

2025
CSR REPORT

ACT WITH IMPACT



GIDE

INTRODUCTION

Gide in short

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03 SPONSORSHIP

04 ESG CHALLENGES

Sustained momentum and ever-committed teams

Since conducting our first carbon audit in 2008, our social and environmental convictions have only strengthened. Against a background of steadily increasing stakeholder expectations and ever-changing regulations, these challenges are becoming all the more pressing in our legal profession.

Gide approaches CSR as a long-term commitment expressed both through the expertise provided to our clients and in the firm's day-to-day operations.

The commitment of all – employees and lawyers alike – centres on three priorities: enhancing our quality of work life, reducing our environmental impact, and helping to build a fairer society. This approach is underpinned by practical actions and measurable indicators to track the progress made over time.

In keeping with the above, the support we offer our clients allows them to successfully navigate the regulatory and societal developments related to ESG challenges.

In 2026 as in 2025, this momentum will continue to be buoyant, building on the same spirit of continuity and collective responsibility. This report sets out the main achievements and progress made over the last year.



**JEAN-FRANÇOIS
LEVRAUD**
Managing Partner

Gide in short

For more than a century, Gide has been supporting its clients in France and abroad across all areas of business law, and in litigation, transactions and regulation. Driven by a shared, unique vision that combines collective strength, a pioneering spirit and agility, our lawyers drawn from 35 different nationalities are recognised as among the most respected specialists in each of the various sectors of national and international business law. They also share the same cross-disciplinary concerns in respect of our corporate and social responsibility, which help make our practices more sustainable.

1920

the firm's founding year

10

offices worldwide

+120

partners

500

lawyers

300

employees

Our CSR strategy

MAKING REAL EFFORTS TO ADVANCE QUALITY OF WORK LIFE

- ▼ Turning diversity into a collective strength
- ▼ Supporting parenthood
- ▼ Building soft skills
- ▼ Taking practical action to improve wellness

99/100

(professional gender
equality index)

CONTROLLING OUR ENVIRONMENTAL IMPACT

- ▼ A reduction trajectory that is proving successful
- ▼ A commitment shared with our suppliers
- ▼ A focus on all areas of impact
- ▼ A strong preference for local, sustainable produce

34 kgCO₂e/€k

(vs 52 kgCO₂e/€k, the median for
the Finances and Services sector)

A COMMITMENT THAT SERVES THE PUBLIC INTEREST

- ▼ Mobilising our talent
- ▼ Supporting those who take action

€1.4M

provided in financial support
and skills in 2025

PROVIDING STRATEGIC SUPPORT TO OUR CLIENTS

- ▼ Fully recognised ESG expertise
- ▼ A decision built on impact

4 divisions

of structured ESG expertise

01

MAKING REAL EFFORTS TO ADVANCE QUALITY OF WORK LIFE

Making a lasting improvement to the daily lives of our teams is a priority for the firm. This commitment entails active listening and the determination to implement practical measures to improve our way of doing things. The Quality of Work Life Commission, which comprises around 15 lawyers and employees, is central to this ambition. In 2025, its work focused on the practical roll-out of measures based on four major commitments, informed in particular by the results of a new internal survey conducted by Peoplevox. New projects are under way for 2026.



**DELPHINE
SCHOFFLER**
Director of Human
Resources

“Our emphasis on people is also illustrated in our approach to AI-induced transformation: ramping up training on these new tools, without scaling back on young hires.”



DIVERSITY & INCLUSION

Turning diversity into a collective strength

Gide has nearly 800 lawyers and employees from 35 different nationalities, practising in 41 bar associations around the world. As such, diversity is part and parcel of the firm's identity. Our commitment to the Diversity Charter since 2018, and to the Paris Bar's LGBT+ Inclusion Charter in 2024, solidifies our convictions, which are founded on a two-fold everyday concern: ensuring fully equal rights and treatment, and combating harassment and all forms of discrimination.

In 2025, we raised the awareness of our teams through a talk on the challenges of diversity and inclusion. We are convinced that a wide range of talent and perspectives is crucial to the firm's performance. Continued efforts are being made to foster a more balanced representation in management positions.

Equality

99/100
in 2025

professional gender
equality index for
employees

100
women partners,
counsels and
associates

in our
InspiringWomen@Gide
internal network aimed
at strengthening the role
of women in the firm

PARENTHOOD

Supporting parenthood

Work-life balance is essential. Accordingly, in 2025 the firm further developed measures to support parenthood: opening a health room providing a confidential space suited to certain personal or medical situations, establishing internal Parenthood Advisors for guidance with any processes related to parenthood, simplifying access to remote working in certain situations (pregnancy, return from maternity/paternity leave, Assisted Reproductive Technology (PMA) or adoption processes), extending maternity leave, prorating required hours during parental leave, and paying a birth grant. This wide range of initiatives attests to the firm's consideration for each person's life path.

