

INTRODUCTION

Gide: key information Executive Summary

1 ENVIRONMENT

) HR ASPECTS

3 CORPORATE CITIZENSHIP

OUR ESG PRACTICES

EDITORIAL

Our social responsibility is incumbent on each of us



Our professional practice requires us to observe, incorporate and even anticipate the environmental and societal issues that are transforming the world in which we live. Our focus on these issues over the last several years is even more necessary today, as they are subject to increasingly stringent laws andregulations.

We owe it to our clients, but also to ourselves, to factor CSR considerations into our governance and daily routines as a matter of urgency.

At Gide, this ambition is what drives the cross-disciplinary working groups gathering the firm's employees and lawyers, who work together to consolidate our commitments and improve our practices through three main objectives: strengthening our Quality of Work Life, reducing our carbon footprint, and helping to build a fairer society. Across all these issues, our commitments are exemplified by practical, measurable actions that are regularly assessed. We continued and even amplified their implementation in 2024, demonstrating our conviction that CSR is a driver of sustainable performance. We are pleased to share them with you through this new CSR report.



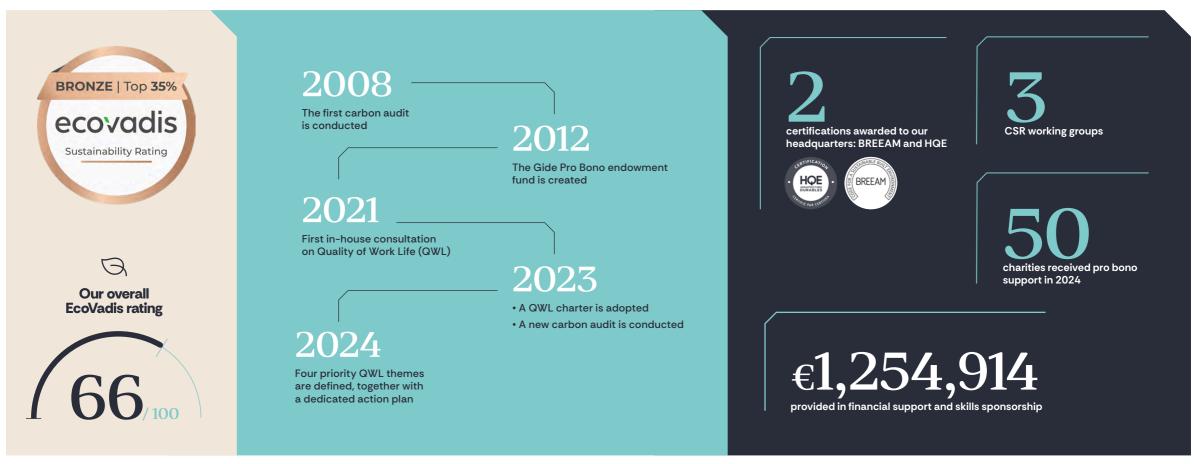
JEAN-FRANÇOIS LEVRAUD Managing Partner

Gide: key information

We are a French firm with an international dimension, at the forefront of all areas of business law, litigation, transactions and regulation.



CSR at Gide



CSR REPORT 2024

Reducing our carbon footprint

As a responsible economic player, we believe it is our duty to contribute, at our level, to the fight against climate change by striving to reduce our CO² emissions. This conviction prompted us to establish a working group dedicated to this goal.

This group made it possible to launch the first practical actions to raise awareness and reduce our energy consumption, prior to having a comprehensive carbon audit conducted in 2023.

Thanks to this approach, we have devised a precise, multifaceted programme to reduce our carbon footprint, fully in line with our business and practices. This year, we will carry out a new carbon audit to monitor our CO² emissions.



SPOTLIGHT



"This cultural change under way at Gide will bear fruit in the long term."

NICOLAS PLANCHOT
Partner

What prompted you to conduct a carbon audit?

