

UN Global Compact Communication on Progress 2025



Plesner's report on corporate social responsibility 2025

Within the framework of the ten principles of the UN Global Compact, we present Plesner's CSR report for 2025. The report reflects the work we have carried out over the past year and outlines how we intend to continue implementing our corporate social responsibility initiatives in the coming period and the years ahead.

As a signatory to the UN Global Compact, we wish to show our full and continued support of the targets set out in the programme. In line with what we have done during the more than ten years since we joined the programme, Plesner will continue to work purposefully to comply with the principles and the Sustainable Development Goals.

The ten principles of the UN Global Compact and the 17 Sustainable Development Goals adopted by the member states of the United Nations serve as ambitious and important guiding principles for a better and, in every way, more sustainable society – globally as well as locally.

As a leading adviser to Danish and international business communities and as a company with a strong public profile, we believe we have a special obligation to give back to society something that extends beyond the duties and contributions democratically imposed on us, like on everybody else, such as taxes and duties and general compliance with laws and regulations. Accordingly, we continuously aspire to set ambitious targets for ourselves in terms of CSR – targets that we constantly seek to fulfil and to surpass wherever possible.

Our CSR and ESG reporting has evolved over the past few years. For several years, it appeared that we, along with many other Danish and European companies, were to report in accordance with the CSRD. The CSRD and the associated technical standards placed a heavy administrative burden on businesses and were, quite sensibly, reviewed following the publication of the Draghi report, which clearly highlighted the problems facing European competitiveness, which was being stifled by, among other things, excessive regulation. Just before we were due to launch a major ESG project, the CSRD requirements for companies like ours were consequently shelved and their entry into force put on hold for the time being.

We have therefore decided to continue with the current reporting framework, under which we comply with the requirements of the Danish Financial Statements Act and provide an outline of the activities we have focused on in the short and the long term. Furthermore, as mentioned above, we remain a signatory to the UN Global Compact, to which, since last year, we provide our reporting via a questionnaire. We are also finding that an increasing number of our clients – particularly our major international clients – are making demands and asking critical questions about our ESG efforts, which naturally also affects how we communicate and report on our contribution to society in the areas of environment, social and governance issues.

We look forward with great interest to developments in the CSR and ESG fields in the coming years; in particular to seeing how, within the framework imposed on us, we can step up our efforts in a way that makes both good business sense and delivers value to society.

Lastly, we would like to point out that the CSR report forms an integral part of Plesner's management's review, which can be found in our annual report. The reporting period for the CSR report coincides with that of the annual report and covers the whole of 2025.

Enjoy the read!

Copenhagen, March 2026

Niklas Korsgaard Christensen
Managing Partner

Read more about

[The ten principles of the UN Global Compact](#)

[The 17 Sustainable Development Goals](#)

Legal partner to charitable organisations

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

Using our core competencies as a legal adviser in connection with Plesner's pro bono work is an important element of our CSR efforts. Accordingly, Plesner currently has partnerships with eleven selected charitable organisations, all of which focus on helping at-risk children and young people or people suffering from serious illness.

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

In recent years, Plesner has focused, among other things, on optimising the internal process in relation to our pro bono work and on ensuring a flexible and efficient framework for the pro bono advice we provide. This has largely been possible thanks to the significant efforts made over a number of years to structure the framework for the internal process in relation to the provision of advisory services to charitable organisations.

Strong, long-standing relationships – that are growing ever stronger

Plesner maintains an ongoing dialogue with the organisations to strengthen our relationships with them and ensure that they are able to make the best possible use of our assistance.

Plesner's relationships with most of the eleven charitable organisations have lasted for several years. Thanks 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 tasks the organisations need solved and the advice Plesner can provide to the organisations. This makes Plesner's collaboration with the organisations more efficient and rewarding.

