

Continuing our efforts, strengthening our commitment

In 2023, our CSR commitment was reaffirmed in all respects.

We carried out a new carbon audit and are analysing the results to set ourselves a course that is both ambitious and realistic.

In terms of HR, we have implemented an original initiative by inviting all members of the firm to speak up through our Quality of Work Life (QWL) Commission. Our Quality of Work Life policy is now clearly underpinned by four priority areas: parenthood; diversity and inclusion; respect and management; and work-life balance.

At the same time, our Pro Bono initiatives are enjoying the unwavering support of the firm's members. We are still assisting some 50 charities by way of financial support or skills sponsorship.

We believe overall consistency and alignment with our values to be essential, as this drives the meaning, relevance and quality of our commitment.

In this sixth CSR Report issued by the firm, we set out our main actions, convictions and progress.

Kind regards.



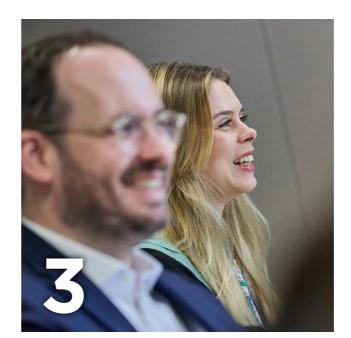
Jean-François LevraudManaging Partner

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CSR REPORT 2023

Meeting all our clients' challenges



The world is changing. ESG issues are increasingly becoming major concerns. From SMEs to major organisations, our clients are directly affected by them, and we have a duty to help them face up to the relevant risks and resulting transformations.

Beyond our own responsibility – as a law firm and employer – we are tasked with a real mission: building the necessary organisation, together developing ad hoc skills, and delivering the level of service our clients need to empower each of them to address the corporate social responsibility issues that concern them directly.

It is part of our job to adapt and to support our clients with all the changes generated by these new challenges.





Didier Martin

OUR QUESTIONS FOR DIDIER MARTIN

MERGERS & ACQUISITIONS PARTNER, CHAIRMAN OF THE SUSTAINABLE DEVELOPMENT COMMISSION COORDINATOR OF ESG PRACTICE / CSR / SUSTAINABLE DEVELOPMENT

Gide today?

Whether small and medium-sized businesses or large organisations, our clients are directly affected by environmental and social issues, the new regulations that govern them, and the risks of litigation that weigh upon them: our goal is to support them through our services in consulting, transactions and litigation to help them better manage the legal challenges related to their ESG issues. That is the purpose of our ESG/CSR/Sustainable Development In your opinion, how have the firm's clients practice. Many of the firm's teams are involved - ranging from finance to environmental law, compliance, litigation, economic law, labour law and mergers-acquisitions. Whatever their sector of activity, a business lawyer must recognise that these challenges have become business-critical.

The firm has pioneered this subject on the basis or our three key strengths:

• Our multidisciplinary structure, which since 2019 has naturally prompted us to build a cross-business organisation that enables us to benefit from ad hoc skills in a coordinated way in order to deliver the quality of service our customers expect across the full range of ESG-related legal issues.

- What does ESG practice involve in a firm like Our positioning in terms of advisory, transactions and litigation.
 - Our international network, which allows us to foster an ongoing dialogue with our correspondents working in these areas, to discuss best practices with them, and to keep each other informed of developments outside of France that could affect our clients. This sharing of expertise adds great value, since regulations and issues are often transnational in nature.

evolved in light of these issues?

There is currently a genuine, clearly expressed need that generates a rising demand for support. Legal departments are much more involved today than just one or two years ago. In particular, the Corporate Sustainability Reporting Directive (CSRD) and the draft Corporate Sustainability Due Diligence Directive (CS3D) have opened up a series of questions and a need for legal advice.

How are your clients affected?

In different ways, for example:

- In 2023 we saw an increase in greenwashing and duty of care procedures.
- Green and sustainability-linked bond issues proliferated.

