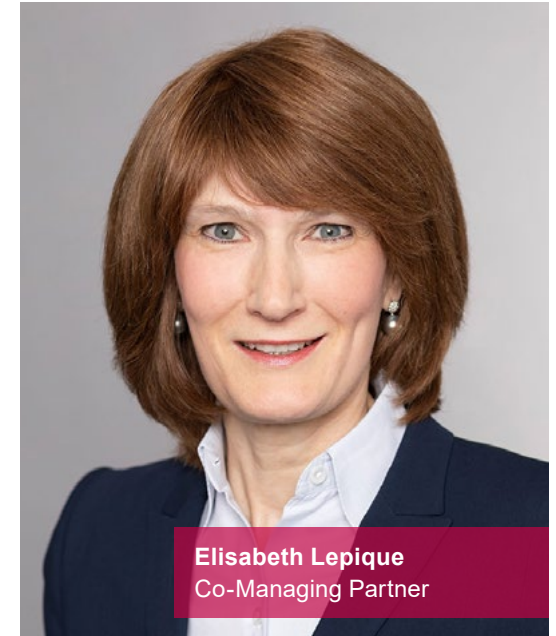
We ensure we achieve solid profitability, we promote and challenge our employees, and we are committed to making sustainability a central element of our actions – towards society and the environment. In this way, we contribute to sustainability not only operationally, but also through our value proposition to our clients and employees.



Elisabeth Lepique



Dr Markus Sengpiel



Elisabeth Lepique
Co-Managing Partner



Dr Markus Sengpiel
Co-Managing Partner



3. Sustainability and responsibility: Our ESG report for a sustainable law firm

As an international law firm with a global headcount of over 1,800 across 21 countries that advises some of the world's most important organisations in a large number of industries and fields of law, we are aware of our potential and responsibility to contribute to a sustainable future.

We have structured the following report in line with the ESG concept (Environment, Social and Corporate Governance):

Luther's goals



4. Environmental

Sustainability contributes greatly to responsible corporate governance. This is why we wish to minimise our ecological footprint, promote sustainable practices, and take ecological criteria into consideration in our business decisions. 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 its "Fit for 55" package, which are intended to contribute to making the EU a more modern, resource-efficient and competitive business location, also serve as a standard for our actions.

Successful ecological concept

90%

of all German Luther offices use green electricity.

EUR 60

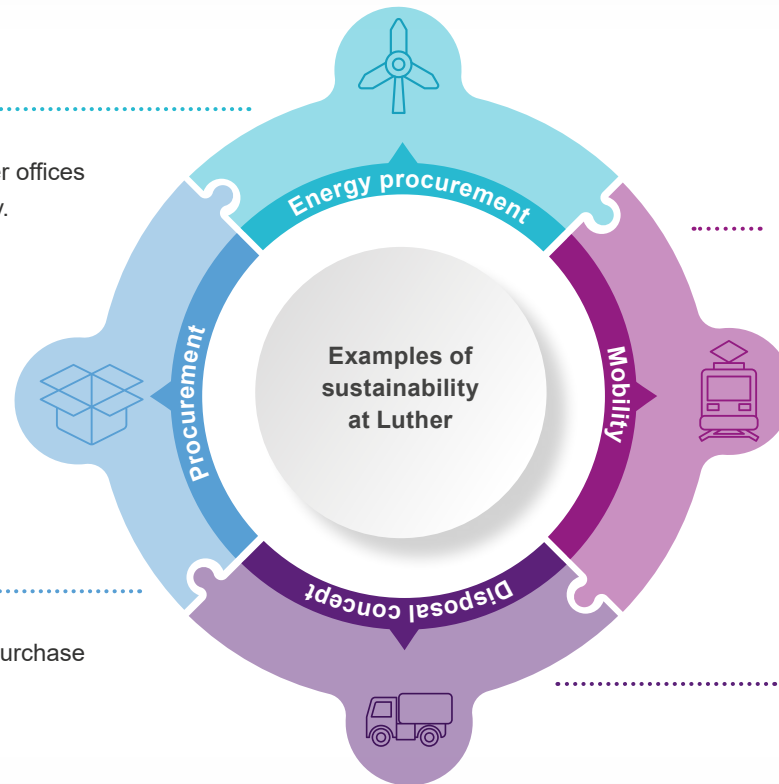
mobility allowance is granted to each employee as an incentive for environmentally friendly mobility behaviour.

