

Global Reporting Initiative

Mannheimer Swartling bases its sustainability initiatives on its business, which is to provide clients with the best possible legal advice. We systematically integrate sustainability into our advice, thereby helping our clients to become even better at managing risks and business opportunities associated with sustainability. In this way, Mannheimer Swartling creates long-term value – for clients, for the community and for our own business.

Since sustainability is a natural part of Mannheimer Swartling's advice and is integrated into its business areas, the firm has chosen to include sustainability information in its Annual Report for 2017.

MANNHEIMER SWARTLING'S SUSTAINABILITY REPORT

In accordance with the Annual Accounts Act (1995:1554), Mannheimer Swartling's sustainability report consists of pages 22–39 of Mannheimer Swartling's Annual Report for 2017 as well as the GRI Index. This year's sustainability report covers calendar year 2017 and is Mannheimer Swartling's fourth report. The sustainability report has been prepared in accordance with the Annual Accounts Act. Mannheimer Swartling reports its sustainability data annually. Last year's report was published on 29 March 2017.

Mannheimer Swartling follows the GRI Guidelines and reports at "Core" level. This means that the materiality principle governs the design of Mannheimer Swartling's sustainability initiatives and the contents of the report. Key issues are identified on the basis of stakeholder dialogues and the firm's objectives and business strategies. Pages 3–6 show where GRI information can be found in Mannheimer Swartling's Annual Report 2017 and in GRI Index 2017.

Mannheimer Swartling has been a member of the UN Global Compact since 2016. As a member, the firm has committed to support and respect the Global Compact, and also to annually communicate the actions taken to implement the principles of the UN Global Compact. The 2017 Annual Report constitutes Mannheimer Swartling's second Communication on Progress to the UN Global Compact. The table on page 7 shows where Global Compact information can be found in Mannheimer Swartling's Annual Report for 2017.

ACCOUNTING PROFILE AND DELIMITATIONS

The sustainability report describes the areas in which Mannheimer Swartling has a significant impact in terms of environment, social conditions, staff, respect for human rights and combating corruption. Unless otherwise stated, the sustainability report includes both the parent company and the group. The group also includes the subsidiaries Mannheimer Swartling Ryssland Advokataktiebolag, Mannheimer Swartling New York Advokataktiebolag and Mannheimer Swartling Hong Kong Limited, as well as subsidiaries in Shanghai, Hong Kong and Brussels.

The figures on absence due to illness and on carbon dioxide emissions from business travel only refer to the Swedish offices. This is to ensure full control over data collection and quality of information. Data collection delimitations are also given next to the relevant tables in the Annual Report.

In 2017 Mannheimer Swartling consolidated parts of the business by transferring its Helsingborg operations to the office in Malmö. No other changes in the accounting profile and delimitations in sustainability reporting occurred in 2017.

The figures reported apply to financial year 2017. The aim is for all indicators and key figures in future sustainability reports to cover Mannheimer Swartling's operations in all countries.

DATA COLLECTION AND ACCOUNTING PRINCIPLES

Accounting principles for the financial reports can be found in Mannheimer Swartling's Annual Report for 2017, the group's accounting principles in additional information. Staff data is based on verified figures from Mannheimer Swartling's annual accounts. Environmental data is gathered via the firm's environment reporting

process within the framework of the environmental management system. Reported carbon dioxide emissions are based on statistics from our suppliers. Energy consumption at the New York office is an estimate based on the number of staff.

Energy consumption by the Swedish business is also reported in tonnes in Mannheimer Swartling's Annual Report for 2017. This is to allow comparison with energy consumption in previous years, when it was only reported in tonnes. ■

Contact us

If you have any questions about Mannheimer Swartling's sustainability initiatives and reports, please contact Emma Ihre, Head of Sustainability: emma.ihre@msa.se, +46 8 595 061 90.