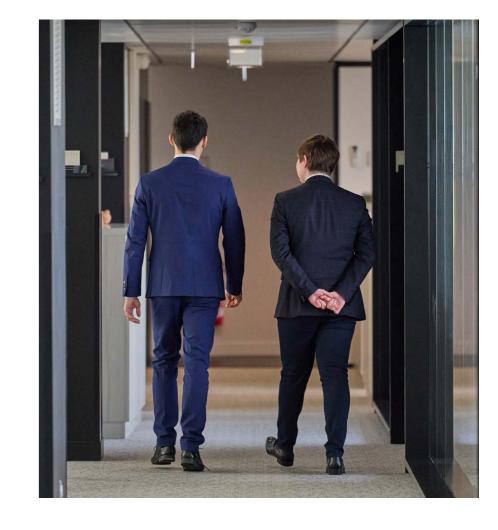
- They are required to provide more and increasingly complex non-financial information, in particular with the CSRD applying to certain listed companies as of the 2024 financial year. The directive will gradually extend to several other companies.
- Corporate governance must adapt to the new demands placed on it in terms of how it approaches these issues. Gide lends support to its clients in all these areas.

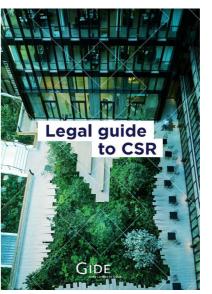
What do you think are the main trends at work today in terms of corporate and social responsibility?

Companies are required to be more demanding and ambitious in their ESG practices, while also being more relevant, sincere and transparent in their communications.

This can be a challenge, especially for medium-sized companies for whom compliance with these new regulations represents a real burden.

However, this exercise may also help them to better measure their impact and to identify and manage the risks and opportunities generated by ESG issues, without exaggerating the virtuous nature of their practices, which should ultimately be in their own interest.





LEGAL GUIDE TO CSR

Circulated in 2022, our Legal Guide to CSR has become a benchmark.

This publication sets out companies' new obligations in terms of information, communication and management, and their impact on overall strategy and governance. It represents the work of members of our ESG/CSR/Sustainable Development practice and spans a wide variety of expertise.

Reducing our footprint



We have a duty to reduce our environmental footprint every day, in every possible way.

Thanks to everyone's efforts and the Sustainable Development Commission's support, we have rolled out an extensive range of actions addressing the various aspects of this issue: the design of the building that houses our head office, its energy consumption, our waste treatment, and our procurement and mobility policies. We have also explored aspects directly linked to our profession as lawyers, such as the management of our IT and digital assets, the organisation of our events, our paper consumption, and the management of incoming and outgoing registered mail.

Today, we are pushing our efforts one step further by conducting the firm's carbon audit - because consistency is key.







Our management is very focused on the firm's CSR

issues. Every day we strive to uphold Gide's high standards and values of excellence, whether with respect to Quality of Work Life, energy efficiency or sustainable development.»

Céline Daugas Head of Work Environment

WASTE MANAGEMENT

We are continuing our active waste reduction policy.

- Reducing plastics: every new firm member and every floor is provided with a supply of recyclable glass cups. No plastic cups or bottles are allowed in meeting rooms. Crockery used in the office must also be hard.
- Recycling: we sort paper and cardboard in all of our offices, along with glass, plastic bottles and cans, batteries and coffee grounds. In 2022, we set up the sorting of bio-waste. Today, we provide our employees with four bins for four types of waste across all Gide areas (offices, coffee corners and restaurants): general waste (OIW), PET, cardboard, and bio-waste. Our service provider subcontracts bio-waste, cardboard and plastics to specialists.
- Reducing food waste: in 2023, we selected a new service provider, Arpège, on account of its CSR policy: a commitment to promoting short food circuits, basing their menus on seasonal produce, and eliminating disposable containers from our building.

Arpège, our catering partner, has a Gold EcoVadis rating (72/100 in 2023).

MATERIAL RESULTS IN 2023 : THE ENERGY EFFICIENCY PLAN **REDUCED CPCU (URBAN HEATING) CONSUMPTION BY 32%** BETWEEN 2022 AND 2023 (-19% BETWEEN 2021 AND 2022).

