
Sustainability Report

20



21

**kallan Rechtsanwalts-
gesellschaft mbH**
Mauerstraße 83/84
10117 Berlin

T +49.30.22 66 99-0
F +49.30.22 66 99-10

info@kallan-legal.de
kallan-legal.de

Contact
Dr Christina Griebeler

SUSTAINABILITY REPORT

2021

hey
future



we're in!

01 - General information
PAGE 6

02 - Economic data
PAGE 10

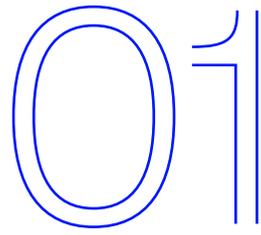
03 - Regulatory environment
PAGE 14

04 - Stakeholders
PAGE 16

05 - Environment, corporate governance and
social responsibility
PAGE 22

We take responsibility. In our work and for our actions. We strive to secure the future. For our clients, our law firm and our team, and for the environment and society. We want to document this in our first Sustainability Report, which serves as both a benchmark and an incentive for us.





Profile – Services – Corporate and management philosophy – Sustainability activities and reporting



SUSTAINABILITY REPORT

Profile



kallan Rechtsanwaltsgesellschaft mbH is a commercial law firm with international roots. It builds on many years of experience gained in the German offices of a leading Scandinavian law firm, and has been operating as an independent law firm in Germany since 2016.

Our lawyers have an international focus, though with a particular affinity with Scandinavian countries. They all speak English as well as other, mainly Nordic, languages, and have unique international business experience. Since we founded our law firm it has become evident that not only Scandinavian but also German and international companies appreciate our work culture, which is characterised by clear recommendations, open communication and practicable solutions.

Our integrated, multidisciplinary teams at our two locations in Berlin and Frankfurt am Main work throughout Germany for our national and international clients. We also have a large and well-established network of colleagues in Denmark, Finland, Iceland, Norway and Sweden, as well as in numerous other countries. That means we can act as a direct interface to local experts for our German clients.

kallan's lawyers stand for integrity and excellence in legal consulting. Their priority and top motivation is always to achieve sustainable results for our clients and never to lose sight of the long-term perspective when working with them. That's why we at kallan see ourselves as more than just the providers of legal advice but also as consultants who think entrepreneurially and focus on our clients' goal achievement by providing sustainable solutions that make good business sense.

kallan was a founding member of the German Federal Association of Commercial Law Firms (BWD). Engaging in ongoing dialogue with the other commercial law firms in the association is another way we seek to

guarantee that we provide high-quality legal advice. kallan is also a member of other associations that are relevant to our work, such as the Swedish Chamber of Commerce in Germany and the chambers of foreign trade in Denmark, Finland, Norway and Sweden.

Services



At kallan, our focus is on our clients. We offer the highest standard of legal expertise combined with a solution-based approach. When clients come to us with complex issues we give them precise recommendations for action. Our relationship with our clients is based on trust and respect. Above all, that means being there for them. But being service-oriented is just as important as good project management, efficiency and transparent fee models.

Corporate and management philosophy



kallan is a true partnership law firm. That means that its profits are distributed among the partners as per a predetermined formula and not based on an individual's contribution. The aim is to ensure that the most suitable lawyer will always be assigned to a client. The true partnership philosophy defines us as a law firm and employer. Open communication and teamwork are key – and our clients benefit from both when they work with us.

Our open corporate culture is inclusive of staff and explicitly promotes both a healthy work-life balance and equal career opportunities for all.

Sustainability activities and reporting



This Sustainability Report covers the period between 1 January and 31 Decem-

20
16

We've been operating as an independent law firm in Germany since 2016.



If more and more organisations take many small steps, that will contribute to more sustainable economic activity. And that's something we want to be part of and to support.

ber 2021. Subsequent reports will be produced and published annually.

This Report and our law firm's activities aimed at improving sustainability are aligned to the reporting requirements and criteria set out in the Global Reporting Initiative (GRI) Standards. We'll strive to meet the GRI Standards in future Sustainability Reports by continually advancing our efforts to become more sustainable.