70%

of Luther's offices purchase Fair Trade coffee.

90%

of Luther's offices separate recyclable and disposable waste.



4.1. Responsible energy procurement and consumption

We purchase electricity from renewable energy sources. Ninety per cent 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 following measures contribute to bringing all our technical equipment in line with the goal of reaching carbon neutrality.

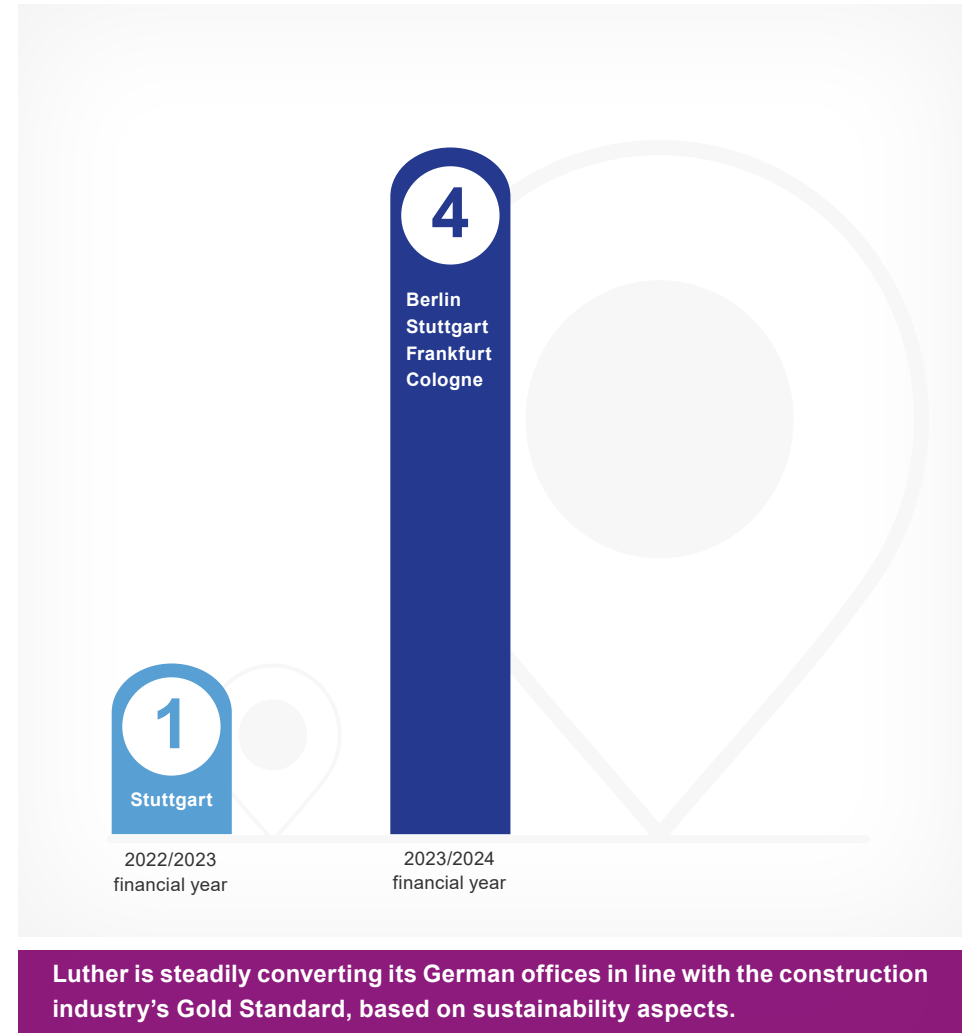
All offices are gradually being equipped with LED light sources in order to further optimise our firm's energy performance. We use time switches in our offices to control the lighting in all public areas. The same applies to the use of electrical devices.

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.

4.2. Sustainable office world

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. We are gradually equipping or converting our offices to meet the construction industry's Gold Standard.

