

DLA Piper GRI Standards Index 2022-23

DLA Piper has reported the information cited in this GRI content index for the period May 1st 2022 to April 30th 2023 with reference to the GRI Standards (GRI 1: Foundation 2021). All topic standards disclosed in this index reflect the firm's material topics.

THE ORGANISATION AND ITS REPORTING PRACTICES

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 2: General Disclosures	2-1: Organisational Details	Impact Summary Report 2022-23	Follow link to our website for a full list of practicing entities.
	2-2: Entities included in the organization's sustainability reporting	Impact Summary Report 2022-23	Follow link to our website for full list of our entities.
	2-3: Reporting period, frequency and contact point	Impact Summary Report 2022-23	
	2-4: Restatements of information	Impact Summary Report 2022-23	Wherever data is restated in our ESG Metrics tables, we've noted this under each table.
	2-5: External Assurance	Impact Summary Report 2022-23	Download our assurance statements here: <ul style="list-style-type: none"> GHG Verification Statement 2022-23 Sustainability Report contents assurance

ACTIVITIES AND WORKERS

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 2: General Disclosures	2-6: Activities, value chain and other business relationships	Our activities, products, services, and market served are listed on our website Our supply chain is covered in our Impact Summary Report 2022-23 (p.17) and In our Net Zero Deep Dive Report 2022-23 (p.12) and In our Societal Impact Deep Dive Report 2022-23 (p.26) References to our clients are made throughout our Sustainability Report 2022-23 via collaboration examples, especially in our Societal Impact Deep Dive Report 2022-23 and in our Impact Summary Report 2022-23 Other relationships with our business partners, such as NGOs, are referenced throughout our Sustainability Report 2022-23.	The specific sections referenced detail the breadth of our work across our value chain, covering our engagement with clients from a sustainability perspective to the work we are undertaking operationally to secure a more sustainable supply chain for the business.
	2-7: Employees	Impact Summary Report 2022-23	
	2-8: Workers who are not employees	Not disclosed	As a law firm, the proportion of our people who are not employees or partners is not significant, and we don't yet report on this.

GOVERNANCE

GRI Standard	Disclosure	Location	Additional information and omissions
	2-9: Governance structure and composition	Impact Summary Report 2022-23	
	2-10: Nomination and selection of the highest governance body	Impact Summary Report 2022-23	
	2-11: Chair of the highest governance body	Impact Summary Report 2022-23	
	2-12: Role of the highest governance body in overseeing the management of impacts	Impact Summary Report 2022-23	
	2-13: Delegation of responsibility for managing impacts	Impact Summary Report 2022-23	
	2-14: Role of the highest governance body in sustainability reporting	Impact Summary Report 2022-23	
GRI 2: General Disclosures	2-15: Conflicts of interest	Impact Summary Report 2022-23	As part of our commitment to uphold the highest level of professional integrity, DLA Piper complies with all relevant regulations, preventing conflicts of interest and ensuring fair competition practices. The firm's highest governance entity (the International Board) comprises 13 members, 10 of whom are elected partners, one is the Chief Financial Officer and the other two are independent non-executives. All partners require Board approval for any external appointments (so as to avoid or mitigate any conflicts of interest) and so the elected partners generally do not have any external appointments which could create conflicts of interest. The firm maintains a register of all such appointments to ensure transparency.

GOVERNANCE

GRI Standard	Disclosure	Location	Additional information and omissions
	2-16: Communication of critical concerns	Impact Summary Report 2022-23	
	2-17: Collective knowledge of the highest governance body	Impact Summary Report 2022-23	
	2-18: Evaluation of the performance of the highest governance body	Impact Summary Report 2022-23	
GRI 2: General Disclosures	2-19: Remuneration policies	Not disclosed	As a large partnership, the Members' Agreement and the Profit Sharing Regulations set out process for determining the profit shares for partners, salaries for Member Equivalents and awards from the Bonus Pool. We are an international firm and in most jurisdictions where we have a presence, partners are self-employed and therefore are responsible for their own retirement benefits. (This aligns with what the majority of other firms do in local markets.) Aside from profitability, there are many factors which are taken into account in determining the Board and Executive remuneration – both in relation to performance against roles and responsibilities/ objectives and overall contribution. Performance objectives are set according to the respective roles and responsibilities of the individuals concerned but will invariably include factors related to the implementation of the ESG strategy of the firm.