Disability



Partnership with the charity *Droit comme un H!* dedicated to helping people with disabilities enter the legal profession and develop their careers



Participating in DuoDay by welcoming interns with disabilities for a day of immersion, spent in pairs with firm members

2 additional
weeks

of maternity leave beyond
the legal requirement for all
the firm's female lawyers and
employees

25 birth
grants

paid in 2025
(€1,000 per parent)

RESPECT & MANAGEMENT

Building soft skills

In 2025, we persevered in our commitment to a respectful and fulfilling work environment, with an anonymous helpline available to all.

This year was marked by the overhaul of our compliance system (prevention, listening, processing alerts) and ongoing investment in managerial development:

- ▼ **introducing voluntary compliance advisors** to facilitate the escalation of information,
- ▼ **rolling out management training and personal coaching** for associates, partners and counsels,
- ▼ **female leadership training**,
- ▼ **developing mentoring programmes** led by our partners to support the development of our associates and counsels,
- ▼ **rolling out a support scheme** for each new arrival at the firm, with a dedicated officer assigned to guide each new lawyer, associate or intern.

Training is a priority

56

partners, counsels and 20 employees received management training in 2025

82%

of our employees received training in 2025

WORK-LIFE BALANCE

Taking practical action to improve wellness

Mindful of the specific requirements of our business and attentive to the increasing expectations of new generations in this area, we continued over the last year to build on the efforts made and formalised in our Quality of Work Life charter. Remote working is available to lawyers, employees and interns, under certain conditions. The firm also ensures full compliance with sick, maternity and paternity leave provisions, guaranteeing a protective framework for all, and offers a two-week maternity leave extension over and above the legal requirement. The firm also pays special attention to family caregivers: their status is recognised and qualifies them for seven additional days of leave per year.

Additional leave granted to caregivers

75 days

taken in 2025 for 14 employees



ALEXANDRA MUNOZ

Partner and member of the QWL Commission

“To foster quality of work life, we have a comprehensive, long-term approach that includes assessing the practical efficiency of the various measures implemented. Further to comments from the Paris Bar, we are now developing actions dedicated to mental health.”

02

CONTROLLING OUR ENVIRONMENTAL IMPACT

The results achieved attest to the relevance of our commitments and strengthen our determination to continue our efforts in the long term. To better target our actions, updating the measures implemented in 2022 was essential: that was the goal of our new carbon audit conducted in 2026 for the 2025 financial year.

Our carbon footprint is mainly driven by our legal consulting, especially the purchase of services (especially in legal practice groups), ahead of digital technology and the use of premises. These updated specifications will allow us to adapt our strategy.

Carbon intensity

34 kgCO₂e/€k

Median for players in the Finances and Services sector = 52 kgCO₂e/€k of turnover*

**Median intensity of the Carbon Disclosure Project benchmark (Specialty Finance and Services sector), reported by our service provider, Sami. Despite an absolute increase in our emissions, our carbon intensity is still well below the median for our sector: our growth has not adversely affected our carbon efficiency.*



CÉLINE DAUGAS
Head of Work Environment

“The 2025 audit shows that the transition relies just as much on the quality of the measure as on the action taken: by successfully and objectively measuring our footprint, we can better determine our follow-up actions. And to ensure our impact is even more significant, we must improve our energy habits, both individually and collectively.”

ENERGY EFFICIENCY

A reduction trajectory that is proving successful

Located in an exemplary building with High Energy Performance certification, we are committed to maintaining our strict efficiency standards. These efforts have borne fruit: between 2022 and 2025, the use of air conditioning (triggered from 26°C) has decreased by 16%, and that of heating (limited to 19°C) by 24%, while electricity use has remained stable. Energy efficiency also relies on sustainable mobility. To that end, we have discontinued the use of company cars, prioritised train travel for journeys of less than three hours, and installed bicycle parking facilities and on-site electric charging stations. Furthermore, we are maintaining 1,000 m² of green areas, with a special rooftop terrace with insulating properties.

-24%

in heating consumption
(limited to 19°C) between
2022 and 2025.

-16%

in air-conditioning consumption
(triggered from 26°C) between
2022 and 2025.

SUSTAINABLE PROCUREMENT

A commitment shared with our suppliers

As the purchase of services is the main contributor to our carbon footprint, we implement strict supplier selection requirements. Based on our sustainable procurement charter signed in 2022, we reduced the number of suppliers in 2024 to guarantee a value chain mindful of human rights, environmental standards and our CSR principles. Our partners' carbon footprint and their practical actions continue to guide our selection. The sale of unused furniture illustrated another aspect of our responsible procurement policy.