In 2020 the kallon partners adopted a decision to give top priority to sustainability as the law firm evolves going forward. That's why we held a (virtual) sustainability training day in March 2021 for all our staff. The first step was to provide an introduction to this issue. We then conducted a stakeholder analysis and identified the core issues relevant to the law firm's activities to improve sustainability and exchanged initial ideas on the topic. This work was taken forward by a Sustainability Task Force comprising staff working at both locations and in various disciplines. It was continued, in parallel, by larger groups at two sub-

sequent meetings during which concrete measures were developed and the Sustainability Report was prepared. The Task Force has met and continues to meet on a monthly basis to agree upcoming measures and progress made. In the course of this systematic work to improve sustainability we've drafted several internal guidelines (e.g. the Travel Guidelines and Guidelines on Suppliers) so as to be able to bring about concrete changes.

Thanks to our Swedish roots, in autumn 2021 we were even able to take part in the Breakit Impact Challenge – the first company based in Germany to do so. The Impact Challenge is an initiative of Breakit.se, a Swedish business news website that focuses on technology and innovation enterprises.

The objective of Breakit's five-week challenge is to support companies' efforts to improve sustainability. We were, for example, challenged to examine our practices and find more sustainable solutions in various areas in our law firm. Each week we were given a new, sometimes complex, task that

had to be verifiably completed within the course of the week. It's something we recommend that every company start or continue doing.

In the course of this programme we, for instance, switched our electricity contracts to green power and calculated our carbon footprint for 2020 in order to be able to offset it. We're grateful for the inspiration we drew from taking part and look forward to more and more companies deciding to switch to more sustainable economic activity.

Part of the challenge involved us coming up with ideas for raising awareness among our clients and other firms and for motivating them to do more – if more and more organisations take many small steps, that will contribute to more sustainable economic activity. And that's something we want to be part of and to support.

2021

SUSTAINABILITY REPORT

2020

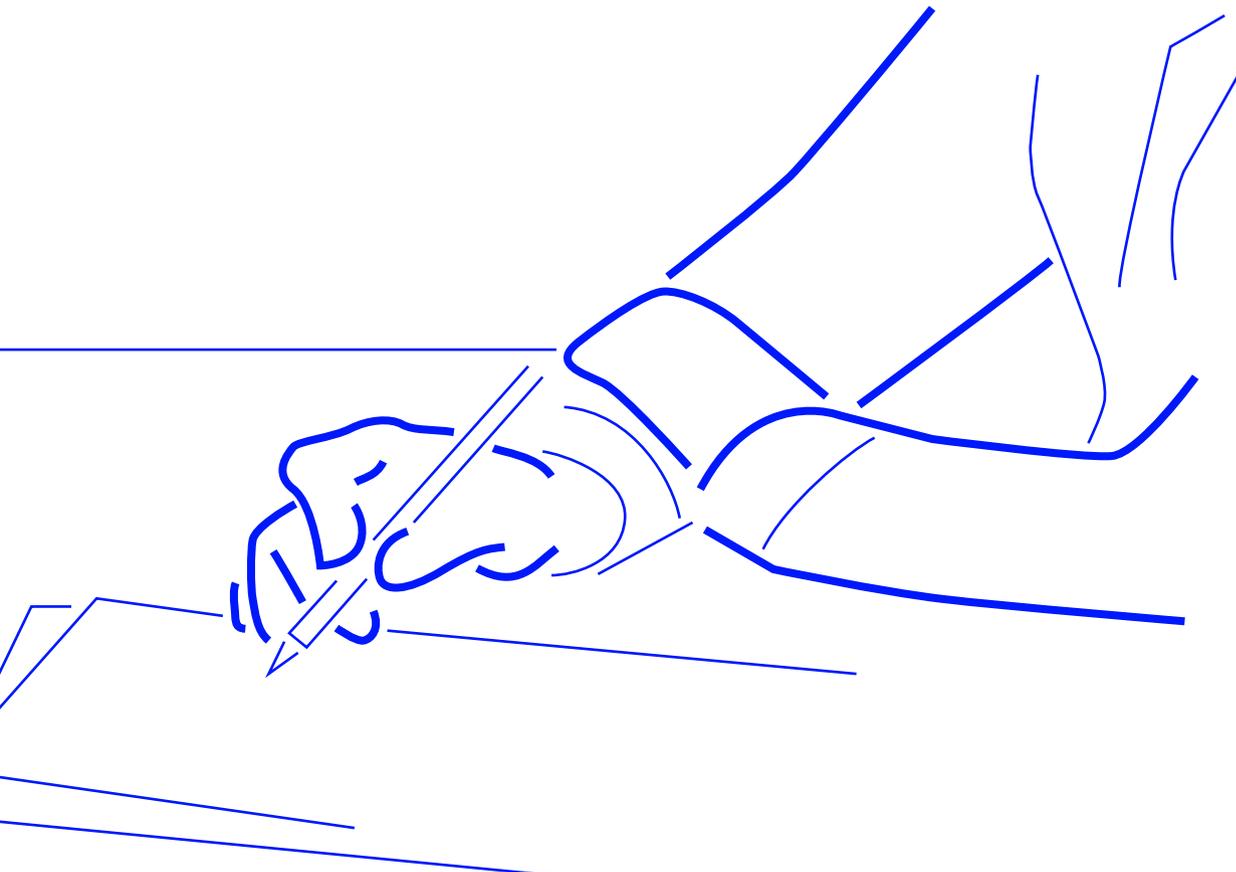
In 2020 the partners at kallon decided to prioritise sustainability.