GOVERNANCE

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 2: General Disclosures	2-20: Process to determine remuneration	Not disclosed	<p>As a large partnership, the Members' Agreement and the Profit Sharing Regulations set out process for determining the profit shares for partners, salaries for Member Equivalents and awards from the Bonus Pool.</p> <p>The Executive formulates the remuneration for all partners except for the senior management team and the Remuneration Committee (which includes 2 NEDs – independent from the firm) formulates the remuneration for Senior Management. Ultimately, the Board sets the remuneration for all partners, which in turn is subject to a partner vote. (The Board does not review the individual recommendations of all partners but instead ensures the process followed by the Executive to arrive at them was fairly and consistently applied and consistent with the members agreement and profit sharing regulations.)</p> <p>The process is highly consultative, and includes partners making individual submissions on their overall performance and contribution in the preceding year and then appropriate review and consideration by management before submission to the Executive and review by the Board. There is also an appeal process which is administered and decided upon by RemCom.</p>
	2-21: Annual total compensation ratio	Not disclosed	<p>We don't currently calculate this metric. Our partners are the highest paid individuals within the organisation, however they are not employees but rather owners of the company. Most of our employees are in professional roles and earn well above the minimum wage for their jurisdiction. We carry out an annual salary review to ensure our employees are paid fairly for their role and we also meet minimum wage requirements in each jurisdiction.</p>

STRATEGY, POLICIES AND PRACTICES

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 2: General Disclosures	2-22: Statement on sustainable development strategy	Impact Summary Report 2022-23	
	2-23: Policy commitments	Impact Summary Report 2022-23 Societal Impact Deep Dive Report 2022-23 (p.26) Net Zero Deep Dive Report 2022-23 (p.15)	Also see our Modern Slavery statement .
	2-24: Embedding policy commitments	Impact Summary Report 2022-23 Net Zero Deep Dive Report 2022-23 (p.15) Our People Deep Dive Report 2022-23 (p.7)	Please refer to our Net Zero Deep Dive Report 2022-23 for information on the firm's key environmental policies. These include details of DLA Piper's policies concerning Sustainable procurement, our Environmental sustainability policy and our Supplier Code of Conduct.
	2-25: Processes to remediate negative impacts	Impact Summary Report 2022-23	
	2-26: Mechanisms for seeking advice and raising concerns	Impact Summary Report 2022-23	
	2-27: Compliance with laws and regulations	Impact Summary Report 2022-23	DLA Piper does not currently disclose this data.
	2-28: Membership associations	Impact Summary Report 2022-23 (p.53-55) Net Zero Deep Dive Report 2022-23 (p.16)	Please refer to the memberships, commitments and awards section for an overview of our International commitments and achievements and regional recognition.

STAKEHOLDER ENGAGEMENT

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 2: General Disclosures	2-29: Approach to stakeholder engagement	Impact Summary Report 2022-23 (p.22)	
	2-30: Collective bargaining agreements	Not disclosed	DLA Piper is a global law firm and does not have collective bargaining agreements with its employees. However working conditions and terms of employment for all employees are based on industry good practice and in many cases are above the prevailing market rate.

MATERIAL TOPICS

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 3: Management Approach	3-1: Process to determine material topics	Impact Summary Report 2022-23 (p.8)	For a full description of our double-materiality assessment completed in 2022, please see our previous Sustainability Report 2021-22 .
	3-2: List of material topics	Impact Summary Report 2022-23 (p.8)	
	3-3: Management of material topics	Each section of the Impact Summary Report 2022-23 covers one of our 15 material issues at a high level. Our most material issues are covered in greater detail in our Societal Impact Deep Dive, Our People Deep Dive, and Net Zero Deep Dive Reports, which, as far as relevant, discuss the actual and potential impacts, policies and commitments, actions taken, effectiveness tracking, and stakeholder engagement.	

ECONOMIC PERFORMANCE

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 201: Economic Performance	201-1: Direct economic value generated and distributed	Refer to our accounts on the UK Companies House website	The following figures (except community investment) are for FY21/22, as at the time of publishing this report these are the most recent figures publicly available: Direct economic value generated and distributed: Revenue: GBP 1,240.3m External operating costs: GBP 789.7m Employee wages and benefits: GBP 370.5m Payments to government: GBP 4.2m (tax) Community investment: GBP 30.6m (cash, volunteering time, in-kind)
	201-2: Financial implications and other risks and opportunities due to climate change	Net Zero Deep Dive Report 2022-23 (p. 17)	For a more detailed analysis, please see our latest CDP Climate Change submission, which is publicly available on the CDP website.
	201-3: Defined benefit plan obligations and other retirement plans	Not disclosed	DLA Piper provides benefits and retirement packages to its employees based on the best market rates available. These offerings will differ according to jurisdiction.
	201-4: Financial assistance received from government	Refer to our Full Accounts on Companies House website	None

