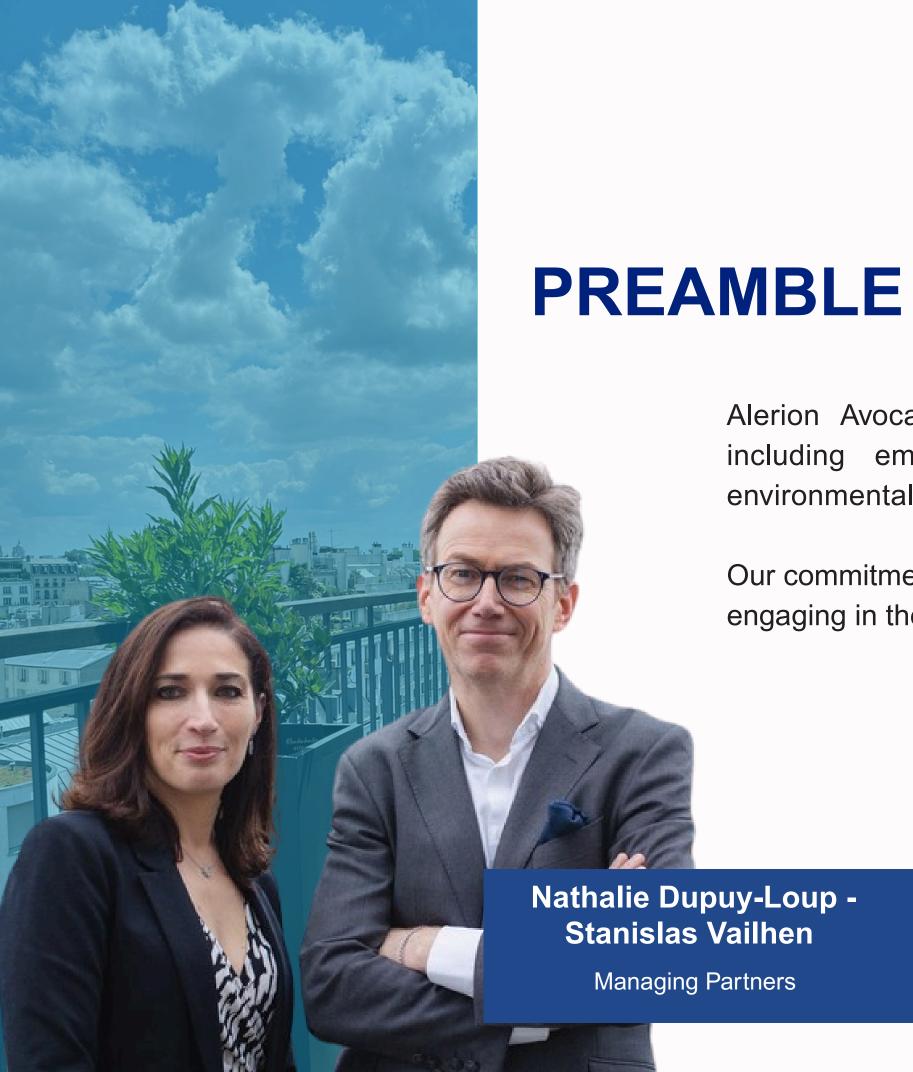


Environmental, Social, and Governance Report







Alerion Avocats sought to formalize the commitment of all its members, including employees, associate lawyers, and partners, to social and environmental responsibility.

Our commitment manifests in tangible actions aimed at contributing to and engaging in the social and environmental transition.

SUMMARY



01. ENVIRONMENT



03. COMPLIANCE







05. ENGAGEMENTS



6. CLIMATE CONTROVERSIES



04. GDPR



01 ENVIRONMENT

Reduce our ecological footprint

We bear a responsibility to mitigate our environmental impact daily in a tangible manner across all facets of our business. Through collective dedication and the efforts of the firm's ESG Committee, we have established a comprehensive strategy that encompasses all dimensions of sustainable development: from the design and energy efficiency of our facilities to waste management, as well as our procurement and mobility policies.

Our profession as attorneys compels us to reevaluate our professional practices, including the optimization of our IT infrastructure, the environmentally responsible organization of our events, the reduction of paper consumption, and the management of postal shipments.