In addition to implementing energy-efficient automation functions, we also use local sustainable materials for the interior.



We are continuously improving the e-charging infrastructure, which provides a growing number of employees with parking spaces that are equipped with charging stations to guarantee e-mobility. This offer has been very well received.



4.3. Sustainable mobility

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. Since the introduction of the “Deutschland-Ticket” this year, Luther has been providing 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.

Luther also contributes to climate protection by taking part in “CITY CYCLING – Cycling for a better climate”, a project designed to promote cycling, help protect our climate and improve people’s quality of life. In 2023, our Cologne team alone was able to save 877.3 kg CO₂, ranking 75th out of 423.

In the 2023/2024 financial year, we travelled – locally and on long-distance journeys – around **1.2 million passenger kilometres** in a carbon-neutral manner.

Decline → The previous year's figure was **1,554,986 km.**

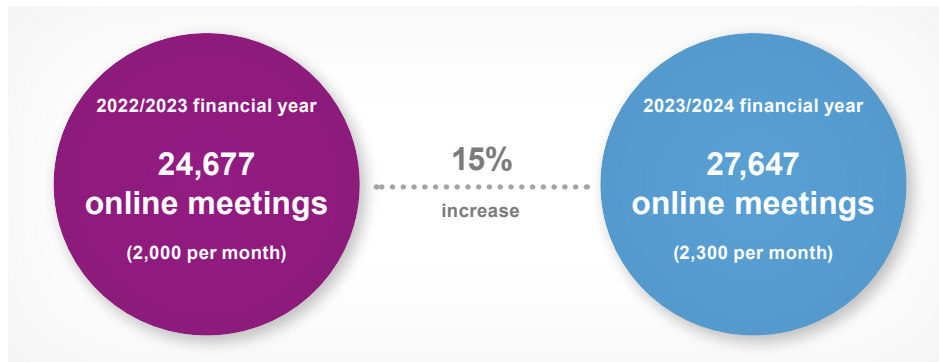


4.3.1. Job bike

Also new is the opportunity for Luther employees 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.

4.3.2. Business travel

When it comes to business travel, our credo is “virtual instead of analogue”. Luther has for years been using virtual meetings internally to reduce business travel. In the 2023/2024 financial year, we held a total of 27,647 online meetings, averaging more than 2,300 online meetings throughout the firm per month.



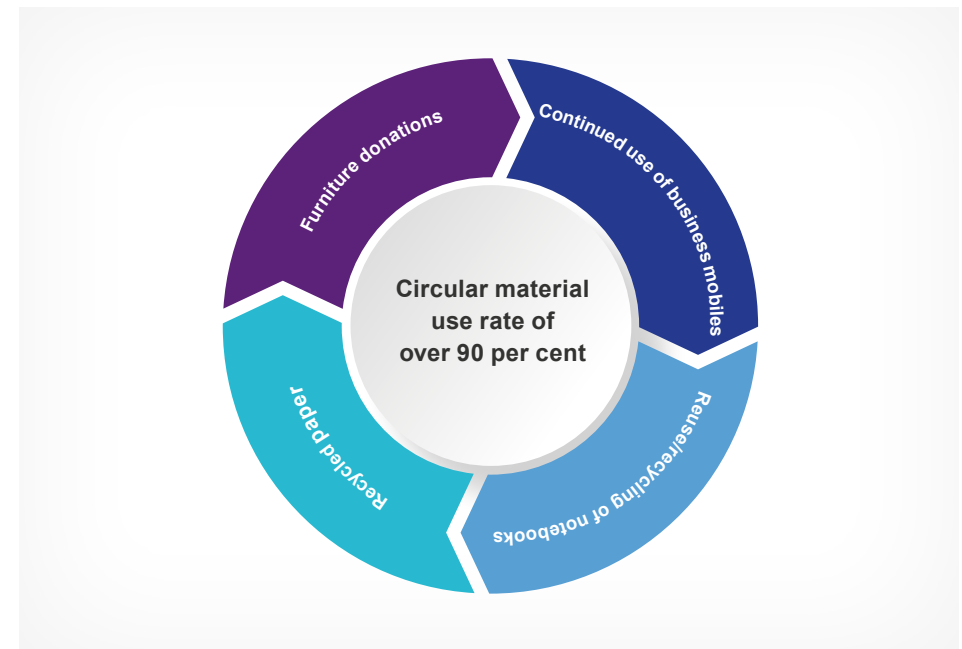
Personal contact with clients will, however, continue to be a central part of our advisory culture. If we need to travel, we do so in a climate-neutral manner, as far as possible.

