

Policy statement in accordance with the German Supply Chain Due Diligence Act (LkSG)

Berlin, 17 June 2024

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1 Introduction

For us at CMS Hasche Sigle Partnerschaft von Rechtsanwälten und Steuerberatern mbB ("CMS"), respecting and promoting human rights and environmental standards is a top priority. We therefore take measures that are aimed at identifying, preventing, eliminating and minimising risks relating to human rights and the environment as well as violations of corresponding obligations in our own company and in our supply chains, and give those affected access to remedial action via our whistleblower system.

In our efforts to continuously optimise our law firm from a sustainability perspective, we are committed to the ten principles of the UN Global Compact and advocate the application of human rights and fundamental freedom without distinction. This applies both to our own area of business and to our supply chains. Our procurement policy aims at minimising the environmental impact and maintaining ethical standards in our value chain. We fulfill the requirements under the German Supply Chain Due Diligence Act, hereinafter "LkSG".

2 Description of the procedures used to fulfill the due diligence obligations

Respect for human rights and environmental concerns is an ongoing process. We have developed a risk management system and embedded it in all our relevant business processes in order to identify and minimise risks to human rights and the environment, and to prevent, end or minimise any violations of human rights and environmental obligations.

We carry out risk analyses in our company and with regard to our suppliers – both on a regular and on an ad hoc basis. To this end, we have defined procedures, risk factors, which have been weighed up, and other criteria that enable us to identify risks to human rights and the environment and respond appropriately. Depending on the results, we may then also carry out an in-depth risk analysis, e.g. by analysing a supplier's self-assessment.

If we identify that there is a relevant risk to a human right or to the environment within our company or with a supplier based on such risk analysis, we take preventive measures.

In addition to this policy statement, the preventive measures include, in particular:

- Providing training to the employees of our company
- Factoring in the expectations in our sustainable procurement policy when selecting our suppliers
- Obtaining contractual assurances from our suppliers to meet the expectations set out in our Supplier Code of Conduct

In addition, we take preventive measures on a case-by-case basis, if necessary, in response to a specific risk situation.

Through the ESG legal advice that we provide, we support other companies with the implementation of the due diligence obligations set out in the LkSG. This means CMS is also making an active contribution to achieving the purpose of the law in areas of downstream supply chains that are not covered by the LkSG.

If we become aware that a violation of a human rights or environmental obligation has occurred or is imminent at our company or with one of our suppliers, we will take appropriate remedial measures to prevent, end or minimise the extent of such violation.

In order to find out about human rights and environmental risks at an early stage and to be able to offer support and remedy the situation, we have set up a complaints procedure, which can be found [here](#).

We review the effectiveness of the aforementioned measures and repeat or adapt them if necessary.

We document our measures to fulfill our human rights and environmental due diligence obligations on an ongoing basis. In future, we will prepare an annual report regarding these measures, publish it on our website and submit it to the Federal Office for Economic Affairs and Export Control (BAFA).

3 Prioritised risks

As part of our risk analyses, we only identified a few risks relevant under the LkSG. The risks involved were generally low. As a challenge, we identified the heavy workload typical of the industry, which can be high at times. One of the ways we counter this risk is by offering programmes for mental and physical health.

4 What we expect from employees and suppliers

We expect our employees and suppliers to comply with our guidelines on sustainable procurement and our Supplier Code of Conduct. We also expect our suppliers to commit their suppliers to the standards of our Supplier Code of Conduct.



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