In our pursuit of continuous improvement, we are advancing further by conducting a carbon footprint assessment of our organization to align our commitments with increasingly coherent and impactful initiatives.

GESTION DES DÉCHETS

Nous poursuivons notre politique active de réduction des déchets

- Réduction des plastiques : Nous avons effectué un remplacement total des bouteilles plastiques par une solution de bouteilles en verres Castalie et l'installation de fontaines à eau à tous les étages du cabinet ; le complet remplacement des bouteilles et des gobelets en plastique par des bouteilles et verres à eau en verre a été réalisé.
- Recyclage: nous assurons le tri du papier et carton dans chacun de nos bureaux, mais aussi le recyclage du verre, du plastique, des piles et du mare de café. Dès 2024, nous avons mis en place par anticipation le tri des bio déchets. Aujourd'hui, dans tous les espaces chez Alerion (bureaux, espaces cafés et restauration), nous proposons à nos collaborateurs 4 poubelles pour 4 types de déchets: le tout-venant (DIB), le PET, le carton et les bio déchets. Notre prestataire sous-traite à des spécialistes les bio déchets, les cartons et le plastique.

Au-delà d'une consommation déjà raisonnée, nous avons particulièrement œuvré dès 2024 pour réduire encore notre consommation d'énergie, dans le cadre d'un plan de sobriété énergétique :

- Diminution de la température dans les locaux pendant tout l'hiver (19°C);
- Réduction des plages horaires de chauffage, en semaine comme le week-end.

Neutralisation de 30% des éclairages dans les parties communes de notre site.

Tout effort, aussi petit soit-il est le bienvenu, puisqu'il déclenche inévitablement de grands effets sur un site d'une superficie de 18 000 m2.

Neutralisation de

30 %

des éclairages dans les parties communes de notre site



WASTE MANAGEMENT

We are maintaining our proactive waste reduction policy.

- Plastic reduction: We have fully replaced plastic bottles with a Castalie glass bottle solution and installed water fountains on every floor of the office; the complete transition from plastic bottles and cups to glass water bottles and glasses has been accomplished.
- Recycling: We categorize paper and cardboard in each of our offices, and we also recycle glass, plastic, batteries, and coffee grounds. We proactively initiated organic waste sorting as early as 2024. Currently, in all Alerion locations (offices, cafes, and restaurants), we offer our employees four bins designated for four types of waste: general waste (non-hazardous industrial waste), PET, cardboard, and organic waste. Our service provider subcontracts the processing of organic waste, cardboard, and plastic to specialized firms.

In addition to our commitment to responsible consumption, we have made significant efforts since 2024 to further decrease our energy usage as part of an energy sobriety initiative:

- Maintenance of a temperature of 19°C in the premises during the winter months;
- Decrease in heating hours during both weekdays and weekends.

Thirty percent of the lighting in the common areas of our site will be turned off.

Every contribution, no matter how minor, is appreciated, as it invariably produces significant impacts on a site encompassing 18,000 m2.

Neutralization of

30 %

illumination in the communal areas of our site





TRAVEL AND TRANSPORTATION

Travel is a common occurrence in our profession. Consequently, the firm diligently enforces a green mobility policy, which includes elements such as the following:

Green taxis are prioritized during ordering and account for 83% of trips taken in 2024, compared to 70% in 2022.

- There are currently no company cars in the office, nor will there be any in the future.
- Ten electric charging stations have been installed in the parking lot of our building.
- Advocating for rail transport in preference to air or thermal transport.
- Advancement of video conferencing technologies.

Between 2023 and 2024, there was a notable overall decline of 70% in air travel, accompanied by a 70% increase in train travel. For domestic distances, air travel experienced a 16% decrease, while train travel surged by 73%.