AN EXEMPLARY BUILDING

From the outset, we have worked to obtain BREEAM and HQE certi-Since 2022, we have worked particularly hard to further reduce our alfication for our head office (located rue de Laborde, in the 8th arrondissement of Paris), with environmental characteristics aligned with the goals set by the Grenelle Environment Project and the City of • Lowering the temperature in our offices throughout winter (19°C). Paris Climate Plan.

- It has been awarded a High Energy Performance Label, which recognises responsible energy consumption.
- It includes more than 1,000 m2 of green areas.
- Its roof vegetable garden not only enhances the building's thermal insulation, but also promotes biodiversity in the city. Aromatic herbs and salads are grown there and used by our restaurant personnel.
- A 30 m3 tank allows rainwater to be collected and facilitates its use Even minor gestures are welcome, as they inevitably deliver major rein the building's operation (irrigation and sanitation facilities).

ENERGY EFFICIENCY

ready reasonable energy consumption as part of an energy efficiency

- Reducing heating times on weekdays and weekends.
- Complying with Breeam guidelines for switching on the air-conditioning system at temperatures above 26°C.

We had less room for manoeuvre in 2023, but further targeted optimisation allowed us to reduce our overall energy consumption by another 15%. We commend the efforts of all the firm's employees!

• Neutralising 30% of lighting in the building's common areas. sults in a building with a surface area of 18,000 m2.



CSR REPORT 2023







RESPONSIBLE COMPUTING

to help reduce the environmental impact of our IT activities, we are focusing our efforts on:

- equipment (PC, monitors, etc.).
- Extending the lifespan of our IT equipment: we are moving from 3 to 5 sides of the paper. years for most equipment.
- their end-of-life phones (60% buy-back rate).
- Reducing emissions related to printer use: we have drastically reduced the firm's number of individual printers in favour of mopiers.
- Selecting highly energy-efficient data centres with several environmental certifications: Claranet (in 2023) and Equinix (in 2024). Lastly, raising the teams' awareness of digital eco-actions.

SUSTAINABLE PROCUREMENT

In order to make all our partners aware of CSR imperatives, we created a Sustainable Procurement Charter and routinely add corporate and social commitment clauses into each of our contracts.

In so doing, we seek to ensure that our service providers comply with all our requirements in terms of human rights, trade union rights, environmental standards and the various aspects of corporate and social responsibility.

EVENTS ORGANISATION

We organise many events each year at the firm, and have therefore decided to follow our Sustainable Procurement Charter by choosing service providers and caterers who place a strong emphasis on CSR: virtuous supply chains, vegetarian menus, local production, etc.

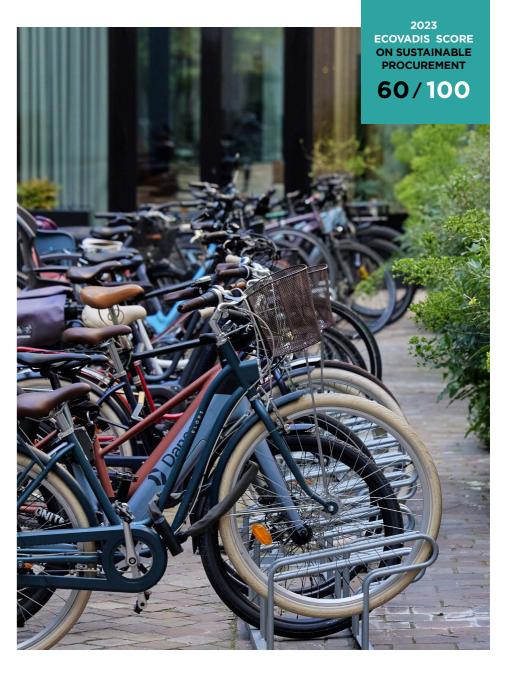
PAPER CONSUMPTION

We are noticing sweeping changes in our post-pandemic habits that Computers and paper are critical to our work. With this in mind, in order are set to last. In particular, these involve a drop in our printing volumes (-40% in 2023 compared with 2019, the benchmark year) and, more generally, in our paper purchasing and shredding volumes.