Nicolas Planchot: We were already taking energy-saving measures, helped along by our offices' location in an HQE building, but we didn't have a clear idea about the carbon footprint a firm like ours would generate. And yet, that knowledge is essential to effectively direct our efforts. Over and above our conviction, our reputation was also at stake, and clients wanted to know about our CSR policy.

What were the main takeaways and how did the audit guide your actions?

Nicolas Planchot: First, we were glad to see that our carbon audit wasn't too bad! That means we're going in the right direction, but our scope for action is also limited. Moreover, the efforts required are not necessarily where we believed them to be. We thought travel would contribute a great deal, but it only accounts for 5.4% of our emissions. The purchase of services is by far the largest contributor, which has prompted us to continue working to improve our suppliers' efforts in this regard. The three following contributors are aligned with our business and are subject to specific measures, wherever possible.

What is the impact of your sustainable development approach at Gide and what are your ambitions for the future?

Nicolas Planchot: Over time, the issue of our environmental footprint has become a priority concern. Today, it even informs our decisions, for example when a team seminar venue is chosen for its accessibility by train or when the entire firm works together to go paperless. I believe this cultural change under way at Gide — which is more spontaneous among younger generations and a work in progress for others — will bear fruit in the long term.

GIDE'S CARBON INTENSITY IN 2022



ACTIONS

Several measures to reduce our environmental footprint were launched in 2022 and strengthened since then. In 2024, our priorities encompassed the four most CO²-intensive areas of our business, as determined by our carbon audit.









Energy efficiency: a well-established practice

Our headquarters are located in an exemplary building. With BREEAM and HQE (High Environmental Quality) certification, it boasts a High Energy Performance label and allows us to apply tried and tested energy efficiency measures.

Since 2022, for example, we have adopted new energy–saving habits: office sharing and measures to control lighting, heating (limited to 19°C), and air conditioning (which is only triggered from 26°C).

1,000 m² of green areas are spread throughout the entire site. A vegetable garden of 180 m² on the roof terrace, which includes 50 m² dedicated to biodiversity, is irrigated with harvested rainwater.

Lastly, in 2024, our stringent requirements prompted us to choose eco-designed furniture and to manage used materials as per circular economy principles.

SUSTAINABLE PROCUREMENT

Purchase of services: stricter requirements

As purchases are the main contributor to our carbon footprint, we have further strengthened our supplier selection requirements. Since 2022, we have required our service providers and suppliers to sign our sustainable procurement charter — which guarantees their compliance with our requirements in terms of human rights, trade union rights, environmental and CSR standards. In addition, in 2024 we reduced our number of suppliers and refined our selection criteria in favour of those who have conducted a carbon audit and/or who can demonstrate that they have taken real actions in this regard.



An innovative project on our rooftop terrace Our rooftop terrace welcomes the green initiatives led by our partner Topager. For example, a system was installed there in 2024 to collect micro plastics as test samples for a study conducted by the École Nationale des Ponts & Chaussées.

180 including 50m² dedicated to biodiversity, cultivated on our rooftop terrace

87% of road travel carried out in green taxis in 2024

ACTIONS







More than

90%

of the energy used by the Equinix data centre chosen by Gide in 2024 is sourced from renewable electricity.



Our EcoVadis rating for the environment



DIGITAL

Digital technology: reducing energy expenditure

Our profession relies heavily on the use of IT and data storage. As such, over the last three years, we have been doing everything we can to continuously reduce the contribution of digital technology to our carbon footprint.

Our measures prioritise: equipment, with the extension (from 3 to 5 years) of the service life of equipment, and, since 2024, the use of refurbished and labelled products; everyday practices, through awareness-raising campaigns on digital cleaning and reducing the number of emails; and lastly, choosing more sustainable solutions and data centres.

In 2024, we reduced the number of servers by 16%. Moreover, we migrated to Microsoft 365, a more eco-friendly cloud environment (reducing CO₂ emissions by up to 90% and energy use by up to 85% compared to on-site servers), and we selected Equinix, a more sustainable data centre (in addition to Claranet, which we chose in 2023).