The eleven organisations are:



The Christmas Seal Foundation



SAMMEN STOPPER VI SVIGT

Children's Welfare

>> RED BARNET UNØDDOM <<

Danish Child Rights Ambassadors



The Danaish Multiple Sclerosis Society



The Muscular Dystrophy Foundation



Danish Scholastic Chess Federation



Børne Hjernecancer Fonden

The Child Brain Cancer Foundation



-OM BØRNEVOLD OG KRÆSTEVOLD

Break the Silence



Child Accident Prevention Foundation



Plesner's school project

At Plesner, we believe in education as the foundation for a good and successful life. Accordingly, together with a local school in Copenhagen, we are engaging with 25 young people to hear their views on the possibilities provided by education.

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

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

However, some young people grow up in communities where education is not valued or prioritised enough. We work to make a difference for these young people. It is therefore an important part of our CSR programme to establish long-term partnerships with selected schools, where our involvement can have a positive impact on the young people's education. That is the background to Plesner's School Project, which we are very proud of.

The purpose of the School Project is to motivate young people to focus more on school and on pursuing further education after completing lower-secondary and upper-secondary school – and to help them see their career opportunities more positively. Normally, the greatest motivation from the School Project is the contact between role models and the young people as well as visits to various large companies and institutions where the young people can get a first impression of the many job opportunities that are also available to them.



Nørrebro Park Skole

For more than ten years, Plesner has Through the School Project, Plesner has for the past fifteen years followed lower-secondary school classes at Nørrebro Park School in Copenhagen with a view to motivating the students to pursue further education after completing lower-secondary school. The project also aims to inspire young people to take an active part in society and consider future career opportunities. The School Project is led by Attorney, Director Nina Bech Damgaard Pedersen, who has a dedicated team of lawyers and other Plesner staff, all of whom are keen to make a difference for the young people of the Nørrebro district of Copenhagen.

The School Project team meets with the students once a month. Visits alternate between (i) external speakers giving presentations on their education and career, and (ii) visits to one of the School Project's partners.

A new grade 8 class joined the School Project in October 2025. The students were invited to a welcome event at Plesner, where they were given an insight into the workings of a law firm, including the wide range of staff and roles found within such a firm. Small legal cases were resolved, dreams for the future were discussed, and the students also had the opportunity to mingle and talk to lawyers, HR staff and others.

Since October 2025, the students have been on company visits to Colliers and Tivoli, and in the run-up to the summer holidays in 2026, talks have been arranged for the students at the school featuring a police officer, an entrepreneur and a journalist, and company visits to Arp-Hansen and Copenhagen University Hospital (Rigshospitalet) have been scheduled.

The Wishing Tree - Christmas aid for at-risk children

Christmas can be a difficult time for families with limited resources. That is why, in December 2025, Plesner introduced the Wishing Tree in a partnership with Julehjælpen.dk.

Placed in Plesner's lobby, the wishing tree was decorated with specific gift wishes from children whose families had asked for assistance via Julehjælpen.dk. Each member of Plesner's staff could 'pick' a wish, fulfil it and thereby help spread Christmas joy where it was most needed.

The initiative, spearheaded by one of our assistant attorneys, received strong support from staff across the organisation and demonstrated a clear desire to make a tangible and meaningful contribution. This enabled Plesner to send Christmas presents to 211 children from at-risk families across the country.

Julehjælpen.dk is a voluntary organisation that every year helps thousands of children from at-risk families enjoy a happy Christmas, because, as they say:

'All children deserve a happy Christmas!'

Read more about
[Julehjælpen.dk](https://julehjaelpen.dk)



Reporting on corporate social responsibility in accordance with the Danish Financial Statements Act

The requirements set out in sections 99b and 99d of the Danish Financial Statements Act regarding non-financial reporting have for many years been interwoven with our reporting to the UN Global Compact. This interconnection has now ended, and, as in the previous year, the reporting below is intended solely to comply with the requirements of these provisions.

The reporting period coincides with the 2025 financial year.

Our membership of the UN Global Compact continues, and we report annually on the Global Compact website [here](#).

Business model

Plesner Advokatpartnerselskab is one of Denmark's leading law firms. Our offices are located in Nordhavn in Copenhagen and accommodate a staff of some 650.