• Selecting labelled IT equipment: we have various ecolabels for our IT We are developing the electronic dispatch of registered mail and ensuring that our teams routinely print in black and white and on both

The printing centre and the mail department are also significantly • Recycling our IT equipment: we offer users the chance to buy back affected. Their respective activities are changing, with digital technology taking up an ever-greater role.

> THE FIRM'S PAPER CONSUMPTION IS SEEING A CONSISTENT REDUCTION: IT MORE THAN HALVED **BETWEEN 2019 AND 2023**



TRAVEL AND MOBILITY

The nature of our work requires frequent travel. Accordingly, the firm strictly implements a green mobility policy that includes the following rules, in particular:

- Green taxis are ordered as a priority and accounted for 83% of trips made in 2023 (vs 76% in 2022).
- There are no company cars at the firm, and there never will be.
- 10 electric charging stations are now installed in our building's car park.
- Train travel is preferred over air or road travel. Video-conferencing tools are developed.
- We have renewed our partnership with Air France and we highlight the fact that they use SAF (Sustainable Aviation Fuel).



Ensuring the well-being of all, each and every day



We take it upon ourselves to make human resources a priority for the benefit of the firm's 800 lawyers and employees in France and around the world. There can be no credible CSR commitment without a social component, meaning genuine consideration for each and every person.

Through our Quality of Work Life Commission, which informs and enhances the HR function, and for all members of the firm, we are committed to ensuring the day-to-day diversity and inclusion of our talent, their international dimension and the way in which they are integrated into Gide.





Fête de la Musique, summer recital by the firm's choir

Quality of work life

A SURVEY TO KICK THINGS OFF

At the end of 2021, in order to take stock of Quality of Work Life (QWL) issues at the firm, we decided to launch our first consultation with lawyers and employees across all our offices. An external company was tasked with providing the survey results, which were very positive overall: nearly 90% participation and 86% satisfaction reported. The answers allowed us to establish the course ahead and make even more inroads in the area of Quality of Work Life.

AN ORIGINAL, GIDE-SPECIFIC APPROACH

In 2022 a mixed working group was established, which became our "QWL Commission" dedicated to Qualify of Work Life issues. Made up of lawyers and employees, the Commission's purpose is to consider what actions and commitments could benefit the firm. It is a fine initiative to give everyone a say so that we can make a practical difference in issues that concern all of us. The Commission's work and findings are presented to the Management Committee, which approves a roadmap to be implemented.

InspiringWomen@Gide: lunches organised among the women partners, counsels and associates of our internal network. Inspired by these moments of female cohesion, mixed-gender lunches are also organised among partners and associates.

A choir and music band regularly get together in our offices.

To promote integration and ensure the highest possible quality of working relationships, we are also increasing the number of opportunities for sharing and interaction: inhouse public speaking contest, participation in sports events, talks gathering prestigious guests, festive occasions, meetings with charities, and more.

This fine collective momentum of turning an attentive ear to all firm members has considerably enhanced our HR policy »

Amélie Pironneau

Director of Human Resources



A SPECIFIC AND ACHIEVABLE GOAL

This overall governance of Quality of Work Life, centred on various themes (parenthood / diversity & inclusion / respect & management / work-life balance) has enabled us to identify our priorities: training our employees in team management, and working on career management, parenthood and quality of work life.

The working method is simple and iterative:

- Listing the measures already established at Gide;
- Suggesting new actions via an action plan including priorities and costing;
- Tracking indicators.

More specifically, it includes the following actions:

- Respect for and management of people: adopting a Quality of Work Life charter in 2023 to set out and uphold the firm's shared values and principles.
- **Equality, diversion and inclusion** in the choice of talent, from the hiring process and throughout all stages of career management.
- **Parenthood:** equal treatment for parents and protection when taking leave, prorating of working hours, parenthood guide, etc.
- Work-life balance: raising awareness among senior managers; duty to train and encourage the learning of new skills, rules and recommendations for remote working, guaranteed parental and sick leave, etc.

 Further measures will be implemented in H2 2024.