ECONOMIC DATA

02

Turnover



Turnover

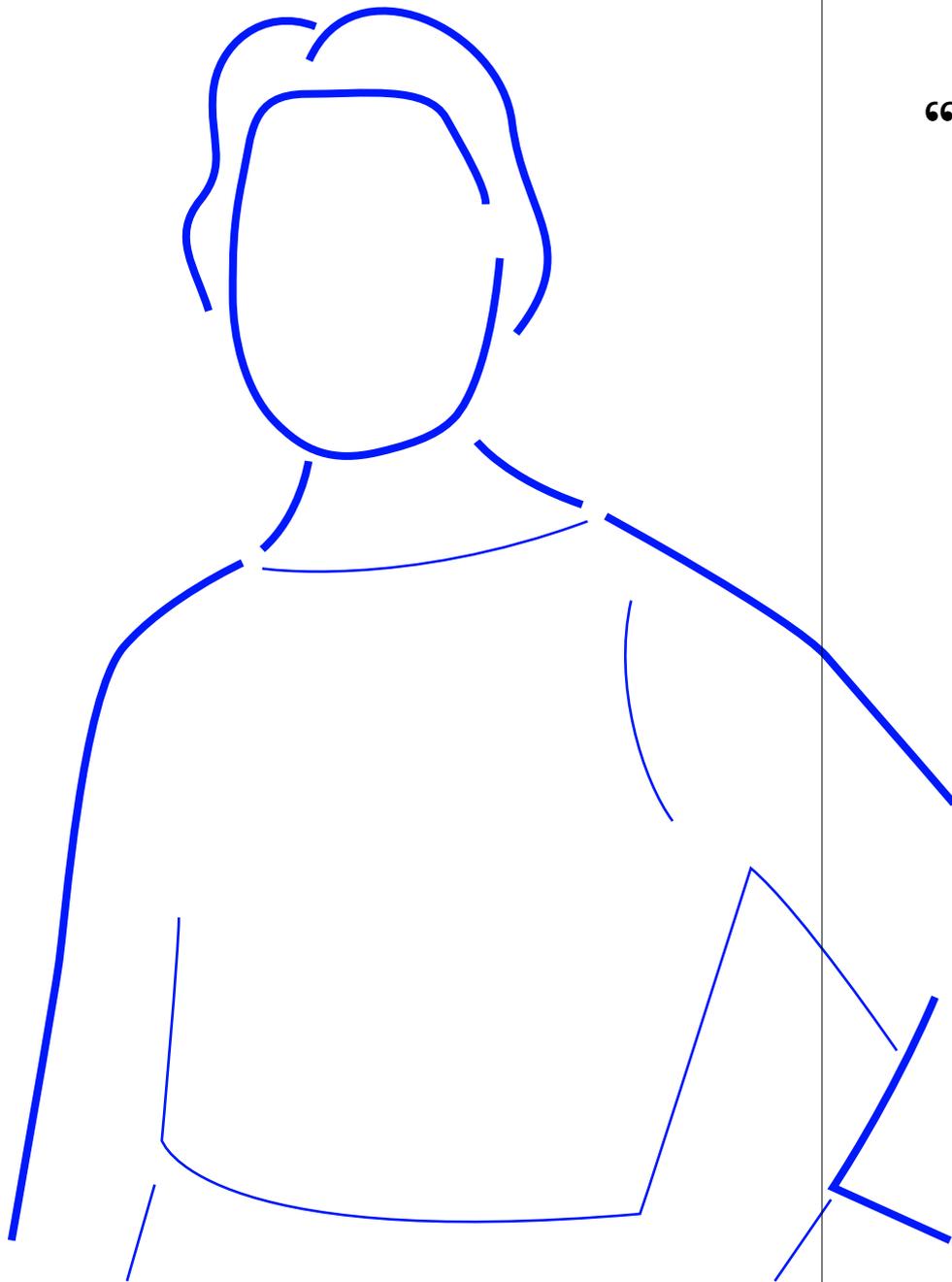


kallan's turnover has remained stable since the law firm was founded in 2016. No external financing has been needed.