We check every necessary business trip for its ecological impact. The preferred mode of transport for travel is rail. For example, in the 2023/2024 financial year, around 1.2 million passenger kilometres were travelled – locally and on long-distance journeys – 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. In the course of our firm’s domestic and international growth, the number of flights has increased, by 36% compared to the previous financial year.

4.4. Circular economy

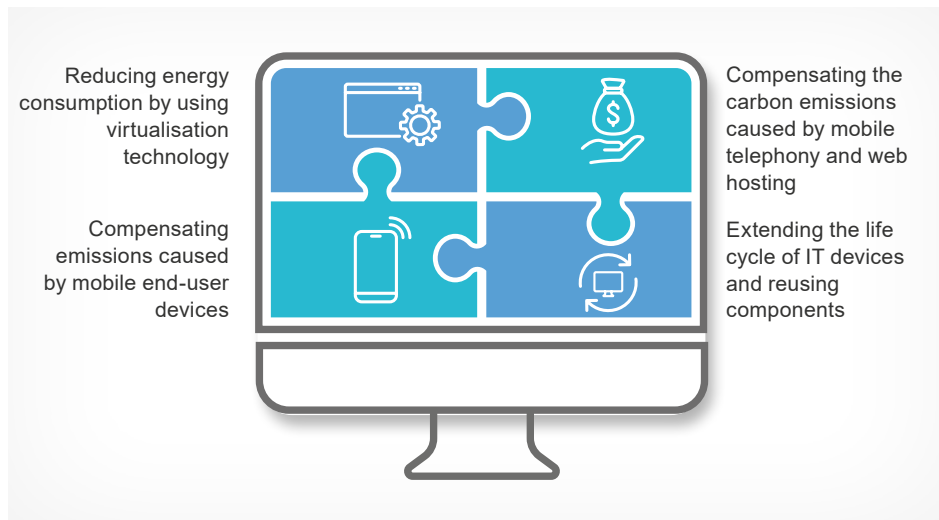
The circular economy is a guiding principle for how we manage resources and act. Through targeted waste segregation, we have been successful in reducing and partially avoiding the consumption of raw materials. We initially started this process by introducing a new segregation system that significantly reduces the amount of waste in one office. Today, over 90% of Luther’s offices are practising waste segregation by consistently separating waste into recyclable and disposable waste.



We also adhere to this principle when carrying out modernisation and conversion work. We donate the furniture from our offices to enable its continued use for charitable purposes. Employees are given the opportunity to purchase their business mobiles, which thus continue to be used. Obsolete laptops that no longer meet our standards are put to reuse or recycled by our provider, rather than being disposed of.

When selecting products needed for our daily work, we focus on recycled 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. For consumables we use regional or fair trade products. 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.