COMPLIANCE OFFICERS WHO MAKE A DIFFERENCE

We have appointed two Compliance Officers to the firm to ensure dysfunctional behaviour is addressed. Nadège Nguyen and Alexandra Munoz, both partners, are responsible for identifying and analysing any inappropriate behaviour, and making any necessary recommendations. Compliance Officers are appointed for three-year terms. They cannot be removed from their position, and they are allocated a budget and powers to guarantee their full independence within the firm. All firm members also enjoy access to support from external professionals – specialist clinical psychologists – via a confidential and anonymous hotline.

Survey for overall monitoring, mixed working group to ensure goals are achieved,

Compliance Officers to manage the most complex situations: this is how we have built overall governance of Quality of Work Life issues.





SUSTAINABLE GALS









2 QUESTIONS FOR AMÉLIE PIRONNEAU

DIRECTOR OF HUMAN RESOURCES

What do you think of the QWL Commission's work?

Gide has made an original, virtuous decision to gather all populations as a practical symbol of the firm's diversity. The recommendations made by this working group inform and enhance HR initiatives and reflect the commitment of each and all for the benefit of the firm as a whole.

What are your priorities for this QWL Commission?

Its first initiative was to reaffirm the core values shared by the firm and to formalise them in the Quality of Work Life charter adopted in early 2023.

Our work environments are highly demanding, intense and competitive, but this cannot be to the detriment of the health, safety and well-being of each and every one of us.

As such, our priorities over the coming years will be to:

- Attract and help to develop our talent
- Ensure diversity and inclusion with respect to our talent
- Strengthen our parenting support policy to further our efforts in terms of equality.

Diversity, Equality, Training

PROMOTING DIVERSITY

We are fully aware of the need to attract the best talent, which is why diversity is a priority for us. To this end, we are stepping up initiatives to ensure greater gender diversity within our teams.

They include:

- Promoting educational innovation and equal opportunities through the award of Sciences Po Excellence Grants (to two students, representing €6,000 per year for two years).
- Organising "Inspiring Lunches": get-togethers among peers, gathering lawyers from different teams and with different levels of seniority (8 associates and 2 partners)
- Participating in the "DuoDay" initiative: discovery day in pairs (interns and mentors) dedicated to people with disabilities To recap: the firm has been a signatory of the Diversity Charter since 2018, reflecting its commitment to fighting all forms of discrimination and to honouring its commitments to diversity: gender parity, recruitment of varied and international profiles, etc. 35 nationalities are currently represented at Gide.

RESPECTING GENDER PARITY

To combat pay inequality, the law requires all companies with at least 50 employees to calculate their gender equality index as a score out of 100. The resulting scores reflect the firm's commitment to effective parity. We achieved a score of 98/100 for our employees in 2023 (100 corresponds to perfect equality).

PROMOTING TRAINING

Continuous training is essential to develop the employability of each individual and the skills of all. In 2023, 71% of our lawyers in Paris and 56% of our employees had taken at least one training course.

Looking ahead, we aim to further strengthen our actions with the soft skills training programme to be launched for the firm's lawyers and managers.



Welcoming our interns, July 2023



Appointment of 25 Counsels and 1 Of Counsel in our offices in Brussels, Casablanca, New York, Paris and Warsaw



PRO BONO AND CORPORATE CITIZENSHIP



Our firm is highly committed to its role as a good corporate citizen, in particular its duty as a defender of fundamental freedoms, such as human and social rights.

Through the Gide Pro Bono endowment fund created in 2022, each year we choose charities, causes and projects that are close to our hearts and align with one of our three core themes:

- > access to education;
- > access to law and justice;
- support for those most in need.

In so doing, we devote money, human resources and time to supporting them in a very practical way with their best interests in mind. Our various initiatives allow us to promote the firm's humanist values while strengthening internal cohesion and synergies.

Over and above our own contribution, we strive to choose projects conducive to the long-term involvement of the firm's members, as exemplified by the exceptional commitment our Warsaw office members demonstrated to Ukraine.