SERVICES

Catering: gradually changing habits

To ensure our teams enjoy quality meals that are also more sustainable, we have chosen Arpège, a catering company with an EcoVadis Gold Medal that promotes short food circuits and seasonal produce.

We are also gradually changing habits: we discontinued the use of plastic containers in 2022, and that of individually packed snacks in meeting rooms in 2024. This year, we have also increased the vegetarian options available in our restaurant and at in-house events or cocktail receptions hosted for our clients.

Lastly, we use the services of Biscornu, an inclusive catering company, for our events.



Embracing more sustainable mobility While our profession requires frequent travel to be as close as possible to our clients, both in France and internationally, we have nevertheless implemented several key measures to reduce our environmental impact: no company cars, prioritising train travel, developing video-conferencing tools, installing bicycle parking facilities, and providing 10 electric charging stations for personal cars. In 2024, 87% of taxi rides were carried out by green taxis. Our travel policy provides that all journeys of less than 3 hours are made by train.

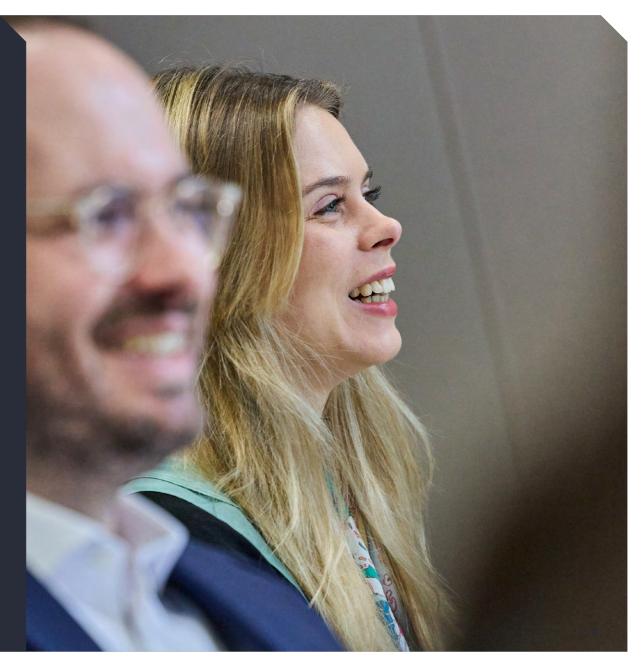
CSR REPORT 2024

P. 8

Enhancing our quality of work life

Providing a fulfilling work environment for all, lawyers and employees combined: while this objective has long guided our human resources management, it has taken on a greater dimension in the last few years.

Our Quality of Work Life (QWL) roadmap was launched in 2021, after consulting with the entire firm. The following year, an internal commission made up of 13 of the firm's lawyers and employees identified our four priority areas. In 2023, they drew up our Quality of Work Life charter. 2024 was dedicated to developing and adopting key measures and recommendations in each of these areas.



SPOTLIGHT



MARIE PASTIER-MOLLET
Partner and member
of the QWL Commission



JUSTINE CONVAIN
Head of communication and
member of the QWL Commission

Why did you set up a QWL commission and what is its role?

Marie Pastier-Mollet: We had already addressed QWL issues before creating the commission, but having a dedicated body enabled us to adopt a more structured approach and to drive the firm's commitment in this regard. This method of collaborating within a working group is deeply rooted in Gide culture. For this commission in particular, it was essential that we involve the entire firm - lawyers and employees from the various departments. The commission serves as a think tank and also proposes actions that are then submitted to the Management Committee. When they are adopted, the measures are implemented in conjunction with other departments, in particular Human Resources (the head of which is a member of the commission).

What was your focus in 2024?

Marie Pastier-Mollet: Our QWL charter already recaps our shared values, which underpin our company culture, and sets out our four key themes. As such, for several months we were able to work in sub-groups on detailed proposals. We started by analysing what we were already doing and what we had to strengthen or create.