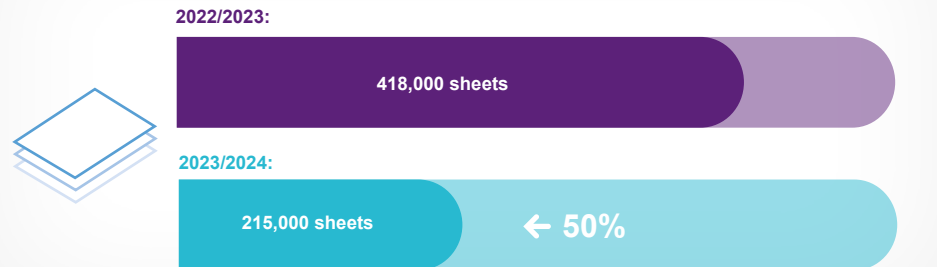
4.5. Sustainable IT infrastructure



4.6. Sustainable procurement



Luther is saving paper

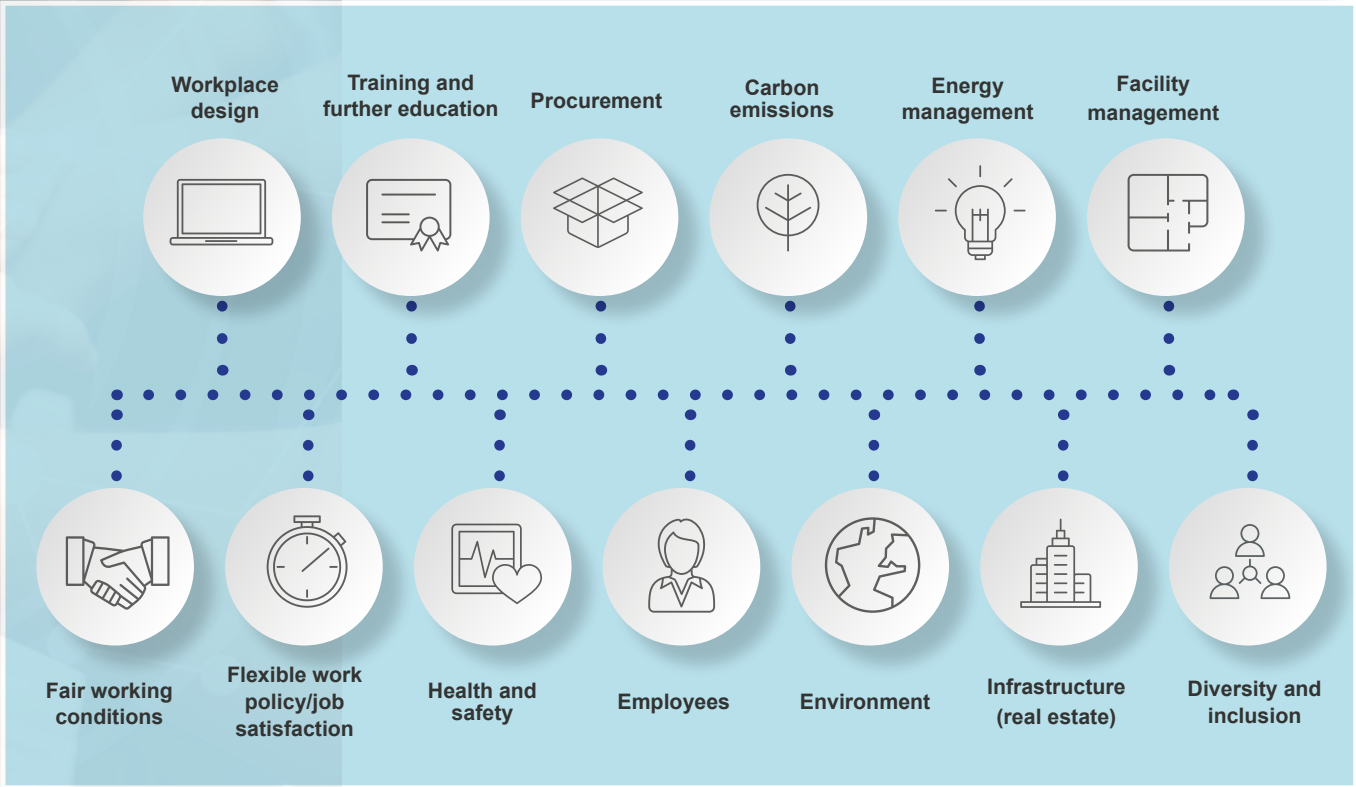


5. Social issues

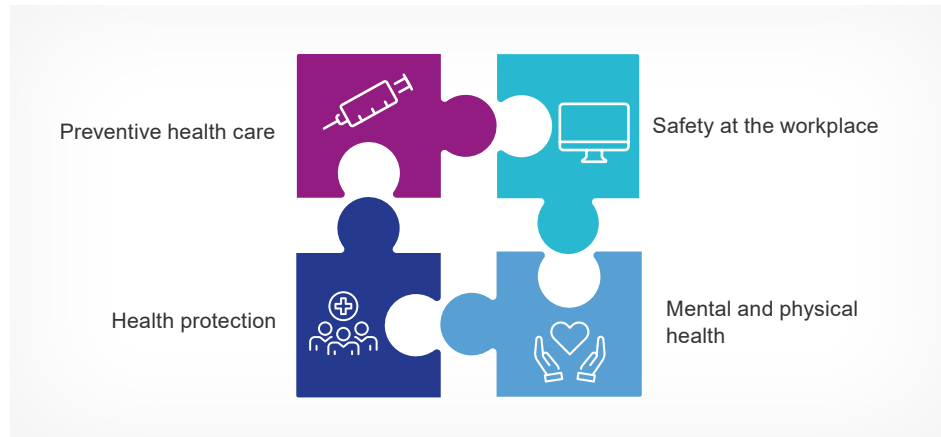
5.1. Corporate culture

The social impact of our actions is important to us at Luther. This is why Luther’s corporate culture focuses first and foremost on people.

At Luther, we translate values such as esteem, openness and acceptance into our daily lives and interaction with each other. Luther had a headcount of 1,885 in the 2023/2024 financial year. Luther invested in particular in young staff: the number of Associates rose in the past financial year. In addition, there is the field of consulting, which is increasingly being expanded.



5.2. Health and safety at work



5.3. In-firm training and further education

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.
- 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.

- The campus for secretarial and administrative staff helps our business services staff to efficiently and confidently master day-to-day administrative work.

The educational offer at the Luther.academy consists of a mix of classroom and virtual events. The Luther.academy portal has for some years been the central learning platform for all e-learning courses, seminars and online workshops.



5.4. Diversity

As a company with an international workforce, the cultural diversity of our employees is a matter of course for our firm. We have people from 26 countries working at Luther. Gender, nationality, ethnic origin, religion or belief, disability, age and sexual orientation shape the individuality of each person. At Luther, we feel that this diversity enhances both our work and our personal interactions. We are committed to creating a working environment that is free of prejudice and where every employee is treated with respect, appreciation and esteem.

In 2010, Luther was one of the first law firms to sign the “Charta der Vielfalt” (Charter of Diversity) as a commitment to promoting non-discrimination and equity in the workplace. The initiative is committed to ensuring a respectful and unprejudiced working environment and promotes diversity in the workplace.

To promote cross-cultural contacts, we invite colleagues from all our offices in Germany and abroad at least once a year to a meeting, 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.

5.5. Equal opportunities

