

# UN Global Compact Communication on Progress 2023



# Plesner’s reporting under the UN Global Compact 2023

Plesner joined the UN Global Compact in 2012. 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.

An element of the membership of Global Compact is the annual reporting on the course of the past year. In 2021, the UN announced that in 2023 the previous qualitative and text-heavy reporting would be replaced by quantitative reporting based on a questionnaire. Unfortunately, the implementation of the new reporting form has been subject to problems relating to the launch of the concept and it is not expected to be fully operational until the reporting year 2024.

Parallel with the transition to a new reporting form under the auspices of the UN Global Compact, the EU has adopted a new binding framework as to how to report to the surrounding world when it comes to the non-financial part of the business. The framework is provided in the form of the Corporate Sustainability Reporting Directive (CSRD) which, together with the European Sustainability Reporting Standards (the so-called ESRS), will get effect from the financial year 2025 as far as Plesner is concerned.

These ongoing changes of the reporting landscape with respect to Corporate Social Responsibility (CSR) has caused Plesner to also implement changes as to how we will report on our CSR and ESG work and activities in future.

First and foremost, we prepare for the new reporting standards from both the UN and the EU. The consequence of this is for example that we will no longer prepare the CSR report in the form we have used once a year since 2012 and published on our website. The summarizing descriptions of the year’s initiatives with respect to the School Project and Pro Bono Work, among other things, will instead be included as ongoing narratives on the electronic platforms where we already have a presence.

We are not completely certain how the new reporting standards will be implemented, but we know that the standards from both the UN and the EU are based on questionnaires. Consequently, it is our expectation that the responses and any comments are to be entered on a website to which we will subsequently be able to refer from Plesner.com.

So far, the requirements to non-financial reporting in sections 99a, 99b and 99d of the Danish Financial Statements Act have been incorporated in our reporting to the UN Global Compact. That will also be the case this year, but reporting under section 99b will also be part of the management’s review.

**Read more about**

The ten principles of the UN Global Compact

The 17 Sustainable Development Goals



United Nations Global Compact



THE GLOBAL GOALS  
For Sustainable Development



# Plesner's implementation of the UN Global Compact 2023

## Human Rights

As a leading Danish law firm Plesner has a special obligation to comply with the principles of the Universal Declaration of Human Rights. In addition to providing our core services while ensuring on a daily basis, among other things, 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, for example the School Project, pro bono work, help to Ukraine and employee satisfaction and development.

Our employees' well-being and job satisfaction are important focus areas in our work. For that reason, we continue the Talent Development and Client Development training programmes. The programmes are aimed at supporting our newly-appointed managers and directors in their new roles, which we also find benefits the young employees whom our new leaders are to train and supervise. The training programmes continue during the coming reporting period and are expected to be supplemented with courses aimed at our partner group.

The option for employees to choose where they want to perform their work has continued subject only to the condition that use of a flexible place of work must be agreed in advance between the employee and the immediate manager. We find that this usually works

very well. In order to ensure good working conditions in the home office, we still offer all employees to provide 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. We have chosen to focus on the organisations which support people suffering from chronic diseases and vulnerable children and young people.

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. Also, the meeting between Plesner's employees and the young pupils is supplemented by visits to other firms and authorities. We previously monitored several school classes but, we are currently monitoring one specific 7th grade in order better to be able to focus on the individual pupil.

Unfortunately, Russia's war in Ukraine continued all through 2023 and into 2024. Plesner still strongly condemns Russia's aggression towards Ukraine and during the period we have continued to make donations to a number of humanitarian relief organisations providing help in and around Ukraine. In addition, groups of Plesner employees have been involved in Røde Kors Parat (Red Cross Ready) activities.

As mentioned in the introduction, we changed our follow-up on the projects this year and reporting is made regularly across the year instead of annually in the CSR report. This is a new method for following up which we will evaluate over the year and adjust if it turns out to be necessary. Finally, we expect that we will still be involved in initiatives benefitting Ukraine during the next reporting period. However, we sincerely hope that such supporting activities will be performed because the country is free and is being rebuilt, and not because the war with Russia continues.

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 well-being and satisfaction with the work the individual employee performs, we must focus continuously on our employees' development of talent, qualifications and career.

During the current period we have continued the regular measuring of job satisfaction which we started in 2022. However, we have not had the resources to measure job satisfaction every three months as planned but have had to limit ourselves to once every 6 months. At the end of 2023 the measuring of job satisfaction was supplemented by the statutory work-

place assessment focusing on both the psychological and the physical working environment. The deadline for responding to the work assessment and the job satisfaction measuring is in 2024 and reporting on these activities will be made during the next period.