We conducted internal interviews, on parenthood for example. Lastly, we considered our clients' proposals. Once we had listed all the ideas, we sorted, ranked and quantified them, in order to present a comprehensive project to the Management Committee.

Justine Convain: When these measures had been adopted, internal communication was key to fostering ownership. Some provisions already existed but were unknown, whereas others were new, such as extending maternity leave by two weeks or recognising the status of caregiver. In 2024, special attention was given to training, with a focus on management and women's leadership.

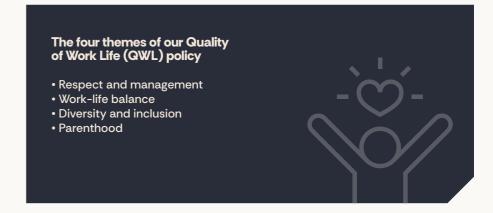
What are the key takeaways of this approach?

Justine Convain: I think we have successfully addressed universal, essential topics relevant to any organisation, including in a demanding environment like ours. Quality of Work Life is a subject of common interest that strengthens a sense of belonging.

Marie Pastier-Mollet: Consolidating our QWL approach brought all levels of the firm together. Our work strengthened our convictions and our ability to work together on important topics for a benevolent workplace.

"It was essential that we involve the entire firm – lawyers and employees from the various departments – to reassert our shared values."

MARIE PASTIER-MOLLET



ACTIONS

All the measures proposed and adopted in 2024 are covered by the four key themes of our QWL charter, in line with our social policy. Their implementation commenced in 2024 and continues in 2025. The commission remains available to carry this work forward.



Our EcoVadis rating for social and human rights



RESPECT AND MANAGEMENT

With this theme, Gide undertakes to implement actions to promote a respectful, peaceful and fulfilling work environment for all, which is also conducive to preventing risky behaviour.

The Management Committee appointed two compliance officers in 2023, who are tasked with addressing any dysfunctional behaviour, and an anonymous helpline has been provided.

The measures adopted in 2024 have a special focus on training:

- Training on the management of partners, all new partners, directors, counsels, and employee managers.
- Training on women in leadership.
- Training, at the request of departments, on raising awareness of and preventing psychosocial risks.
- A panel of coaches to provide individual coaching sessions.
- Team coaching sessions.

weeks of additional maternity leave compared to legal requirements

WORK-LIFE BALANCE

This topic is especially important in the demanding work environment of a law firm.

The measures adopted in 2024 focus specifically on wellness, family-related leave, and remote working:

- A health room was created with an anonymous booking system to provide a comfortable, calm and safe environment for anyone who needs a suitable place for healthcare needs or for mothers returning from maternity leave.
- The status of family caregiver was recognised and 7 days of additional leave per year was granted to employees in such a situation.
- The number of sick child leave days for employees was increased (i.e., 3 days per year or 5 days if the child in question is less than one year old or if the parent is responsible for at least three children under 16 years of age).
- Customisable remote working arrangements for employees, with the option once a year to accumulate their remote working days over a continuous week and, for single-parent families, to move one day of remote working per week to the day on which they are responsible for childcare.
- Remote working arrangements for lawyers, in particular from the 6th month of pregnancy, on return from paternity or maternity leave, and to accommodate Assisted Reproductive Technology (PMA) or adoption processes.

"With the QWL Commission, we have successfully addressed universal, essential topics relevant to any organisation, including in a demanding environment like ours."

JUSTINE CONVAIN

SUSTAINABLE DEVELOPMENT GOALS





ACTIONS









"By underpinning our QWL approach with collective, cross-disciplinary principles, we were able to further enhance our human resources policy."

LÆTITIA LEMERCIER

Partner, member of the Management Committee responsible for HR issues

DIVERSITY AND INCLUSION

This commitment reasserts our determination to uphold openness, fairness and the fight against all forms of discrimination.