PAPER USAGE

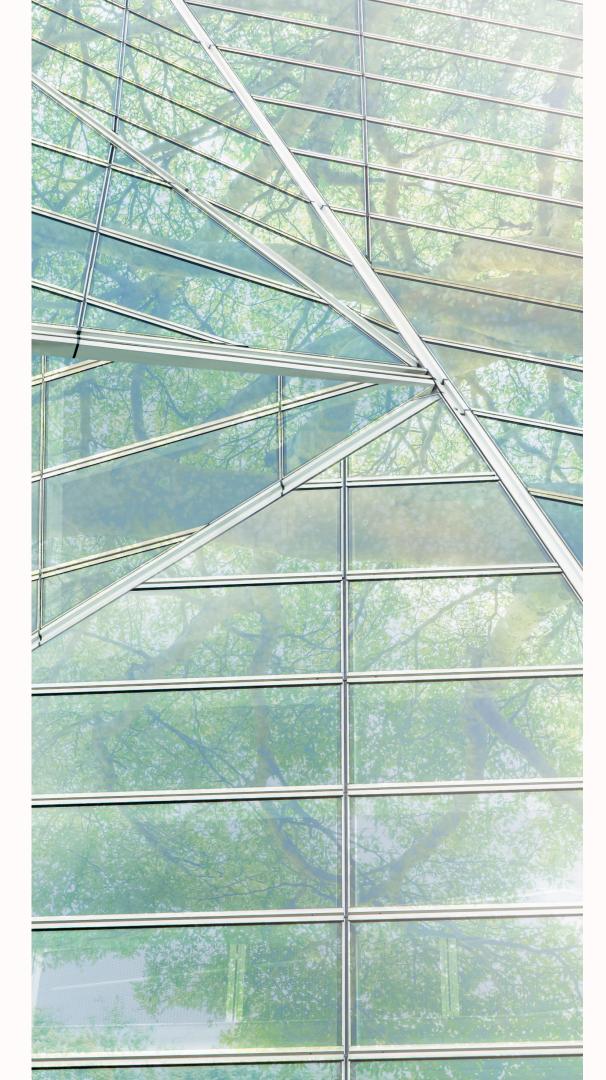
We are witnessing a transformation in our practices following the pandemic, characterized by significant and enduring changes. This is particularly evident in the reduction of our printing volumes, which have decreased by 45% in 2023 compared to 2019, the reference year. More broadly, this trend is also reflected in our paper purchasing and destruction volumes. We are advancing the electronic transmission of registered mail and ensuring that teams consistently print in black and white and double-sided.

EVENT MANAGEMENT

Each year, we organize numerous events at the firm and have consequently chosen to adhere to our responsible purchasing policy by selecting service providers and caterers that prioritize corporate social responsibility: ethical supply chains, vegetarian menu options, local sourcing, and more.

THE SAFEGUARDING OF BEES AND BIODIVERSITY

Alerion sponsors a **Roof for Bees** and actively supports the battle against Colony Collapse Disorder (CCD), which is exacerbated by the proliferation of parasites and predators, alterations in landscape, resource scarcity, climate change, and pesticide combinations.





ACCOUNTABLE INFORMATION TECHNOLOGY

Information technology and paper are fundamental to our profession. Consequently, to mitigate the environmental impact of our IT activities, we are concentrating our efforts on:

- A variety of labeled IT equipment: we possess numerous eco-labels for our IT equipment (PCs, monitors, etc.);
- Extending the lifespan of our IT equipment: we are increasing the lifespan from three to five years for the majority of devices.
- Recycling our IT equipment: we provided users with the opportunity to repurchase their end-of-life phones, achieving a buyback rate of 60%.
- Minimizing emissions associated with printer usage: we have significantly decreased the quantity of individual printers in the office and prioritized copiers.
- Promoting awareness among teams regarding sustainable digital practices.

We have adopted paperless processes across nearly all our practices and utilize electronic signatures through a YouSign platform subscription. The firm has established a "paperless" objective, and we are dedicated to realizing it.

This shift to digital not only diminishes our paper usage but also enhances efficiency and expedites file processing.

By embracing these contemporary solutions, we aid in environmental preservation while enhancing the quality of our services.

We are confident that this approach is advantageous for both our organization and the planet.

The judicious and well-considered application of generative artificial intelligence, particularly through the principle of moderation in utilizing the most energy-intensive queries, is a priority for our firm.

We are dedicated to utilizing these technologies responsibly, thereby minimizing their environmental impact. By embracing a thoughtful and measured approach, we contribute to the reduction of our carbon footprint while harnessing the advantages provided by artificial intelligence. This strategy aligns with our overarching commitment to sustainable development and responsible innovation. We firmly believe that the judicious and deliberate use of these tools can yield substantial benefits without undermining our environmental responsibilities.