90%

A total of 90% of our turnover in the reporting year was generated by providing advice in the following five fields: M&A and corporate law (28%), real estate law (23.3%), employment law (17.5%), banking and finance law (13.1%) and general commercial law (10.6%).





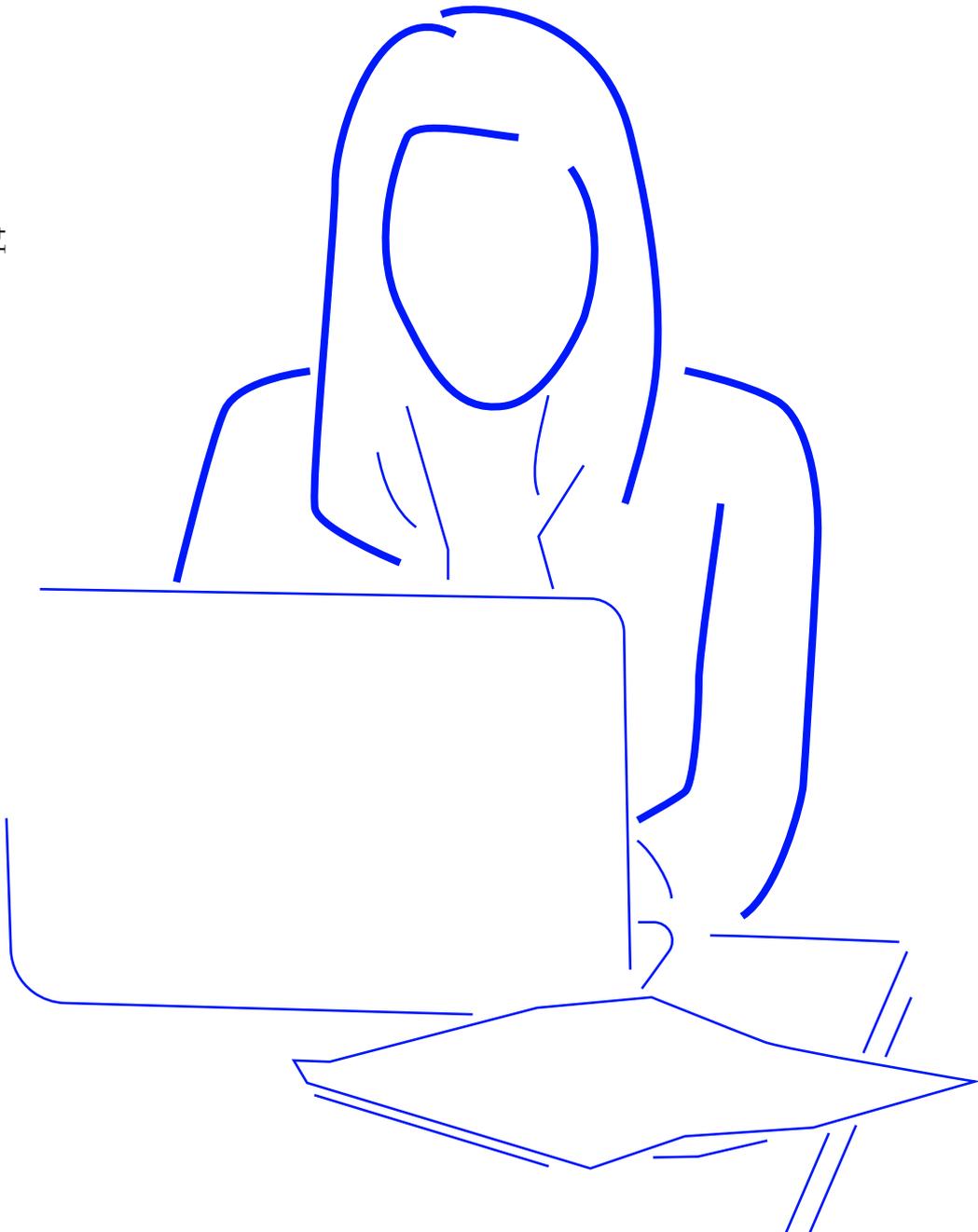
“FOR US, SUSTAIN-
ABILITY MEANS DOING
OUR SHARE TO
SECURE THE FUTURE
BY PROVIDING SOUND
LEGAL ADVICE.”