GIDE



Pop-up bookstore organised in partnership with the charity Lire pour en Sortir

The firm's commitment: practical measures

The Gide Pro Bono endowment fund is administered by 14 lawyers who sit on the Pro Bono Commission. It comprises two components:

FINANCIAL SPONSORSHIP COMPONENT

Thanks to an annual contribution from all the firm's partners, we are able to fund projects and contribute to the resources of selected charities. This financial support is allocated to organisations working to promote access to law and justice, access to education, and support for those most in need.

A SKILLS SPONSORSHIP COMPONENT

By making extended legal skills available free of charge to causes identified by members of the firm and approved by the Pro Bono Commission. Note: each employee may devote 20 hours a year to Pro Bono work, and this figure can be extended to 40 hours for lawyers.



15 charities financed in 2023

- AADH
- Apprentis d'Auteuil
- Article 1
- ATD Quart Monde
- Droits d'Urgence
- Ecole Nationale des Beaux-Arts
- Happy Cultors
- InitiaDROIT
- JRS
- Lire pour en Sortir
- Paris Tout P'tits
- Plan International France
- Proxité
- Singa
- Sport dans la Ville

FINANCIAL SPONSORHIP:

IN DONATIONS MADE BY GIDE PRO BONO IN 2023 IN SUPPORT OF

CHARITIES

SKILLS SPONSORSHIP:

HOURS DEDICATED TO SKILLS SPONSORSHIP IN 2023

IN BILLABLE TIME IN SUPPORT OF

CHARITIES

REPRESENTING A TOTAL COMMITMENT OF:

IN 2023.

4 CORPORATE CITIZENSHIP INITIATIVES

Rallying for Ukraine

The firm has made an exceptional commitment to Ukraine since February 2022, particularly within its Warsaw office – ongoing legal and in-kind support for Ukrainian refugees, in various forms:

- Free legal assistance provided by the firm's lawyers and coordinated by the Warsaw bar:
- Taskforce Ukraine: analysis of Polish sanctions against Russian entities cooperating with Russia;
- Assistance in transporting people and goods to emergency points;
- Welcoming people from Ukraine: many members of our teams have welcomed Ukrainian citizens into their homes in Warsaw, providing them with temporary accommodation and helping them to find work and a permanent residence;
- Financial and material assistance: setting up an in-house fund-raising and donation campaign for Humanosh, the Sława and Izek Wołosiański Foundation.

Since then, two major initiatives were carried out in 2023:

Cooperation with United Business for Ukraine as from June 2023

In June 2023, Gide Warsaw became a member of the United Nations Global Compact Network Poland, the world's largest corporate sustainability initiative, with which we are cooperating as part of the United Business for Ukraine programme.

As partners of this programme, the Gide Warsaw lawyers provide Pro Bono legal support to the entities (including NGOs) involved in lending humanitarian assistance to the victims of the Russian aggression against Ukraine. Gide Warsaw received a UNGC award in recognition of its commitment to helping Ukrainian citizens.



Since May 2023, Gide Warsaw has been supporting the "Ukrainian House" Foundation, the largest foundation for Ukrainians in Poland:

Our lawyers are actively involved in the legal protection of Ukrainian citizens and residents in Poland. Their aim is to take action against violations of labour market rules for Ukrainians, and to promote access to justice (by providing information on litigation rules, for example). To this end, several information and education campaigns have been carried out, such as training for Foundation staff and free legal consultations at the Ukrainian refugee support centre and hotline.

In 2022, the firm also set up a donations-matching mechanism to provide exceptional financial support to Ukrainians.

Accordingly, members of the firm donated nearly €150,000 to three selected charities: Alliance Urgences, the French Red Cross and UNHCR.



4 QUESTIONS FOR PAWEL GRZEŚKOWIAK

PARTNER | GIDE WARSAW

Can you explain how this vast humanitarian operation in Ukraine has been organised since 2022?

From the first day of Russia's invasion of Ukraine, we have been actively involved in helping refugees. During the first weeks of the war, we organised transport for refugees, helped them find accommodation and prepared packages with the most essential items and medication. We also provided ongoing legal support at the border and at designated points in Warsaw. From the outset, our commitment transcended working hours, with many of us helping out in our spare time and welcoming refugees into our homes. Since then, Gide has continued to support Ukraine, but the nature of that support has changed: today we focus on providing legal assistance to refugees in Poland and on documenting war crimes committed in Ukraine.