Equal opportunity is a key focus of our HR policy. Fifty-eight per cent of our employees are women. We are constantly looking for ways to improve career conditions for female employees and to increase their share in management positions. At the end of the past financial year, nine people from within were promoted to the position of Partner. Of the lawyers appointed Partner or Counsel in Germany at the end of the 2023/2024 financial year, thirty-three per cent were female.

The Luther Female Network is an important business development tool. 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.



We have people from 26 countries working at Luther.

58% of our employees are women.

Of the lawyers appointed Partner or Counsel in Germany at the end of the 2023/2024 financial year, 33% were female.

16 women in leadership positions work part-time.

In regular (online) meetings, the needs of Luther's female lawyers are discussed, new business ideas developed, and innovative ideas and concepts for clients produced jointly.

Luther also consistently ensures that men and women are paid equally for equal work and performance. 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 2023/2024 financial year, 16 women in leadership positions worked part-time. Part-time employees can also adjust the scope of their employment to their personal needs, for example, return to full-time employment.

5.6. Support for families

With the **Luther4Family** programme, 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 event employees have professional or 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.

As a rule, we enable our employees to organise their everyday working life flexibly so as to be able to also take 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.

5.7. Social responsibility

We are aware of our **social responsibility**. As a contribution to a better community, we are involved in various social projects, which we support either regularly or on special occasions. We also help our employees support social projects.

Traditionally, Luther donates **pro bono legal advice** to various charitable projects and institutions. Moreover, the Luther employees in our Essen office have already repeatedly taken part in the “Rowing against Cancer” charity regatta on Lake Baldeneysee in Essen. Other Luther employees participated in a charity run to support the Cologne hospice service provider “Ambulanter Kinder- und Jugendhospizdienst Köln”, which assists children and adolescents suffering from life-limiting illnesses.