Whether the statutory work assessment or the regular measuring of job satisfaction is involved, such investigations provide an important input in terms of the quality of the management being exercised and will therefore be an indicator as to how we are to develop management and company culture in the long term.

It must be possible to attain and pursue the 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, 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 is characterised by a preponderance of men. As part of the effort to obtain a better gender balance as the qualifications and the seniority of our key employees increase, we introduced 24 weeks paid for leave for both women and men in 2023.

The gender balance in Plesner's supreme governing body, the Board of Directors as well as the balance on in 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
<b>Board of Directors</b>					
Number of members	5	6			
Share underrepresented gender	0 %	0 %			
Target	20 %	17 %			
Year when target must be reached	2023	2026			
<b>Other management levels</b>					
Number of members	14	14			
Share underrepresented gender	29 %	29 %			
Target	40 %	40 %			
Year when target must be reached	2026	2026			



As can be seen from the table, the distribution between men and women at 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. Internally in Plesner as well as externally among other law firms and, not least, among observers of law firms, suggestions are regularly put forward as to why the gender balance is distorted, and why it is apparently so difficult to change it.

Until we have more factual knowledge of the reasons there will always be a risk that our attempts to correct 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 better retain female talents in the profession in such a manner that they are also included in the management of the law firm. The findings of the PhD project will be reported in 2025.

The difficulties involved in increasing the number of women in Plesner’s management are also reflected in the supreme governing body; during the period from 2021 until today it has not been possible to get a woman elected to the board of directors. During the coming period Plesner will continue to work to increase the share of women at the upper management level.

It may seem a little conservative that the target for the supervisory body corresponds to a woman in each team by 2026 at the latest. At Plesner we would prefer both a much higher representation of women and that the goal would be reached even faster. However, we also have to consider the historic realities and the current situation in Plesner. We therefore find that fulfilment of the specific target figures in 2026 is the most realistic estimate.

But in spite of the difficulties involved in increasing the number of women in management and the result of the ongoing PhD project there is no reason to be idle. Accordingly, Plesner will continue to work towards a more equal gender balance. For that purpose, the board of directors has set up a committee which, together with relevant internal interested parties, will be responsible for proposing how the distorted gender balance may be changed. Further, the committee will be responsible for ensuring that realistic proposals are turned into concrete action, and to follow up on initiatives launched on a regular basis.



Physical as well as mental safety in the workplace and in the performance of the work which our employees are asked to perform are 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

During the last approximately ten years Plesner has been focusing intensely on reducing climate-impacting emissions from our address at Amerika Plads. We will continue to do so in the years to come, and it should preferably be possible to see it in our CO2 accounts. The first climate accounts were published in 2022, and we are continuously working on improving and extending them in order that we may have a tool to help direct our efforts to where it has the greatest effect on climate and environment at the same time as the efforts may be accommodated by our general operations.

As it would be difficult for us to optimise more with respect to our domicile and the related consumption of electricity and heating, we realise that during the coming years our efforts will primarily take place in relation to Scope III subjects.



Year	2021	2022a	2022b	2023
Scope II				
Electricity	89,93	102,05	102,05	94,63
District heating	50,06	49,47	49,47	44,44
Scope II, in total	139,99	151,52	151,52	139,07
Scope III				
District Electricity, grid and distribution loss	51,31	58,23	58,23	53,99
District heating, grid and distribution loss	12,52	12,47	12,47	11,11
Canteen operations	-	-	251,67	287,13
Travel activities	-	-	74,40	141,60
Scope III, in total	63,83	70,7	396,77	493,83
Co2e, in total				
	203,82	222,22	548,29	632,9
Number of employees (annual report)	348	388	388	455
CO2e per employee	0,59	0,57	1,41	1,39

Plesner’s CO2 accounts are based on the GHG protocol. In the GHG 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 calculations are based on 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.

Scope III is the area for which it is most challenging to specify emissions, as it is difficult to procure valid basic data. In 2024 we have started a project aimed at improving our CO2 accounts, including ensuring that we have an adequate indication of the climate impact placed in Scope III.

### Green electricity

As a professional service provider with only one location, it is natural that a considerable contribution to the climate impact originates from 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 solar park located at the former air base Vandel 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.