“In 2025, a floor of reception rooms was cleared and the furniture auctioned off, giving all the equipment a new lease of life. Several tables were donated to the charity *Les Restos du Cœur*, which uses them to distribute food.”

CÉLINE DAUGAS
Head of Work Environment

DIGITAL EFFICIENCY

A focus on all areas of impact

The environmental impact of digital technology has never been virtual. In 2026, we developed a strengthened CSR tool for this purpose, combining governance, indicators and documented results. This action covers several areas:

- ▼ **sustainably modernising workstations** with low-carbon and highly energy-efficient equipment
- ▼ **recycling out-of-service equipment** (laptops, AIO workstations and screens) through a specialised facility
- ▼ **donating** dozens of end-of-life laptops to charities
- ▼ **optimising use** to reduce storage volumes and limit emails and printouts
- ▼ **gradually streamlining IT infrastructure** by removing six physical servers and four storage arrays, and establishing a hybrid cloud for the international offices
- ▼ **reducing our carbon impact** by migrating to the Microsoft 365 cloud. This migration has prevented about 4.1 tonnes of CO₂e compared to an equivalent on-site infrastructure, with an average intensity of 138g of CO₂e per active user and per month.
- ▼ **selling obsolete IT equipment and mobile phones** to our users to promote the circular economy.

Lower-impact cloud

1.82 t
of CO₂e

in the last 12 months,
of which 96.8% localised
in France

100%
of the energy
consumption

of the Equinix data
centre in 2025 was
sourced from renewable
electricity

SUSTAINABLE CATERING

A strong preference for local, sustainable produce

In 2025, we selected a new caterer with Écotope certification: Filon.

The menu boasts 100% homemade cuisine made from fresh, seasonal produce primarily sourced from sustainable, local supply chains. To prevent waste, we have made provision for reusable containers and biowaste composting in the kitchen and dining area. In addition, portion size is carefully controlled and surplus food redistributed via the charity *Le Chaînon Manquant*. Adding another layer to this responsible approach, Filon has partnered with the ESAT Marsoulan to promote the job insertion of people with disabilities.

Sustainable and 100% homemade cuisine

The food on our plates comes with another set of sustainability considerations: a red meat-based meal emits 14 times more Co₂e than a vegetarian meal, which is why we decided to expand our vegetarian offering, both at the company restaurant and at our internal and client events.



03

A COMMITMENT THAT SERVES THE PUBLIC INTEREST

Supporting initiatives that reflect our values is a key part of our commitment and has long motivated the firm's lawyers. This approach is embodied in the Gide Pro Bono endowment fund, created in 2012, which supports selected charities through financial and skills sponsorship provided by volunteering teams. Over and above the support provided to those in need, more targeted actions are carried out in favour of education and access to law and justice for people in vulnerable situations. Against a background of rising tensions, our firm continues its active role alongside charities.



**CAROLE
MALINVAUD**

Partner, President of
the Gide Pro Bono
endowment fund

“We strive to support all life paths,
to remove obstacles and to create
more opportunities for people
that do not always have access to
the same resources as others.”

110

committed lawyers

50

charities supported through financial
and skills sponsorship in 2025

€0.3M

in donations made by
Gide Pro Bono in 2025

€1.4M

in financial and skills
sponsorship in 2025,
€1.2M in 2024,
€1.2M in 2023

SKILLS SPONSORSHIP

Mobilising our talent

Gide cares deeply about leveraging its skills to drive public-interest projects. Over the years, it has consistently strengthened the mobilisation of its teams, with the strong involvement of young associates and a keen interest from the recruitment stage.

We apply the same effort to these initiatives as to our regular cases. Certain skills, such as tax law, labour law, intellectual property and company law, are naturally more in demand. However, the wide variety of initiatives, which reach beyond purely legal concerns, allows everyone to contribute their expertise. The focus on new initiatives should perpetuate this momentum, initiated nearly 15 years ago.

+2,100 h

dedicated to skills
sponsorship in 2025

Access to law is a right

DROITS
D'URGENCE

Founded in 1995 on the initiative of three lawyers of the Paris Bar, *Droits d'Urgence* works to ensure better access to the law for people in vulnerable situations, and offers administrative and legal support. The firm has supported the charity since 2021, and every year a dozen of our lawyers take turns to offer free legal support. This assistance is provided in particular at the Faubourg Saint-Denis emergency shelter in Paris, which houses more than 100 people in vulnerable situations.

Our teams are prepared and trained by the charity; their involvement offers exposure to complex and often urgent situations that demand both legal rigour and an understanding of social realities.

The charity benefits greatly from the practical, regular involvement of the firm's volunteer lawyers, whose areas of expertise are fully aligned with the needs of the beneficiaries. This partnership demonstrates the firm's determination to work with recognised players in the field to offer better access to law for all.