Getting socially involved and promoting children's health across the globe

Providing pro bono legal advice

Making donations

Participating in charity events

Supporting research



6. Governance

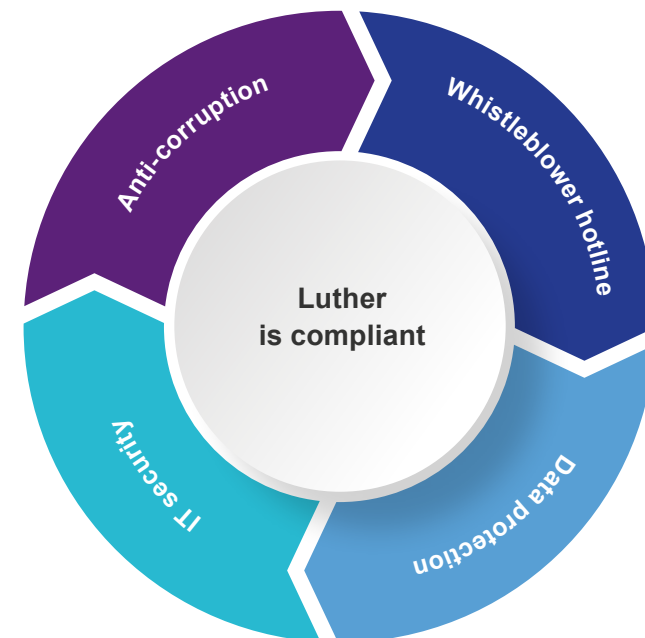
Furthermore, Luther employees regularly provide pro bono legal advice to a large number of non-profit institutions.

Luther has additionally been sending most Christmas cards electronically for several years now. The printing and mailing costs saved in this way are also included in the amount donated. In 2023, the annual Christmas donation of EUR 60,000 went to the SOS Children's Villages worldwide.

In the 2023/2024 financial year, Luther donated more than EUR 142,000 in total and performed 1,500 hours of pro bono work.

Luther employees also take part in various charitable projects in their free time. Our colleagues in Luxembourg support the European Leukodystrophy Association (ELA), Europa Donna Luxembourg and the SOS Children's Village in Luxembourg with yearly charity runs.

At Luther, we meet all governance requirements and set clear standards in areas such as anti-corruption, IT security and data protection. We have a comprehensive compliance management system in place to ensure maximum transparency and integrity in all our business processes. In addition, we also have a whistleblower hotline in place that can be used by our employees and partners to report any illegal or unethical conduct in a secure and confidential manner.



7. Outlook

Our plans for the future include continuing to consistently pursue the responsible and sustainable development of our business, as well as improving the way we record and quantify the progress made over the years, in particular with regard to carbon neutrality. This applies in particular with regard to office heating and air-conditioning, the distances travelled by car on business trips, and energy consumption by data centres and/or our most important IT service providers. In addition, for the purposes of forward-looking corporate governance, we will increasingly focus on the impact that climate change and demographic trends are having and will have on our business.



8. Sources

Rail travel

Passenger kilometres travelled and related CO₂ emissions

		Long-distance transport	Local transport	Total	Change in %
2023/2024	Passenger kms	1,064,015	115,588	1,179,603	
	CO ₂ [kg]	0	0	0	
2022/2023	Passenger kms	1,405,905	149,081	1,554,986	
	CO ₂ [kg]	0	0	0	