Dr Christina
Griebeler, M.I.C.L.
→

Lawyer (Rechtsanwältin)
Advokat (Sverige), Partner

03

Rules and regulations



Rules and regulations



As a German law firm, Kallan and all its lawyers are required to comply with numerous statutory requirements and professional codes of conduct. These include the Federal Code for Lawyers (BRAO), the Federal Professional Code of Conduct for Lawyers (BORA), the Code for Specialist Lawyers (FAO), the Act on the Remuneration of Lawyers (RVG) and the Code of Conduct for Lawyers in the European Union issued by the Council of the Bars and Law Societies of the European Union (CCBE Code of Conduct).

One of our lawyers is also qualified as an *Advokat* in Sweden. That means she is also subject to the professional code of conduct applicable to a Swedish *Advokat* as set out in the statutes, code of conduct and accounting principles of the Swedish Bar Association (*Sveriges Advokatsamfund*).

Preventing conflicts of interest, keeping monies deposited by clients separate from money belonging to the law firm, as well as preventing money laundering and the financing of terrorism are key. Kallan has drawn up internal guidelines and practices on these issues that are regularly updated; internal training courses are also run on these matters.

2021

BRAO

Federal Code for Lawyers
(*Bundesrechtsanwaltsordnung*)

BORA

Federal Professional Code of
Conduct for Lawyers
(*Berufsordnung für Rechtsanwälte*)

FAO

Code for Specialist Lawyers
(*Fachanwaltsordnung*)



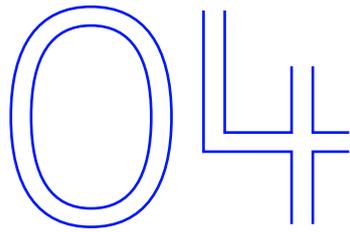
RVG

Act on the Remuneration of Lawyers
(*Rechtsanwaltsvergütungsgesetz*)

CCBE

Code of Conduct for Lawyers in
the European Union

STAKEHOLDERS



Staff – Work environment – Clients – Suppliers and service providers – Shareholder and management

Staff



In 2021 Kallan employed 13 lawyers (8.81 FTEs) in addition to its five managing partners (5.00 FTEs), that is six female lawyers (4.02 FTEs) and 12 male lawyers (9.80 FTEs) in total. It also employed one commercial manager (1.00 FTE), two accountants (0.75 FTEs), one IT specialist (1.00 FTE) and six assistants (4.58 FTEs).

One male and one female lawyer, two female accountants and six female assistants worked part time and two members of staff were on parental leave, at least for part of the year.

In 2021 one female and one male lawyer and one female bank clerk worked for Kallan as freelancers. The law firm also employed one male trainee lawyer and two research assistants.

Staff took 90% of their total 2021 holiday entitlement. Sick leave dropped by 30.1% year on year.

Work environment



We're mindful of diversity and non-discrimination in our recruitment and personnel development processes, and actively work towards ensuring that we have a well-balanced team structure.

In the context of their legal training, our staff take part in both select external as well as regular internal training events. Once a week topical legal issues are discussed at a virtual meeting and then consolidated during periodic training days. Staff can develop their legal English and Scandinavian language skills by participating in relevant courses.

At the start of each week the whole team meets for a video call to discuss latest developments in and news about the law firm. These calls are recorded so that anyone who was unable to take part live can catch up on everything that was discussed. Every Friday afternoon there's a chance to round off the

week informally in a video café.

Staff appraisals are conducted annually to discuss career development. Together we both look back over the past year and forward to the next and define individual goals and plans for the coming year.

Clients



As a commercial law firm, the majority of those we advise are commercial clients.

In the reporting year, 94.7% of our clients were businesses and only around 5.3% were private individuals. As in previous years, the overwhelming majority of these businesses were SMEs and large enterprises – but we also advise listed companies and, in very rare cases, the public sector. Many of those we work with are long-term clients.

The majority of our active clients in the reporting year are based in Germany (approx. 47.1%) and Sweden (approx. 39.9%). A total of approx. 87% of our (approx. 52.9%) foreign clients are based in the European Union, and approx. 13% in a third country.

The share of active German corporate clients in the reporting year was approx. 46.5%; approx. 46.8% are based in the European Union, and approx. 6.7% in third countries. The majority of the small number of private individuals we advised in the reporting year live in Germany, namely approx. 57.1%. A total of 33.3% of the foreign private individuals we advised are based in EU member states, and 9.5% in third countries.