The firm supports the Red Panda Network endowment fund, facilitating the establishment of the French branch of this American foundation dedicated to the protection of red pandas, alongside the Fair Play for Nature endowment fund and its conservation initiatives. This engagement underscores our commitment to preserving biodiversity and safeguarding endangered species. By endorsing these efforts, we actively contribute to the conservation of natural habitats and the advancement of sustainable practices. We take pride in collaborating with organizations that align with our vision for a future that is more respectful of the environment and wildlife.

Alerion is actively engaged with Green Sanctuaries, an endowment fund established to preserve forests and their biodiversity, founded by Christophe Gerschel, a partner in the Tax Law and Mergers & Acquisitions departments. This initiative exemplifies our dedication to environmental protection and biodiversity. By supporting Green Sanctuaries, we aid in the conservation of forest ecosystems and the battle against climate change. We take pride in participating in projects that positively impact our planet and in collaborating with partners who share our values of sustainability and environmental stewardship.







SOCIAL RESPONSIBILITY AND EMPLOYEE WELL-BEING

With a team of 100 individuals, we prioritize human resources as a cornerstone of our ESG commitment. A robust social component is vital for ensuring a balanced and inclusive workplace. We are dedicated to providing authentic and personalized attention to each employee, promoting their well-being and professional growth.

Our ESG Committee plays a pivotal role in enhancing and supporting the initiatives of our HR department. It promotes diversity, inclusion, and the integration of all our talent, while considering the unique characteristics and aspirations of each individual.

At Alerion, we are dedicated to fostering an engaging work environment in which every member of the firm feels appreciated and supported in their professional growth, while enhancing cohesion and team spirit within our organization.

02. SOCIAL

Diversity and Equity

- We have established a **positive**, **inclusive**, **diverse**, **and productive** work environment. The firm is dedicated to ensuring that every member is supported and treated with respect and dignity, irrespective of age, race, gender, sexual orientation, disability, religious beliefs, seniority, or position.
- To foster a supportive and transparent professional environment, we have instituted regular training sessions aimed at increasing awareness of unconscious bias and addressing discrimination. Additionally, we advocate for the creation of a support and listening service for individuals who believe they have experienced discrimination or harassment.
- Our recruitment policy is founded on the principles of **equal opportunity and transparency**. We implement proactive strategies designed to attract talent from diverse backgrounds and are dedicated to fostering the inclusion of individuals with disabilities.

EQUALITY AND DIVERSITY

- We actively promote and encourage the involvement of women within the firm.
- We place significant emphasis on the representation of women in our governance and ensure the inclusion of new female partners. Alerion's management team is diverse, consisting of two co-Managing Partners, one woman and one man.



2.1 COMPANY STATISTICS

In 2024,

21 partners including eight women



41 employees

comprising 22 women and 19 men



19 employees
comprising 14
women and 5 men

10 Trainee lawyers on average annually

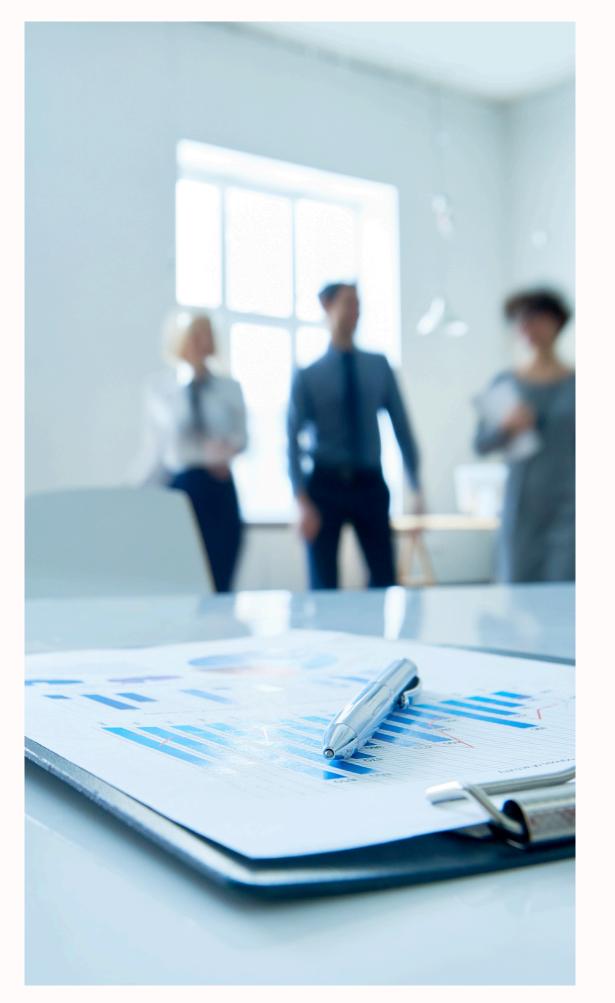
Alerion is dedicated to upholding the minimum rate established by the UJA to ensure equitable and sustainable collaboration conditions.