Plesner is committed to providing legal advice based on the highest ethical and professional standards and to operating the firm in a socially and environmentally responsible way. Plesner is also committed to providing free legal advice to selected charitable organisations and to supporting the local community in general.

Human rights

As a leading Danish law firm, Plesner has a particular responsibility to contribute to the fulfilment of the principles set out in the United Nations Human Rights framework. In addition to – through the provision of our core service – daily helping safeguard everyone's right to be recognised everywhere as a person before the law (Article 6), the right to equality before the law (Article 7) and the right to an effective remedy by the competent national tribunals (Article 8), our commitment is also reflected in a number of projects, including the School Project, our pro bono

work and our focus on the continuing professional development of our employees.

The well-being and job satisfaction of our employees are important focus areas in our work. Accordingly, we are continuing our Talent Development and Client Development training programmes. These programmes are aimed at supporting newly appointed Managers and Directors in their new roles, benefiting also the junior employees they are tasked with training and supervising. The training programmes will continue during the coming reporting period and will be supplemented with courses aimed at our partner group.

The possibility to choose where to perform one's work remains in place, with the only condition that the use of a flexible workplace is subject to prior agreement between the employees and their immediate manager, which we find works well in day-to-day practice. To ensure a healthy work environment when working from home, we continue to offer all employees a desk, a chair and lighting to support a well-functioning home office. All initiatives are also backed by a policy on flexible working.

Using our legal core competencies for charitable work in our local community is a key element of our CSR programme. We provide free legal advice to various charitable organisations on an ongoing basis, thereby enabling them to access high-quality support. We have chosen to focus on organisations which support people suffering from severe chronic diseases or at-risk children and young people.

The School Project, which also reflects Plesner's social responsibility, is another important element of Plesner's CSR efforts. The purpose of the School Project is to motivate students in selected schools to pursue further education after completing lower-secondary school and to

inspire them to take an active part in society and consider future career opportunities. The core idea of the School Project is the interaction between Plesner's employees and the young people in the classes we have chosen to engage with. In addition, the interaction between Plesner's employees and the young students is enriched through visits to other companies and public authorities.

The most recent activity in this category is the Wishing Tree initiative, through which we give our employees the opportunity to fulfil the gift wishes of children from low-income families. The initiative, which is described elsewhere in this report, has been so successful with both donors and recipients that we expect to do it again in the coming year.

Results and future activity levels

In the 2025 financial year, 21 attorneys completed our Talent Developer programme, and 16 attorneys completed the Client Development programme. 68 lawyers provided more than 771 hours of advisory services to our pro bono partners. To this should be added 55 hours provided by secretarial and administrative staff. As part of the School Project, a number of activities were carried out for the class at Nørrebro Park School which the project is currently following. This is described in a separate section earlier in this report. During the past financial year, the lawyers involved put down 245 hours spent on the project.

In addition to the directly measurable hours spent on initiatives related to human rights, we have a sense that there is a high level of satisfaction, both internally and externally, with our current activities, and they are therefore all expected to continue in the coming year.

Risks

As mentioned in the introduction to this report, human rights constitute a key element of our profession as lawyers, and we expose ourselves to a significant reputational risk if we fail to actively support and live up to the human rights defined by the United Nations and the principles of the UN Global Compact we have chosen to support in our CSR reporting.

Labour rights

It is our belief that employees who are expected to perform at a high level should also thrive in the workplace and have the opportunity to engage

professionally and socially with their managers, colleagues and clients in carrying out their tasks without experiencing discriminatory behaviour. We also believe that to support the well-being and job satisfaction of each individual employee, we must constantly focus on our employees' development of talent, qualifications and career.

Since 2022, we have conducted at least one annual employee satisfaction survey, and this work continued in 2025. After the summer holidays, we carried out a standard employee satisfaction survey covering a range of topics, from overall satisfaction and assessments of leadership and the physical working environment to job security.

Whether it is the mandatory workplace assessment or the ongoing employee satisfaction surveys, these assessments provide valuable input as to the quality of the leadership exercised and therefore serve as a useful guide for how we should develop our leadership practices and corporate culture going forward.