GRI Index

GENERAL INFORMATION

Information	Description	Comment	Page
GRI 102: General information 2017			
Organisation profile			
102-1	Name of organisation		AR First page
102-2	Business, brands, products and services		AR 35, AR 38
102-3	Location of main office		AR 38
102-4	Countries where the organisation has operations		AR 38
102-5	Ownership structure and corporate form		AR 38
102-6	Markets in which the organisation operates		AR 38
102-7	Size of organisation		AR 34, AR 39
102-8	Information on employees and others working in the organisation		AR 26–28
102-9	Supply chain		AR 29–31
102-10	Material changes in the organisation and the supply chain		AR 34, AR 38, GRI 1
102-11	The precautionary principle		AR 25
102-12	External sustainability initiatives the organisation supports/ are covered by		AR 25
102-13	Membership in organisations	The firm is a member of several trade associations, stakeholder organisations and other organisations (e.g. NIR, NMC and Swefin). Employees of the firm also hold approximately 15 directorships.	
Strategy			
102-14	Statements by senior executives		AR 6–7
Ethics and privacy			
102-16	Values, principles and ethical guidelines		AR 29
Management			
102-18	Management structure		AR 38
Stakeholder dialogue			
102-40	List of stakeholder groups		AR 23
102-41	Collective agreement	The firm's employees are not covered by any collective bargaining agreements.	
102-42	Identification and selection of stakeholders		AR 23
102-43	Stakeholder dialogue methods		AR 23
102-44	Important issues raised		AR 23

The page references above refer to Mannheimer Swartling's Annual Report 2017 (AR) and this document GRI Index 2017 (GRI)

GENERAL INFORMATION, cont.

Information	Description	Comment	Page
GRI 102: General information 2017			
<i>Accounting practice</i>			
102-45	Entities included in the financial reporting		GRI 1
102-46	Definition of report content and issue boundaries		GRI 1
102-47	List of material issues		AR 23
102-48	Changes in information		GRI 1
102-49	Changes in reporting		GRI 1
102-50	Reporting period		GRI 1
102-51	Date of most recent report		GRI 1
102-52	Reporting cycle		GRI 1
102-53	Contact person for reporting		GRI 2
102-54	Reporting in accordance with GRI Standards		GRI 1
102-55	GRI Index		GRI 3–6
102-56	External review		AR Directors' Report

MATERIAL ISSUES

Information	Description	Comment	Page
GRI 103: Sustainability management 2017 and GRI 205: Anti-corruption 2017 (definition within the organisation)			
<i>Economic standards</i>			
103-1	Explanation of why the issue is important and defining the issue		AR 29
103-2	How the organisation perceives the issue and manages it		AR 29
103-3	How the organisation reviews the management and the result of the review		AR 29–30
205-2	Communication and training in anti-corruption policies and procedures		AR 29
205-3	Confirmed cases of corruption and measures taken	No reports of suspected corruption were received via the whistleblower system in 2017.	

The page references above refer to Mannheimer Swartling's Annual Report 2017 (AR) and this document GRI Index 2017 (GRI)



MATERIAL ISSUES, CONT.

Information	Description	Comment	Page														
GRI 103: Sustainability management 2017 and 302-1 Energy use within the organisation 2017																	
<i>Environmental standards</i>																	
103-1	Explanation of why the issue is important and defining the issue		AR 30–31														
103-2	How the organisation perceives the issue and manages it		AR 30–31														
103-3	How the organisation reviews the management and the result of the review		AR 30–31														
302-1	Energy use within the organisation	<p>Energy consumption 2017, kWh</p> <table border="1"> <tr><td>Sweden</td><td>1,312,518</td></tr> <tr><td>Hong Kong</td><td>21,804</td></tr> <tr><td>Shanghai</td><td>21,378</td></tr> <tr><td>Moscow</td><td>62,039</td></tr> <tr><td>Brussels</td><td>24,215</td></tr> <tr><td>New York</td><td>20,00</td></tr> <tr><td>Total</td><td>1,461,954</td></tr> </table> <p>Energy consumption by the Swedish business is also reported in tonnes in Mannheimer Swartling's Annual Report for 2017. This is to allow comparison with energy consumption in previous years, when it was only reported in tonnes. Total heating and cooling use is not reported, since no data are available.</p>	Sweden	1,312,518	Hong Kong	21,804	Shanghai	21,378	Moscow	62,039	Brussels	24,215	New York	20,00	Total	1,461,954	ÅR 31
Sweden	1,312,518																
Hong Kong	21,804																
Shanghai	21,378																
Moscow	62,039																
Brussels	24,215																
New York	20,00																
Total	1,461,954																
GRI 103: Sustainability management 2017 and 305-1 Direct emissions of greenhouse gases 2017																	
103-1	Explanation of why the issue is important and defining the issue		AR 30–31														
103-2	How the organisation perceives the issue and manages it		AR 30–31														
103-3	How the organisation reviews the management and the result of the review		AR 30–31														
305-1	Direct emissions of greenhouse gases	Only carbon dioxide (scope 1) is reported.	AR 31														
GRI 103: Sustainability management 2017 and GRI 401: Employment 2017 (definition within the organisation)																	
<i>Social standards</i>																	
103-1	Explanation of why the issue is important and defining the issue		AR 26														
103-2	How the organisation perceives the issue and manages it		AR 26														
103-3	How the organisation reviews the management and the result of the review		AR 26–28														
401-1	New hires and staff turnover	Mannheimer Swartling does not report new hires broken down by age and region or staff turnover, since these indicators are considered irrelevant. A certain level of staff turnover is a natural part of the business under the "up or out" system.	AR 26–28														