Suppliers and service providers

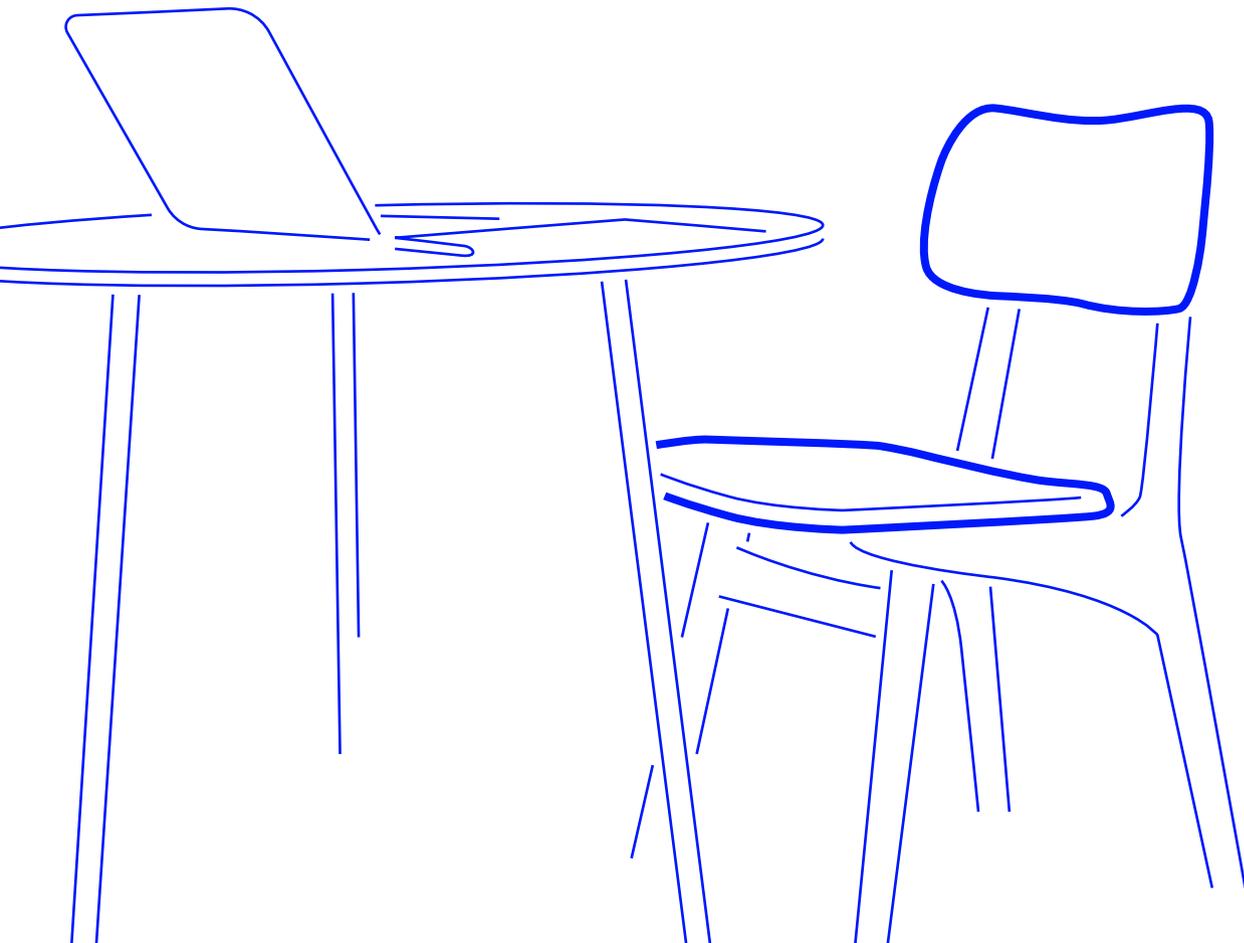


Being a service provider, we have comparatively few suppliers and service providers ourselves. They mainly include landlords, IT service providers, office stationary suppliers and caterers. In

28



Our team is made up of 28 permanent members of staff in various disciplines.



STAKEHOLDERS

the context of our activities to improve sustainability and the Breakit Impact Challenge we took a careful look at all our suppliers and service providers and implemented numerous changes.

Before making those changes we first reviewed existing and then drew up new guidelines on k Allan's procurement standards in order to reduce our resource consumption. Guidelines on travel, catering and other service providers have already or are still being updated.