The goal of well-being, job satisfaction and development should be attainable and fostered at all stages of a career, regardless of an individual's position within the organisation or personal characteristics. Along with the legal profession as a whole, Plesner has for several years focused on the gender imbalance reflected in the fact that while more than half of those who begin as assistant attorneys are women, the firm's partner group remains predominantly male. As part of our efforts to achieve a more balanced gender distribution as the qualifications and seniority of our key employees grow, we introduced 24 weeks of paid maternity/paternity leave in 2023.

The underrepresented gender

The gender distribution on Plesner's supreme governing body, the Board of Directors, and 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 together with our COO constitutes our Management, and the combined group management for our legal teams and the upper management level in Business Support. The Managing Partner is also a member of Plesner's Board of Directors and is counted in both the supreme governing body and the other management levels in accordance with the Danish Business Authority's guidelines.

	2022	2023	2024	2025	2026
Board of Directors					
Number of members	5	6	6	6	
Share underrepresented gender	0 %	0 %	0 %	17%	
Target	20 %	17 %	17 %	17%	
Year when target must be reached	2023	2026	2026	2026	
Other management levels					
Number of members	14	14	13	13	
Share underrepresented gender	29 %	29 %	38%	38%	
Target	40 %	40 %	40%	40%	
Year when target must be reached	2026	2026	2026	2026	

As can be seen from the table, the distribution between men and women at the upper management levels is not balanced. This is the situation at Plesner as well as in most other major law firms in Denmark and worldwide. Internally within 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 this gender imbalance exists and why it is clearly so difficult to change.

Until we have a more solid factual understanding of the underlying causes, a risk remains that our efforts to address the issue may be insufficient or misguided. To procure factual knowledge that will enable us to act efficiently and properly, Plesner has, together with a number of other major law firms, chosen to sponsor a business PhD under the auspices of the Danish Bar and Law Society and Copenhagen Business School (CBS). The results of the research are intended to contribute to greater clarity regarding the underlying causes of the low representation of female attorneys at upper management levels and to identify how we can better retain female talent in the profession so that they are also represented in law firm management. The PhD project was finalised in 2025, but unfortunately, the findings have not yet been presented in such a way as to provide a substantial and clear roadmap for how we can move towards greater gender diversity.

The difficulties involved in increasing the representation of women in Plesner's management are also reflected at the level of the supreme governing

body. From 2021 and until the most recent general meeting, it has not been possible to get a woman elected to the Board of Directors due to the absence of female candidates. During the coming period, Plesner will continue to work to increase the share of women at the upper management level.

Until this year, when a representation of 17% corresponded to the election of a single woman to the Board of Directors, the target for the supreme governing body may have appeared somewhat conservative. At Plesner, we would prefer both a much higher representation of women and an even faster achievement of the target. However, we must also consider the historic realities and the current situation within Plesner. Fortunately, in 2025, the supreme governing body was once again joined by a female member, and we expect that from next year, we will be able to double the target for female representation on the Board of Directors, with a realistic – and challenging – aim being to achieve this target around 2033.

Despite the challenges in increasing the number of women in management and the difficulties in drawing clear and unequivocal conclusions from the now completed PhD project, there is nonetheless no reason to remain passive. Accordingly, Plesner will continue to work towards a more equal gender balance. With this objective in mind, the Board of Directors established a committee in 2023 tasked with proposing, together with relevant internal stakeholders, ways to address the gender imbalance. The committee is also re-

sponsible for ensuring that realistic proposals are translated into concrete action and that initiatives launched are regularly followed up on.

In addition, efforts have been made to continuously improve maternity/paternity leave conditions, an initiative we launched in 2022. Most recently, we have introduced a structured dialogue programme designed to ensure that the various needs of all families are identified and addressed in a timely manner and continuously adjusted during and after parental leave, so that each individual can achieve the best possible balance between their new family situation and their working life.