This theme encompasses three key areas that were subject to new measures in 2024:

- Equality: special attention continues to be paid to gender equality, whether in-house or in the firm's various representations (pitches, events, training, etc.).
- Disability: the firm signed a partnership with the charity Droit comme un H dedicated to helping people with disabilities enter the legal profession.
 We have also participated in the DuoDay initiative for two years.
- Diversity: our firm is now a member of the "General counsel diversity and inclusion initiative" and has signed the Paris Bar's LGBT+ Inclusion Charter. During the hiring process, we seek out excellent candidates from schools and universities outside of the firm's usual frame of reference.

PARENTHOOD

This theme demonstrates our commitment to supporting young and future parents.

Several new key measures were implemented in 2024:

- Maternity leave was extended by 2 weeks for lawyers and employees.
- Salaries are paid out in full throughout paternity leave for employees (after completing six months of employment with the firm).
- Payment of a birth grant of €1,000 per child for young mothers or fathers at the firm.



Helping to build a fairer society

Ever since it was created in 2012, our Gide Pro Bono endowment fund embodies our commitment to corporate citizenship.

It allows us to support and champion projects or charities working to promote access to education, law and justice, or which assist those in need. These causes resonate deeply with our values as citizens and lawyers, and enjoy our support in the form of financial and/or skills sponsorship, often as part of long-term collaborations.

Our Pro Bono Commission, which is made up of 15 of the firm's lawyers, selects and coordinates the projects rallying all the firm's teams to make a significant impact.



SPOTLIGHT



AXELLE TOULEMONDE
Partner and member
of the Pro Bono Commission



ALEXANDRE GAUTHIER
Partner, responsible for
the Notre-Dame de Paris
pro bono project

"There is a clear correlation between the principles upheld in these projects and the foundations of the legal profession."

AXELLE TOULEMONDE

How is our sponsorship programme organised and what is the Pro Bono Commission's role?

Axelle Toulemonde: There are two components, which sometimes overlap: financial support provided to charities, and our skills sponsorship initiatives, which take the form of legal or other assistance. In the first instance, the commission selects the charities to support. Finding the right balance is important to support the greatest number of charities in a targeted way, so that the financial support provided is truly useful. In the context of skills sponsorship, the commission monitors and coordinates the initiatives, as the aim is to best meet the needs of charities. The volunteer lawyers manage these projects in the same way they handle all other matters on behalf of our clients.

Alexandre Gauthier: Our pro bono projects are staffed in the same way as any other case — with an ad hoc team set up for the occasion — and they receive the same attention as any other case. For my part, together with ten other partners and their teams, I have been assisting the Fondation du Patrimoine with the project to restore Notre-Dame de Paris since 2019. I remain in close contact with the foundation, on a nearly daily basis.

What are the challenges and the purpose of this commitment within the firm?

Axelle Toulemonde: First and foremost, I believe there is a clear correlation between the principles upheld in these projects and the foundations of the legal profession. Moreover, we always receive a great number of positive responses to these calls for projects. This is good for team building and creates a sense of purpose. There is also the question of learning: by introducing new topics and prompting work outside of one's comfort zone, these projects allow most people to grow. Lastly, the initiative is beneficial from a recruitment perspective, as it rallies young employees and draws keen interest from candidates eager to join the firm.

Alexandre Gauthier: Working on a project like the restoration of Notre-Dame is undoubtedly rewarding and unifying; you are doing your part for a good cause. But it's also fascinating from a legal perspective: we assisted the foundation in record time with issues that required advanced expertise and innovation. This project was a kind of mini-laboratory revealing our finest abilities at Gide!

50

charities supported through financial and skills sponsorship in 2024

€300,000

in donations made by Gide Pro Bono in 2024



Winner of the 2024 internal call for projects

This year once again, all members of the firm were able to nominate the charity projects that mattered most to them. The entire firm then had the opportunity to vote for the cause that would receive financial support as part of the Gide Pro Bono internal call for projects. The charity Imagine for Margo won the most votes and thus received a financial grant of €10,000 a year for two years, to purchase Christmas gifts for children hospitalised with cancer.