Air travel

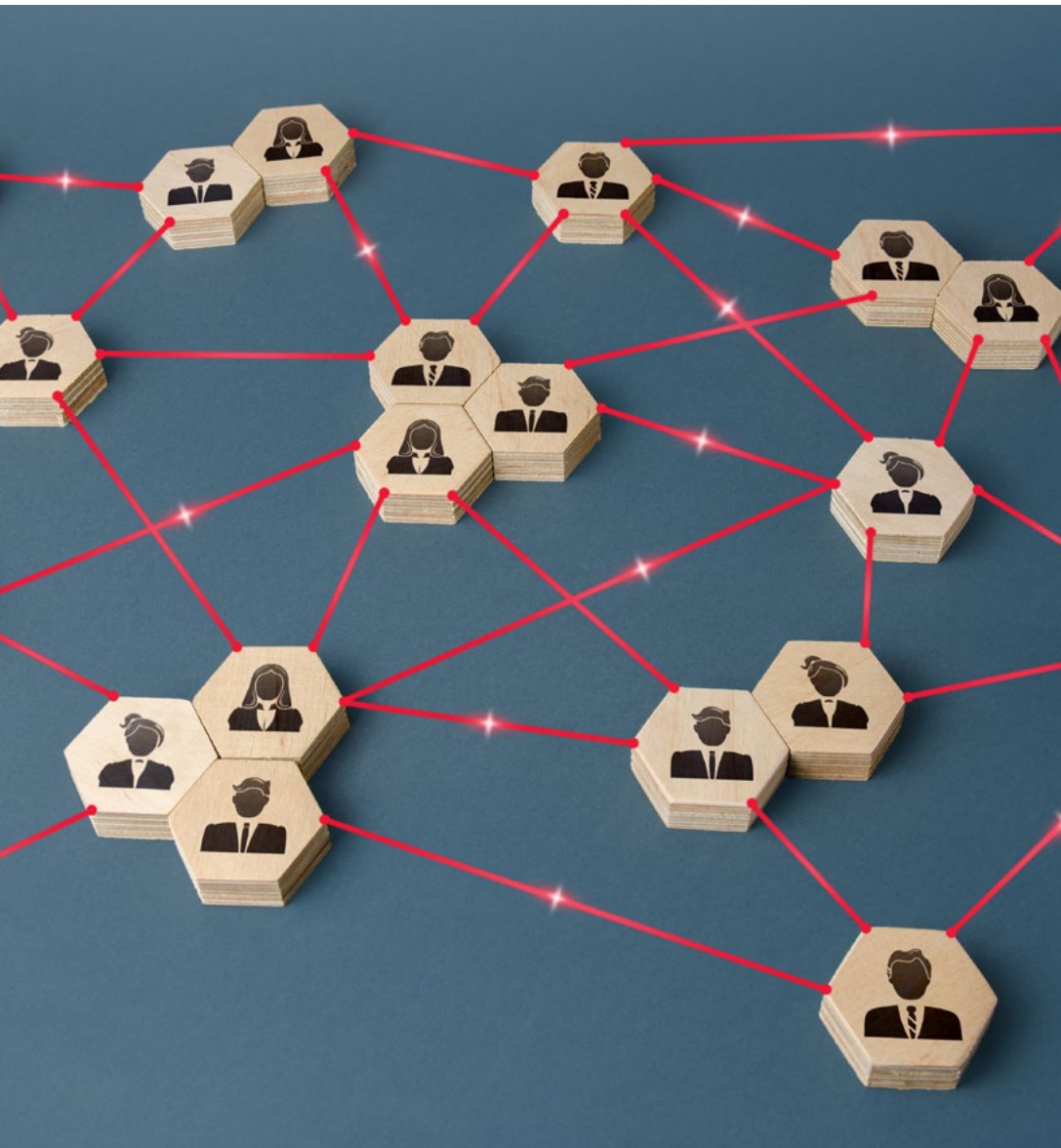
	Number	Change in absolute terms	Change in %
2023/2024	2,567	+ 676	+ 36%
2022/2023	1,891		

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Usage figures

	Blog posts	Communities	Files	Wikis	Users
07/2024	3,928	237	20,058	5,396	1,416
07/2023	3,785	245	17,130	5,346	1,344





Overview of Luther partners and employees

Category	Total	Male	Female	Diverse
Partners	174	141	33	0
Counsel	68	41	27	0
Senior Associates	190	91	99	0
Associates	205	85	120	0
Consultants	25	12	13	0
Support & Administration	554	80	474	0
Legal trainees	177	84	92	1
Research assistants	247	109	137	1
Trainees	30	3	27	0
Interns	103	48	55	0
Temporary staff	71	25	46	0

Luther Rechtsanwaltsgesellschaft mbH

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Luther.

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