Results and future activity levels

The results of this year's employee satisfaction survey have provided excellent feedback that has fostered dialogue within individual teams and across Plesner as a whole. The results provide us with direction for our efforts to create an ever better working environment and thereby increase employee loyalty and strengthen our attractiveness as a workplace.

In 2026, we will continue our work on the ongoing satisfaction surveys. We expect the survey results to show that our efforts over the past year have been successful and will lead to even better ratings from our employees.

In 2025, a year ahead of the deadline, we achieved our target for the proportion of the underrepresented gender on the supreme governing body. However, this proportion is not sufficient to achieve gender balance, which is why the required proportion is expected to be increased when the current target is reviewed next year.

The co-funding of a business PhD project aimed at identifying the reasons behind the gender imbalance in the legal profession did not yield the expected results that could be meaningfully built upon. Plesner's Board of Directors has decided to continue its efforts to level gender diversity among its partners and has, in this connection, set up a diversity committee that will focus specifically on this area in the coming years.

Risks

Physical as well as mental security in the workplace and in the performance of the tasks assigned to our employees is an essential prerequisite for building the trust and collaboration required for the continued development of both our people and our organisation. If we are unable to provide and maintain this sense of security, we run a serious risk of being unable to continue attracting talent with the skills and commitment required to perform at the high level necessary for a firm like ours. This implies that our ability to create this sense of security is a basic condition for operating our business.



Environment and climate

Over the past nearly ten years, Plesner has placed significant focus on reducing climate-impacting emissions from our premises at Amerika Plads. Although, through our efforts, we are close to the limit of how much further the building can be energy-optimised, we will of course continue working to reduce our carbon footprint.

The first climate accounts were published in 2022, and we are continuously working to improve and expand them so they can serve as a tool to help us direct our efforts where they have the greatest impact on climate and the environment, while ensuring that these efforts can be integrated into our normal business operations.

As it is difficult for us to further optimise our premises and the associated consumption of electricity and heating, it is clear to us that our efforts in the coming years will primarily focus on Scope 3 emissions.

Year	2021	2022	2023	2024a	2024b	2025
Scope II						
Electricity	89.93	102.05	94.63	74.34	74.34	61.46
Sustainable electricity	-	-	-	-	-74.34	-61.46
District heating	50.06	49.47	44.44	47.04	47.04	40.55
Scope II, in total	139.99	151.52	139.07	121.38	47.04	40.55
Scope III						
District Electricity, grid and distribution loss	51.31	58.23	53.99	37.47	37.47	9.69
District heating, grid and distribution loss	12.52	12.47	11.11	31.32	31.32	27.71
Waste	-	-	-	-	1.98	-6.40
Canteen operations	-	251.67	287.13	294.84	294.84	334.30
Travel activities	-	74.40	141.60	129.20	129.20	114.60
Employees commuting	-	-	-	-	156.37	132.66
Scope III, in total	63.83	396.77	493.83	492.83	651.18	497.96
Co ₂ e, in total						
Number of employees (annual report)	348	388	455	497	497	546
CO ₂ e per employee	0.59	1.41	1.39	1.24	1.40	0.99

Plesner's CO₂ accounts are based on the GHG protocol. In the GHG protocol, emissions are divided into three groups referred to as Scopes. Scope 1 emissions comprise direct emissions from sources we control ourselves. Scope 2 covers indirect emissions, while Scope 3 covers emissions from other sources.

In reviewing our sources of CO₂ emissions, we have not identified any direct emissions of a magnitude that makes it relevant to include them in the accounts. Accordingly, Scope 1 is not included. In Scope 2, 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 using the [Climate Compass](#). The Climate Compass is part of the eGovernment platform Virksomhedsguiden (the Business Guide) managed by the Danish Business Authority.

Scope 3 is the area where it is most challenging to report emissions, as obtaining reliable underlying data is difficult. While we are pleased that our carbon footprint per employee has fallen sharply this year, we are continuing our efforts to ensure that we provide a comprehensive and as accurate a picture as possible of the environmental impact associated with our value chain.