ACTIONS

Depending on their requirements, some charities are supported on an ad hoc basis, while others are supported in the long term. Every year, we try to open ourselves to new projects and organisations that deal with issues that echo our values and current events. They all contribute to the three areas we wish to support: access to education, law and justice, and assistance to those in need.

SKILLS SPONSORSHIP

The restoration of Notre-Dame de Paris with the Fondation du Patrimoine: a long-term collaboration

Since 2019, a dozen partners and their teams have devoted more than 1,000 hours to supporting the *Fondation du Patrimoine* (France's heritage foundation) with the restoration of Notre-Dame de Paris.

Our work began on the day of the fire, focusing first on the issue of donations as a matter of urgency: it was important to secure and earmark the massive inflow of donations, and then to stop fraudulent donation drives.

Following that, we helped the Fondation du Patrimoine to create a dedicated public institution, for which a new law was enacted in December 2019.

Since then, our support has focused on monitoring the restoration work and actions they required, such as requests to reorganise the areas surrounding the cathedral.

"When we heard what was happening on 15 April 2019, we climbed on the firm's roof and saw the scope of the fire. A few hours later, the Fondation du Patrimoine called us to ask for assistance with the donations that were pouring in."

ALEXANDRE GAUTHIER









€953,414
financial equivalent of the skills sponsorship

financial equivalent of the skills sponsorship provided by our lawyers in 2024



ACTIONS









FINANCIAL SPONSORSHIP

Our support for women victims of violence

This year, the Pro Bono Commission decided to provide financial support to two projects helping women who have suffered violence.

The first project is Elles déménagent, an initiative that provides logistical and material support to women and children fleeing domestic violence. This project was started by the *Fondation des femmes* (Women's foundation).

The second project is the Maison des Femmes at Antoine-Béclère Hospital, opened in March 2025. The space includes an obstetrics and gynaecology unit specialised in providing holistic care to women who are victims of all types of violence. These women receive multi-disciplinary, customised support in conjunction with various departments of the hospital, the team of Maison des Femmes, and a network of non-hospital partners, such as lawyers. The Maison des Femmes at Antoine-Béclère Hospital also welcomes and cares for the children of women victims of violence within the Children in Danger paediatric unit.

"When the Maison des Femmes of the Béclère hospital was opened, it was a very rewarding experience to understand the motivation behind this space, to talk with the teams involved in the project, and to see what we helped creating."

AXELLE TOULEMONDE

List of charities supported financially in 2024

































Droit comme un H! A new charity supported in 2024

Building on our commitment to inclusion, we decided to partner with this charity, which helps young people with disabilities to access the legal profession.

Our ESG practices

Alongside our social responsibility, as a law firm and employer, we offer our clients legal support for all their ESG, CSR and sustainable development issues.

This practice involves various teams within the firm: finance, environmental law, compliance, litigation, economic law, labour law, and mergers & acquisitions.

Three strengths have allowed us to lead the way in this field and to continue to build on our skills this year:

- Our cross-disciplinary structure, which ensures quality of service across all ESG-related legal challenges.
- Our recognised positioning in the area of transactions, litigation and regulation.

 Our international network, which allows us to share best practices, knowledge and know-how regarding regulations and issues that very often cross national borders.

In 2024, much of our work concerned the new regulations and their applications, especially CSRD. Despite a certain decline in the prominence of diversity and inclusion issues, and ongoing discussions to simplify and reduce the scope of European regulations, ESG issues remain a foremost consideration for our clients' legal departments.



"Our role is to support our clients to the best of our ability in matters of consultation, transactions and litigation to help them manage the legal challenges associated with these ESG issues."

DIDIER MARTIN

Partner and coordinator of the ESG/CSR/Sustainable development practice



2nd edition **Legal guide to CSR**

This new edition of our legal guide to CSR, published in 2024, includes topic-based analyses, recommended best practices, and links to the various texts, reports and other relevant documents on the subject, in order to provide businesses with an essential tool to understand and implement ESG principles.

GIDE LOYRETTE NOUEL