FINANCIAL SPONSORSHIP

Supporting those who act

Over and above the time and skills devoted, we continued to offer financial support to worthy causes in 2025. These partnerships take a long-term approach to optimise their impact. We have also further ramped up the actions initiated two years ago to combat violence against women. In terms of vulnerability, we have given greater consideration to the difficulties experienced by students, with a special focus on equal opportunities, from their studies through to job insertion and entrepreneurship.



Legal career evening organised for the charity Article 1.

15

Gide lawyers make up the Pro Bono Commission, which selects and coordinates projects

In 2025, we supported them financially



04

PROVIDING STRATEGIC SUPPORT TO OUR CLIENTS

We make our teams and suppliers a part of our commitment. Alongside this corporate responsibility, it only makes sense that we should guide our clients in increasingly covering ESG challenges in their business models, governance and regulatory requirements. As pioneers in this area, we mobilise the cross-disciplinary expertise of the firm's many teams. In 2025, this approach proved crucial once again, due to rapidly changing European standards. Reporting requirements and the growing expectations of stakeholders have made this advice all the more important. We work across the entire ecosystem, from companies to supervisors, including insurance service providers and regulatory authorities, to roll out the extra-financial reporting framework.

CHAMBERS FRANCE 2026: Environmental, Social & Governance (ESG) – Band 2
“Gide has an impressive bench of practitioners advising a wide range of clients, including banks, investment funds and corporates. The team assists with green finance, ESG funds structuring and devoir de vigilance cases. The law firm is active across the energy, infrastructure and technology sectors.”



ROMAIN RARD

Partner in Gide's EU Regulations and public affairs team in Brussels

“Initially, our role was to raise our clients’ awareness of ESG matters. Today, it goes far beyond that: we inform and support decision-making that factors in the myriad regulations and fast-changing legal, economic and social environment. Dealing with greenwashing challenges is another of the firm’s distinctive areas of expertise.”



FULLY RECOGNISED ESG EXPERTISE

Our commitment to ESG permeates our business. It has made Gide Impact a broad-based initiative with a recognised positioning, based on four areas of expertise.

Anticipating regulatory developments

This involves analysing European texts to support companies with the rapidly changing ESG framework: CSRD, ESRS, Omnibus I, Taxonomy, and establishing a framework for environmental claims.

Listed on the EU Transparency Register, the Brussels office works with the European institutions through its EU Regulatory division and supports clients with all legislative procedures (revision or new European texts).

Supporting words and actions

This advice covers two important areas:

- ▼ statements and commitments to guarantee robust ESG communication based on proof and compliant with increasingly stringent greenwashing requirements
- ▼ governance and transformations, working ESG challenges into companies' decision-making processes, risk management and strategic choices.

In particular, the firm can make Boards of Directors and ExCo members more aware of controversial topics or assist them during crisis situations.

Advising on sustainable finance

We also guide financial players and companies with respect to sustainable finance obligations, responsible financial products and transition financing mechanisms. The firm is often tasked with structuring Article 8 and 9 funds in accordance with the SFDR.

Assisting and representing clients on duty of care procedures and human rights

We can support French and foreign companies, as well as their executives, with pre-trials and trials before civil, criminal and administrative courts. A recent example? A client accused of unfair competition due to greenwashing communication. We represent several multinationals alleged to have breached the duty of care. In particular, we have successfully guided a leading telecommunications group in its first mediation with NGOs.

A DECISION BUILT ON IMPACT

ESG challenges stretch far beyond compliance and reporting, going to the very heart of governance decisions. Developing regulations and the rising risks of litigation have brought executive strategy and accountability into the equation. The changing nature of risks has made it all the more important that we help companies to identify risks, to formulate their response, and to communicate effectively with all stakeholders.

In light of the new risks...

- ▼ From reputational risk to multiple risks, including of a legal nature
- ▼ Strengthening of duty of care obligations
- ▼ Greater accountability of executives
- ▼ Risks related to subsidiaries and international value chains
- ▼ Increase in civil and criminal litigation tied to ESG and human rights violations
- ▼ Increasing extraterritoriality of regulations and risk of regulatory contradictions

...our role has expanded

- ▼ Assessing duty of care mechanisms
- ▼ Conducting internal surveys
- ▼ Supporting executives and governance bodies
- ▼ Dialogue with NGOs, trade unions and stakeholders
- ▼ Representing companies and their executives before civil, criminal and administrative courts, including in crisis situations and in complex litigation
- ▼ Mobilising complementary expertise: litigation, criminal law, compliance, social, public affairs and European law



SOPHIE SCEMLA

Partner in Gide's Litigation team in Paris.

“Companies often continue to look at ESG challenges from a compliance and reputational risk standpoint.

However, these subjects have become tied up with governance, and represent a real risk of civil and criminal liability for companies and their executives.”

GIDE LOYRETTE NOUEL

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