The page references above refer to Mannheimer Swartling's Annual Report 2017 (AR) and this document GRI Index 2017 (GRI)

MATERIAL ISSUES, CONT.

Information	Description	Comment	Page
GRI 103: Sustainability management 2017 and GRI 403: Health and safety at work 2017 (definition within the organisation)			
103-1	Explanation of why the issue is important and defining the issue		AR 28
103-2	How the organisation perceives the issue and manages it		AR 28
103-3	How the organisation reviews the management and the result of the review		AR 28
403-2	Injuries, work-related illness, lost working days, absence and work-related fatal accidents	Mannheimer Swartling only reports sick leave, since this is the most relevant indicator applying to the firm. Our business does not normally expose employees to a risk of physical injury.	AR 28
GRI 103: Sustainability management 2017 and GRI 404: Training and skills development 2017 (definition within the organisation)			
103-1	Explanation of why the issue is important and defining the issue		AR 26–28
103-2	How the organisation perceives the issue and manages it		AR 26–28
103-3	How the organisation reviews the management and the result of the review		AR 26–28
404-3	Proportion of employees who are regularly appraised and whose performance and career development is regularly reviewed		AR 26–28
GRI 103: Sustainability management 2017 and GRI 405: Diversity and equal treatment 2017 (definition within the organisation)			
103-1	Explanation of why the issue is important and defining the issue		AR 27–28
103-2	How the organisation perceives the issue and manages it		AR 27–28
103-3	How the organisation reviews the management and the result of the review		AR 27–28
405-1	Diversity among members of the board, management and employees	Mannheimer Swartling's board currently consists of four men (80%) and one woman (20%).	AR 27–28, AR 35–36
405-2	Women's basic salary and remuneration in relation to men's	Under Mannheimer Swartling's salary system for associates, everyone has the same pay scale. Any bonuses are distributed collectively. Salary levels therefore relate solely to the employee's active position at the firm. Other employees have individual salaries based on market rates for their respective roles.	
GRI 103: Sustainability management 2017 and GRI 418: Client integrity 2017 (definition within the organisation and Client)			
103-1	Explanation of why the issue is important and defining the issue		AR 29-30
103-2	How the organisation perceives the issue and manages it		AR 29-30
103-3	How the organisation reviews the management and the result of the review		AR 29-30
418-1	Substantiated complaints regarding breaches of client privacy and loss of customer data		AR 30

The page references above refer to Mannheimer Swartling's Annual Report 2017 (AR) and this document GRI Index 2017 (GRI)

The Ten Principles of the UN Global Compact

THE TEN PRINCIPLES OF THE UN GLOBAL COMPACT

Page

Mannheimer Swartling has been a member of the UN Global Compact since 2017. This means that the firm has committed to support and respect the Global Compact.

Human rights

PRINCIPLE 1. Support and respect the protection of internationally proclaimed human rights AR 25

PRINCIPLE 2. Ensure that the company is not complicit in human rights abuses AR 22

Labour Standards

PRINCIPLE 3. Uphold the freedom of association and recognise the right to collective bargaining AR 25

PRINCIPLE 4. Eliminate forced and compulsory labour AR 25

PRINCIPLE 5. Eliminate child labour AR 25

PRINCIPLE 6. Eliminate discrimination in respect of employment and occupation AR 27–28

Environment

PRINCIPLE 7. Support a precautionary approach to environmental challenges AR 25

PRINCIPLE 8. Promote greater environmental responsibility AR 25, AR 30–31

PRINCIPLE 9. Encourage the development and diffusion of environmentally friendly technologies AR 25, AR 30–31

Anti-corruption

PRINCIPLE 10. Work against all forms of corruption, including extortion and bribery AR 29–30

The page references above refer to Mannheimer Swartling's Annual Report 2017 (AR) and this document GRI Index 2017 (GRI)