What problems did you have to solve and how did they affect your area of expertise?

Refugees are a very vulnerable group open to abuse. Our work is therefore focused on providing legal support in various areas of law to foundations and NGOs assisting victims of the Russian aggression against Ukraine, facilitating and improving their day-to-day work, as well as to refugees directly. In particular, we have provided advice on employment law, personal data protection and company law. As lawyers, we feel jointly responsible for the legal security of Ukrainian citizens, and we are trying to take all necessary measures to ensure their legal rights are upheld in Poland. Recently, we also helped to document the crimes committed by the Russians by recording and digitising the data of persons killed for their families and the International Criminal Court.

«

As part of our ongoing service to the "Ukraiński Dom" (The House of Ukraine), we have provided 106 free legal consultations. Nearly 85% of the people who came to us were women refugees from Ukraine. »

What triggered and motivated your commitment in 2022?

The war in Ukraine has forced millions of people to leave their homes and seek refuge in the EU and neighbouring countries. Today, more than 4.2 million people from Ukraine benefit from the temporary protection mechanism in the European Union, over a million of whom have been welcomed by Poland.

From the very first days of the war, this determination to help was a heartfelt need. The members of the firm were fantastic – there was an instant, spontaneous outpouring of solidarity with the Ukrainians: dozens of trips were made to the border to place the refugees in reception centres or private homes. We even managed to pick up around 20 students from Côte d'Ivoire living in Kiev and to accompany them safely to the accommodation centres. We had not seen humanitarian action on such a scale since the 1980s.

What do you consider urgent actions to be taken for Ukraine in the future?

Over time, the nature of the assistance we provide has changed: the government and NGOs provide assistance at the borders, as well as in-kind support and accommodation for refugees, so we no longer provide support on such an occasional basis.

However, other everyday needs of refugees in Poland have emerged, linked in particular to labour shortages in the job market. Ukrainians need greater legal protection and the regulation of their employment and remuneration. In response to these difficulties, the firm's lawyers are on call to offer individual support in employment law cases.

In the coming years, one of the priorities will be to help rebuild Ukraine. Western countries, including Poland, can play a key role in this process. That is why we will also be working to help Polish and international companies get involved in projects in Ukraine.



2023 Highlights

ESG PRACTICE

Advising on application of the CSRD

ENVIRONMENT

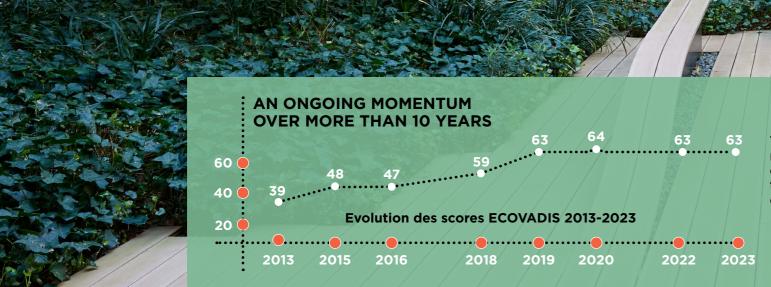
Continuing our energy efficiency plan, our sustainable procurement policy and our "responsible computing" plan Conducting our 2022 carbon audit

HR ASPECTS

Creation of the QWL Commission
Adoption of the QWL Charter
New actions promoting
diversity, equality and training

CORPORATE CITIZENSHIP INITIATIVES

In 2023: nearly €1.2m in support via our skills sponsorship and financial sponsorship actions More than 50 charities supported



The ECOVADIS results demonstrate our ongoing efforts to further our approach.

CSR REPORT 2023



OVERALL ECOVADIS SCORE

IS RANKED
IN THE TOP 25% OF
MOST SUSTAINABLE
COMPANIES
ACCORDING TO
ECOVADIS

gide.com