Commitment to the goals of the Paris Agreement

At COP21 in France in 2015, the participating countries agreed on the goals of the Paris Agreement. The objective of the agreement is to limit global warming to 2°C above pre-industrial levels, and preferably to restrict the increase to 1.5°C.

Plesner wishes to support this objective and is considering joining the Science Based Targets Initiative (SBTI), also referred to as 'the Paris Agreement for businesses'. A key part of our commitment to the SBTI would be the setting of targets for our CO₂e emissions.

Pending this decision, Plesner works to keep CO₂e per employee at less than 1.50 until 2030 when the target is to be revised. This may at

first appear unambitious. However, as we are already close to exhausting our opportunities for making major and significant reductions in CO₂ emissions, and as we expect to include an increasing number of categories within Scope 3 in the coming years, while also anticipating growth in the size of our business, we expect that achieving the defined target will prove challenging over the next five years.

Green electricity

As a professional service provider, the energy consumption associated with our operations – including the running of our canteen – accounts for a significant proportion of our overall carbon footprint. This applies in particular to the consumption of electricity and district heating in connection with the day-to-day running of the canteen in 2025.

As regards electricity, we continue to have an agreement with BeGreen – with The 0-Mission acting as an intermediary – under which a volume of renewable energy equivalent to our total electricity consumption at Amerika Plads, including consumption related to the canteen, is fed into the grid. In 2025, the electricity was supplied by a solar farm near Vandel in western Jutland. From 1 January 2026, we will be switching to a new solar farm called 'Ingerslev Å', located in Norddjurs Municipality.

In addition to supplying renewable energy, BeGreen ensures that the land beneath the solar power plant is managed in an environmentally friendly and organic manner, which makes a positive contribution to both biodiversity and the protection of drinking water resources.

It is important to emphasise that purchasing green electricity from a solar farm in Jutland does not mean that the specific electricity used in the canteen and other parts of the premises is physically supplied directly from there. The electricity actually supplied to the sockets may still be generated locally and, at times, using fossil fuels. However, the agreement with BeGreen ensures that, overall, the amount of renewable energy generated and fed into the electricity grid matches our consumption.

Against this background, we remain committed to reducing the actual energy consumption in the running of our premises at Amerika Plads in Copenhagen through ongoing optimisation and conscious choices in our day-to-day operations.

Waste management and recycling

The previous report noted that the management and disposal of paper and packaging waste had not yet reached the desired level. As part of our ongoing efforts to improve waste management in Plesner's canteen operations, we therefore switched to a new waste management provider in 2024.

The change of supplier has resulted in a significantly improved data set for 2025, as Plesner now receives regular reports on waste volumes and their contribution to our CO₂ accounts. The new solution also supports a more resource- and energy-efficient approach to waste management, including greater transparency regarding reuse and recycling.

The improved data set has already been incorporated into this year's CO₂e calculation, in which waste-related emissions are calculated in greater detail, including a breakdown of the fractions sent for recycling.

Canteen operations and ecology

In the 2025 reporting year, canteen operations continued without any significant changes to processes or procurement practices. No new measures affecting the use of organic ingredients were implemented, and the proportion of such ingredients remains unchanged compared with previous reporting periods. Plesner retains the Danish Veterinary and Food Administration's organic bronze label. (As part of the canteen's overall annual production plan, more vegetarian options have been introduced, and the hot meal is vegetarian up to two days a week.)

Purchasing decisions continue to be made on the basis of an overall assessment of environmental factors, including carbon footprint and transport-related emissions. No significant risks, opportunities or impacts relating to canteen operations were identified during the reporting year, apart from those already reported. Any further reductions are expected to have a limited proportional impact and will primarily relate to Scope 3 emissions.

Optimising water consumption

While the focus on climate change centres on CO₂ emissions, our consumption of shared drinking water resources also has an impact. Accordingly, with effect from this report, we have decided to also calculate our water consumption. In 2025, consumption stood at 5,045 m³, which equates to 9.24 m³ per FTE.

In the coming periods, we will monitor consumption and seek solutions that can maintain, and perhaps even improve, the relatively low level of consumption.