Our IT service providers are, for example, ISO 27001 certified, which guarantees a sustainable, stable and secure information security management environment.

Shareholder and management

k Allan's shareholder is k Allan GbR, a German civil-law partnership comprising k Allan's five managing partners – two women and three men. As they form the management, they are also responsible for participatory management practices.

5

k Allan's five managing partners form k Allan GbR – two women and three men.

94.7%

In the reporting period, 94.7% of our clients were businesses.

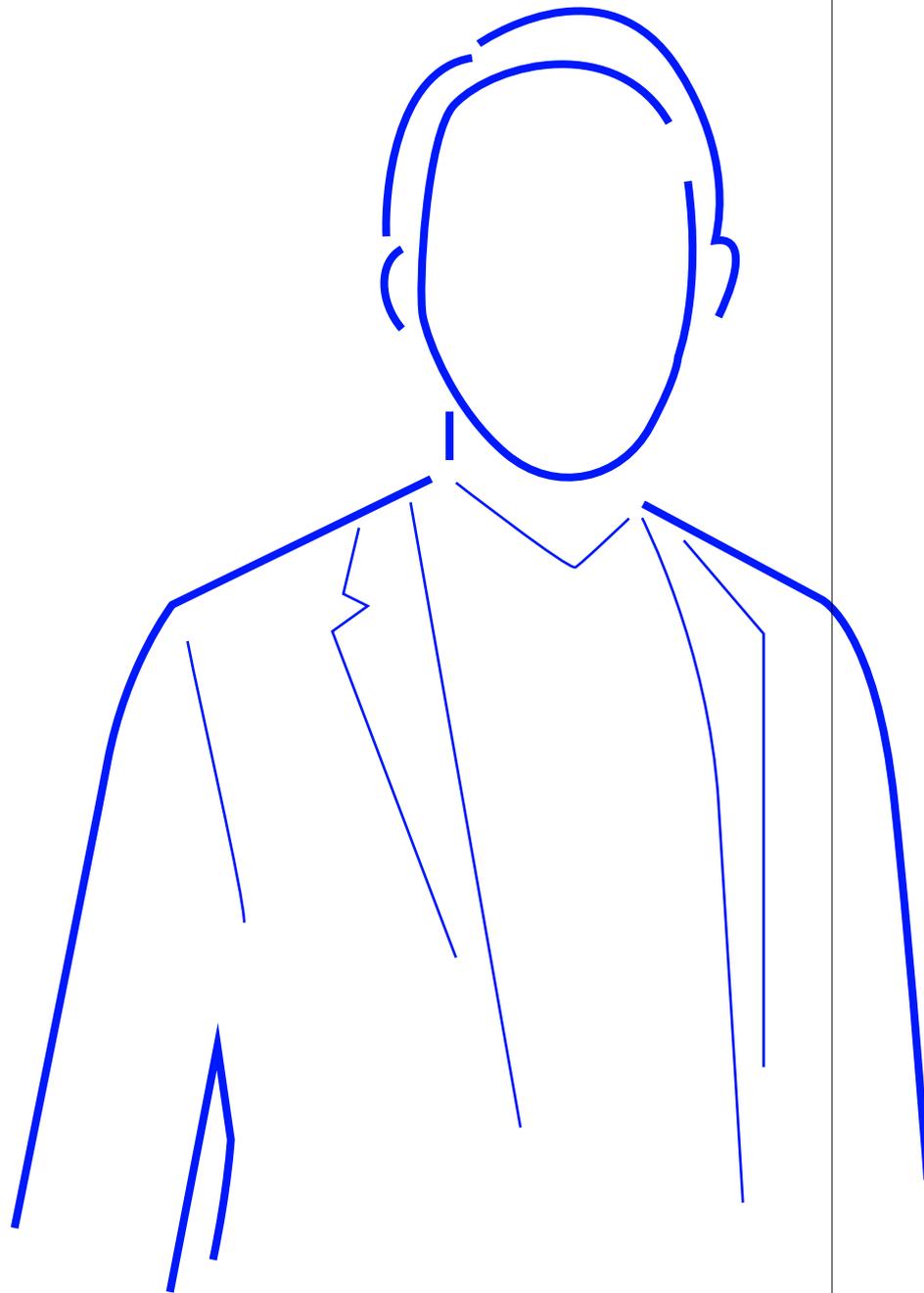
2021
47.1%

A total of 47.1% of our active clients are based in Germany.