ANTI-CORRUPTION

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 205: Anti-corruption	205-1: Operations assessed for risks related to corruption	Impact Summary Report 2022-23 (p.21)	We have not undertaken detailed risk assessments on corruption at operational level as defined in the guidance to disclosure 205-1, but the firm does carry-out an enterprise level risk assessment for corruption risk. DLA Piper's risk assessment of corruption risks assists in identifying potential risks and assessing the effectiveness of controls to mitigate against risk occurrence. External risk factors taken into consideration include country risk, industry risk, third party risk and nature of transaction risk. While we regard all potential corruption risks as being of concern, significant theoretical risks identified include non-compliance with laws and regulations wherever we practice, third party exposure, working with public officials, and risks associated with high-risk countries and sectors.
	205-2: Communication and training about Anti-corruption policies and procedures	Impact Summary Report 2022-23 (p. 21, 29)	Details the firm's completion rates for Anti-corruption training completed by our people across the firm.
	205-3: Confirmed incidents of corruption and actions taken	Not disclosed	DLA Piper has established systems that enable secure and robust reporting of incidents, but we do not currently publicly disclose this information.

ANTI-COMPETITIVE BEHAVIOUR

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 206: Anti-competitive behaviour	206-1: Legal actions for Anti-competitive behaviour, Anti-trust, and monopoly practices	For this reporting period, no incidents of legal action have occurred. Impact Summary Report 2022-23 (p.21)	In this reporting period, no incidents of legal action for anti-competitive behavior, anti-trust, or monopoly practices have occurred.

TAX

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 207: Tax	207-1: Approach to tax	n/a	Our approach to managing our tax affairs is consistent with our overall high standards of governance. We structure our operations and processes to ensure regulatory compliance, and we support this with a programme of internal independent review. We meet our statutory obligations, including publishing our tax strategy and engage in open dialogue with the relevant tax authorities in all our jurisdictions. The Board approves our tax strategy, with support and guidance from our tax committee, which is a subgroup of the audit committee.
	207-2: Tax governance, control, and risk management	n/a	See above

ENERGY

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 302: Energy	302-1: Energy consumption within the organization	Impact Summary Report 2022-23 (p. 32)	
	302-3: Energy intensity	Impact Summary Report 2022-23 (p. 32)	
	302-4: Reduction of energy consumption	Impact Summary Report 2022-23 (p. 32)	

EMISSIONS			
GRI Standard	Disclosure	Location	Additional information and omissions
GRI 305: Emissions	305-1: Direct (Scope 1) GHG emissions	Impact Summary Report 2022-23 (p. 30)	
	305-2: Energy indirect (Scope 2) GHG emissions	Impact Summary Report 2022-23 (p. 30)	
	305-3: Other indirect (Scope 3) GHG emissions	Impact Summary Report 2022-23 (p. 30)	
	305-4: GHG emissions intensity	Impact Summary Report 2022-23 (p. 32)	
	305-5: Reduction of GHG emissions	Impact Summary Report 2022-23 (p. 32)	

SUPPLIER ENVIRONMENTAL ASSESSMENT			
GRI Standard	Disclosure	Location	Additional information and omissions
GRI 308: Supplier Environmental Assessment	308-1: New suppliers that were screened using environmental criteria	Net Zero Deep Dive Report 2022-23 (p. 12)	In 2023 we began onboarding a new supplier management platform. The platform is allowing us to automate procurement processes and ensure that all our policies are being followed. For example, through the platform we can now collect important data about suppliers (including sustainability data) systematically and follow up quickly on specific questions. Throughout 2023 and 2024 we'll continue to roll out this tool and use the insights it gives us to make more sustainable procurement choices.

WASTE			
GRI Standard	Disclosure	Location	Additional information and omissions
GRI 306: Waste	306-1: Waste generation and significant waste-related impacts	Impact Summary Report 2022-23 (p. 32)	
	306-2: Management of significant waste-related impacts	Impact Summary Report 2022-23 (p. 32)	
	306-3: Waste generated	Impact Summary Report 2022-23 (p. 32)	
	306-4: Waste diverted from disposal	Impact Summary Report 2022-23 (p. 32)	
	306-5: Waste directed to disposal	Impact Summary Report 2022-23 (p. 32)	

EMPLOYMENT			
GRI Standard	Disclosure	Location	Additional information and omissions
GRI 401: Employment	401-1: New employee hires and employee turnover	Impact Summary Report 2022-23 (p. 24)	
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	n/a	There are no benefits provided to full-time employees that are not also provided to part-time and temporary employees.
	401-3: Parental leave	n/a	We have not reported on our parental leave information this year due to limited availability of data. We plan to disclose information on this metric next year.