Results and future activity levels

In the area of environment and climate, the results of our efforts in 2025 were incremental, reflecting the significant efforts we have made in previous years to optimise our resource consumption and premises. Most interesting is the improvement in the carbon footprint of our waste management, which is largely due to a change of supplier and the resulting improved measurement and reporting.

The level of activity is expected to remain unchanged in 2026.

Risks

Climate and the environment are at the heart of our overall ESG efforts, and the risk in this area is that, given the relatively limited impact we have in this regard, we may stall on further initiatives as the benefits do not justify the effort. For us as a company, this may pose a risk in terms of client acquisition and staff recruitment, as there is a growing tendency within both groups to place an ever-greater emphasis on our environmental commitment.



Anti-corruption, anti-money laundering and compliance

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

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), with regular checking of the identity of beneficial owners ensuring 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 these procedures, we also check on a regular basis that future business partners are not included on EU sanctions lists. Also, it is continuously checked that the data on clients and business partners we obtained at the beginning of a relationship are still correct and adequate.

As set out in our anti-bribery policy and anti-money laundering policy, Plesner has zero tolerance for the use of unlawful means to advance matters or situations for personal gain in circumvention of the law and in breach of proper and ethically responsible conduct. Consequently, this 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, there is a reputational risk if, despite controls, one of our clients were to appear on the EU sanctions list. The risk relating to sanctions lists has increased as a result of Russia's war in Ukraine, as both Danish and foreign companies continue to maintain activities in Russia, which they rarely disclose openly.

Results and future activity levels

Plesner was not, neither internally nor in relation to clients, involved in situations relating to bribery or corruption in 2025. We expect to continue this track record in accordance with the guidelines laid down in the policy.

We will continue to develop our compliance function in 2026. In this context, we will closely monitor the wave of EU legislation that is expected

in the coming years, including the prospect that, from 2027, anti-money laundering rules will be governed through a regulation rather than a directive, as has been the case until now.

Risks

When running a business like ours, it is impossible to completely safeguard against being implicated in cases of bribery, corruption, money laundering or terrorist financing. What we can do is to continue the work we have been doing for many years to reduce this risk, which we naturally intend to do.

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 business. We are bound by section 126 of the Danish Administration of Justice Act, the Code of Conduct for the Danish Bar and Law Society – for which the Danish Bar and Law Society acts as the supervisory authority – and by the Council of Bars and Law Societies of Europe (CCBE)'s Charter of Core Principles of the European Legal Profession.

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 on our employees, suppliers and other business partners, who all have legitimate expectations that the data they have surrendered to Plesner will be handled in confidence, properly in terms of security and in a data-ethically acceptable manner.

Based on our commitment and duty to comply with the rules set out above, it is our assessment that we do not currently need a separate data ethics policy. As a law firm, we are bound by a codified duty of secrecy and are required at all times to safeguard the interests of our stakeholders and those of society at large. We therefore consider the work on data ethics, and the balancing of how data should be handled appropriately in each individual situation, to be an integral part of our day-to-day operations.

By virtue of the requirement for lawyers always to act in accordance with the Code of Conduct for the Danish Bar and Law Society, ethical considerations regarding data handling are also an integral part of studying law at university as well as of the training as an assistant attorney leading up to qualification as an attorney-at-law. In addition to this general training and education, we have defined policies, in particular in the area of data protection, setting out how we handle personal data.

The use of artificial intelligence in day-to-day work has accelerated since 2023 to an extent that has taken us all by surprise. Artificial intelligence can already, even at this early stage of its development, process data in ways and at a scale that until now we have only seen in science fiction films. Against this background, we have formulated an AI policy and prepared an overview

of which AI-based systems may be used by our employees and the framework within which such use must take place. During the past period, we have worked on formulating a formal data ethics policy with a particular focus on how we, within the framework of the GDPR and the Danish Data Protection Act, will use personal data in systems based on artificial intelligence. We will continue this work in the coming period.

Read more about
[Plesner's Privacy Policy](#)
[The Code of Conduct of the Danish Bar and Law Society \(in Danish\)](#)