### Energy optimisation of the Copper Tower

In 2022, 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 completed at the end of March 2023 with an expectation of up to 15% savings on the energy consumption. Due to difficulties operating the new system we did not get full effect of it in 2023, and the optimisation of the energy consumption for heating and ventilation has continued into the reporting period.

In the most recent energy labelling report from 2020 our domicile, the Copper Tower, was awarded a B-label. The Energy Agency will be conducting a new review of the building in 2030, and even if it such review will not be conducted for a number of years and we steadily continue energy optimising the building, it will be difficult to get a building of this age to reach the level for energy label A-2010, the next step on the scale. It will, however, not discourage us from trying.

In 2023, we also rented premises in the neighbouring building at Amerika Plads, and during the coming period the emissions from these premises will also be included in our continued efforts to reduce our climate impact.

### Waste management and recycling

In the preceding period we introduced measures to optimise our disposal of used paper and packaging, including our ability to calculate the CO2 impact of our consumption. This has not produced the result we hoped for at commencement of the period, and accordingly the project is continued into 2024.

During the entire reporting period we have worked on reducing the volume of office waste, and the work continues into 2024.



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".*

**Kwera**

Read more about Kwera



Canteen operations and ecology

We 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 signify 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 do. 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 they have not been subject to the same transportation as the Spanish apples, and they still taste good.

Compared to our options as an office-based company providing consultancy services with one domicile, we have come far when it comes to reducing our climate impact on our shared environment. However, activities still remain which we can try to tackle and optimise further, in particular the subjects placed in

Scope III in the CO2 accounts. In that connection we are facing a risk that procurement of valid data will be difficult as the subjects in Scope III are often to be based on figures from third parties or from the collection of data from the accounts in terms of which we have not previously prepared reports. Further, it can be difficult to define the subjects in Scope III accurately. Accordingly, the work involved in optimising the total CO2 accounts will be an ongoing process which will inherently include a risk that reporting between the years will not be fully consistent.

As also described in last year’s report, it may be difficult to motivate additional efforts when the benefits of behavioural changes will be comparatively small and - in the short term - relatively cost intensive. 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 and compliance

Plesner's anti-corruption policy is to contribute to prevent corruption, bribery and similar unethical behaviour. The policy is updated annually and is implemented through Plesner's procedures and regular information on our intranet.

Plesner has not, neither internally nor with clients, been in situations involving problems relating to bribery or corruption in 2023. We expect to continue this state of affairs in accordance with the guidelines laid down in the policy.

An integral part of Plesner's efforts to combat fraud is incorporated in our procedures directed at preventing money laundering and financing of terrorist activities (AML/CTF); regular checking of the identity of beneficial owners ensures that we do not engage in business on behalf of persons or firms already registered as being on the wrong side of the law. As part of the procedures, we also check on a regular basis that future partners are not included on EU's sanctions lists. Also, it is continuously checked that the data on clients and partners obtained at the start-up of the relation continue to be correct and comprehensive.

We will continue to develop our compliance function in 2024. In that connection we will pay attention to the wave of EU legislation which will emerge in the coming years, and which may involve, among other things, that money laundering will be regulated in accordance with a regulation instead of a directive, as has been the case so far.

As appears from our anti-bribery policy and our anti-money laundering policy, Plesner by no means accept the use of illegal means to promote cases and situations for personal gain, circumventing legislation 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. Likewise, a reputational risk is involved if, in spite of controls, we should see the inclusion of a Plesner client on EU's sanctions list. Russia's war in Ukraine has increased the risk of being included on a sanctions list as both Danish and foreign undertakings still have activities in Russia which they rarely advertise actively.

**Read more about**  
Plesner's Anti-Bribery Policy



# 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 process 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, properly in terms of safety and in a data-ethically acceptable manner.

Based on our acceptance of the code of conduct administered by the Association of Danish Law Firms (AdvokatKODEKS) and our willingness and 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 required 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 is an integral part 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, setting out how we handle personal data.

In 2023, the possibilities of applying artificial intelligence in daily work have gathered speed to an extent which is surprising to all of us. Artificial intelligence can already now, still in the infancy of the technology, use data to an extent and in ways previously

only seen in science fiction films. As far as Plesner is concerned, it requires us to draw up a proper data ethics policy focusing in particular on how we will use personal data in systems based on artificial intelligence within the framework of GDPR and the Danish Data Protection Act.

**Read more about**  
Plesner's Privacy Policy  
The Code of Conduct administered by the Association of Danish Law Firm  
The Code of Conduct of the Danish Bar and Law Society