87%

A total of 87% of our foreign clients are based in the European Union.





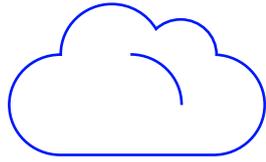
“WE EXAMINED ALL
THE PRACTICES
AND PROCESSES IN
OUR LAW FIRM.”

Sven
Cordes



Lawyer (Rechtsanwalt)

As well as drawing up guidelines we've identified numerous ways in which we can improve the day-to-day running of our law firm – including by taking account of input from group work – and have begun putting these into practice.



Carbon footprint



We calculate our annual carbon footprint so that we have a baseline against which to measure future improvements and set goals. As part of the Breakit Impact Challenge we're committed to offsetting our 2020 carbon footprint.



Business trips



In autumn 2021 kallan implemented new Travel Guidelines that stipulate that sustainability criteria must be applied when planning and going on any business trip. As a first step, it needs to be established whether the journey is in fact necessary or whether a virtual meeting would be just as effective.

When travelling to places in Germany that

are easily accessible by public transport we always take the train. We only ever travel by car in rare, exceptional cases. And we offset our carbon footprint for all international flights.



Offices, equipment and materials



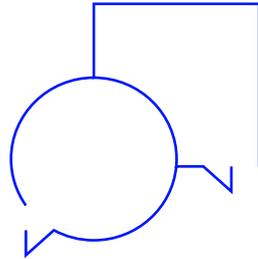
We've switched to TÜV-certified green electricity at both our locations. We only use recycled paper and are continuously working to reduce paper consumption by means of electronic file management.

We offset the carbon emissions generated by the production and use of our printers and multifunctional devices by supporting a climate offset project in Morocco through ClimatePartner (<https://climatepartner.com/11419-2204-1005>).

Our heating systems are fitted with an automatic temperature control system and our air conditioning is only ever switched on during office hours.

A bicycle belonging to the law firm is available to use at our Frank-

furt office. Staff each have an ergonomic office chair, and most also have a height-adjustable desk as well as a large, eye-friendly computer screen.

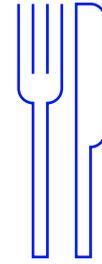


Internal communication



We attach great importance to keeping our team up to date on what activities we are engaging in to improve sustainability and to ensuring that team members feel they can always pass on new ideas and suggestions and, if they do, that these will be openly discussed.

We in particular want to keep our staff in the loop about why it has not yet been possible to implement certain ideas – such as not switching from bottled mineral water to tap water on account of the poor water quality at both our locations – and what measures have already been launched or implemented, some based on suggestions from members of the team.

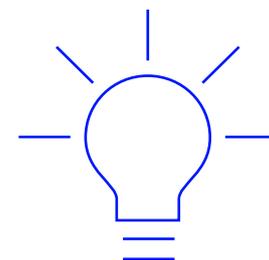


Catering



Guidelines on catering and buying in food and drinks are currently being drawn up. They will determine that attention must be paid, when placing orders, to ensuring that all products are organic, regional and seasonal, and fair trade; packaging waste must be avoided.

We go for refillable glass rather than plastic bottles. Attention is to be paid to applying the aforementioned criteria when planning events, as well as on providing vegetarian/vegan and non-alcoholic options and alternatives.



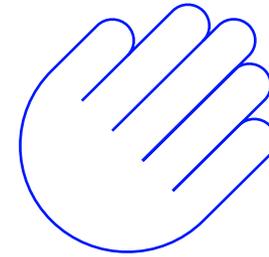
Other projects



As part of our activities to improve sustainability going forward we want to develop con-

cepts for disposing of and reprocessing end-of-life items and to further analyse and optimise all aspects of the day-to-day running of our offices. That will include, in particular, effective procurement management and storage so as to only have what is actually needed in stock.

Examples of other issues we'll be addressing are office lighting and using our refrigerators in an energy-efficient way.



Social engagement



Besides working with clients, staff at kallan also do voluntary work, primarily within various organisations. Examples include the boards of the Swedish Bar Association, the German-Nordic Association of Lawyers, the Swedish Chamber of Commerce in Germany and Women in Real Estate. We also support these organisations, sometimes pro bono, when it comes to legal issues.

As from 2022, kallan will also begin providing financial support on special occasions to

select organisations that work to reforest Germany or to provide access to clean drinking water for all. We chose these two particular areas because of their links with water, which has special significance for our law firm: the name "kallan" derives from the Swedish word for "source", *källan*.