OCCUPATIONAL HEALTH AND SAFETY

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 403: Occupational Health and Safety	403-1: Occupational health and safety management system	Impact Summary Report 2022-23 (p. 29)	DLA Piper is certified against ISO 45001 (Occupational Health and Safety Management Systems) in the UK, and we plan to roll out certification to other international offices.
	403-2: Hazard identification, risk assessment, and incident investigation	Impact Summary Report 2022-23 (p. 29)	
	403-3: Occupational health services	Impact Summary Report 2022-23 (p. 29)	
	403-4: Worker participation, consultation, and communication on occupational health and safety	Impact Summary Report 2022-23 (p. 29)	
	403-5: Worker training on occupational Health and Safety	Impact Summary Report 2022-23 (p. 29)	
	403-6: Promotion of worker Health	Impact Summary Report 2022-23 (p. 28)	
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Impact Summary Report 2022-23 (p. 28)	
	403-8: Workers covered by an occupational health	Impact Summary Report 2022-23 (p. 29)	DLA Piper is certified to ISO 45001 (Occupational Health and Safety Management Systems) in the UK, and we plan to roll out certification to other international offices.
	403-9: Work-related injuries	Impact Summary Report 2022-23 (p. 29)	
	403-10: Work-related ill health	Impact Summary Report 2022-23 (p. 29)	

TRAINING AND EDUCATION

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 404: Training and Education	404-1: Average hours of training per year per employee	n/a	
	404-2: Programmes for upgrading employee skills and transition assistance programmes	n/a	
	404-3: Percentage of employees receiving regular performance and career development reviews	Impact Summary Report 2022-23 (p. 28)	

DIVERSITY AND EQUAL OPPORTUNITY

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 405: Diversity and Equal Opportunity	405-1: Diversity of governance bodies and employees	Impact Summary Report 2022-23 (p. 25)	Our ESG Metrics tables details the number of women in different roles at DLA Piper as well as the diversity of women in senior leadership roles. These have also been highlighted in the DEI section of Our People Deep Dive Report.
	405-2: Ratio of basic salary and remuneration of women to men	Not disclosed	Please see our Regional Highlights Report 2022-23 for our gender pay gap reporting for UK and Australia.

NON-DISCRIMINATION

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 406: Non-discrimination	406-1: Incidents of discrimination and corrective actions taken	Not disclosed	DLA Piper has established systems in place that enable secure and robust reporting of incidents, however we do not currently disclose this information publicly.

CHILD LABOUR

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 408: Child Labour	408-1: Operations and suppliers at significant risk for incidents of child labour	Impact Summary Report 2022-23 (p. 20) Please see DLA Piper's Modern Slavery statement here	Please see our Supplier Code of Conduct

FORCED OR COMPULSORY LABOUR

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 409: Forced or compulsory labour	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour	Impact Summary Report 2022-23 (p. 20) Please see DLA Piper's Modern Slavery statement here	Please see our Supplier Code of Conduct

LOCAL COMMUNITIES

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 413: Local Communities	413-1: Operations with local community engagement, impact assessments, and development programmes	Societal Impact Deep Dive Report 2022-23 (p. 6-13)	We want to support local economies and communities wherever we operate. With DLA Piper offices in many developing countries, we are committed to supporting local economic growth as well as access to education. One of the ways in which we do this is through the Head Start and Global Scholarships programmes which supports talented young people who face social, economic or cultural barriers to entering and succeeding in the legal profession. Further information on the firm's approach to social impact is detailed on page 13 .

SUPPLIER SOCIAL ASSESSMENT

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 414: Supplier Social Assessment	414-1: New suppliers that were screened using social criteria	Net Zero Deep Dive Report 2022-23 (p.12)	In 2023 we began onboarding a new supplier management platform. The platform is allowing us to automate procurement processes and ensure that all our policies are being followed. For example, through the platform we can now collect important data about suppliers (including sustainability data) systematically and follow up quickly on specific questions.

CUSTOMER PRIVACY

GRI Standard	Disclosure	Location	Additional information and omissions
GRI 418: Customer Privacy	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	Impact Summary Report 2022-23 (p. 19)	DLA Piper does not currently disclose this data.