WORK-LIFE INTEGRATION

The professional objectives established for employees adhere to the standards of professional conduct designed to foster a balance between professional and personal life, in accordance with Article 3.2 of the charter of best practices for collaboration, published by the Council of the Order of Lawyers of the Paris Bar.

Equality, diversity, and inclusion in talent selection from recruitment through all stages of career management. Parenthood: equitable treatment concerning parental leave and safeguarding of leave entitlements, pro-rata calculation of working hours, parenting resources...

Work-life balance: enhancing awareness among senior management; obligation to train and promote skills, guidelines and recommendations for remote work, assurance of parental and medical leave...



TRAINING AND ASSISTANCE

We execute a tailored integration program for all newcomers, thereby enhancing their assimilation.

We prioritize the ongoing education of our employees and collaborators to foster their professional growth.

Numerous attorneys offer legal courses at higher education institutions and universities, including the Master II in mergers and acquisitions at the University of Law Paris-Saclay, Sciences Po Paris, DJCE Strasbourg, Master II in artificial intelligence law at the Catholic Institute of Paris, ESTACA, EPITA, and the DU in Data Management and Cybercrime at the University of Law of Montpellier.

The firm is dedicated to fostering the growth and oversight of employees with career aspirations; numerous partners within the firm began their journeys as junior associates at Alerion.



INTEGRATION

An annual ski weekend is organized, partially funded by the firm and exclusively for associate lawyers, to foster interaction and camaraderie.

The company arranges team-building events to enhance team cohesion during the summer and at the end of the year.



FORMATION

The firm engages in the internal training of lawyers, employees, and trainees, as well as broader subjects under the auspices of the Alerion Academy, featuring periodic meetings on diverse topics and presentations by external speakers.

Training in digital tools and databases is provided to the firm's members.

English courses are provided to lawyers and staff, financed by the firm, to enhance their language proficiency in a global context.

HEALTH AND SAFETY - ENHANCING QUALITY OF LIFE IN THE WORKPLACE

We are dedicated to fostering a healthy, safe, and supportive work environment for our employees. All staff members undergo mandatory training in first aid and fire prevention, which is also highly recommended for lawyers.

In 2023, as part of our commitment to continuous improvement in working conditions, we renovated our catering area and all meeting rooms to provide our teams with a modern and comfortable working environment tailored to their needs.

Acknowledging the significance of work-life balance, we have instituted a flexible remote working policy that enables employees to embrace a hybrid work model tailored to the requirements of their positions. This strategy promotes performance, autonomy, and team well-being.



03 COMPLIANCE



Protection of personal information



Procedure for mitigating conflicts of interest



Anti-money laundering (AML) and Know Your Customer (KYC)



Secure Data Room - Proprietor



GDPR compliance aligns seamlessly with Alerion's social and environmental goals. The GDPR safeguards individuals' rights concerning their personal data and privacy, thereby establishing a corporate social responsibility towards these individuals, particularly through the following principles:

- Data collection and digital ethics;
- Data retention periods, data minimization, and digital sobriety;
- Informing individuals and digital accessibility;
- Data security;
- Implementation of technical and organizational measures and digital responsibility

In this capacity, the firm has designated a Data Privacy Officer (DPO) to ensure compliance with the General Data Protection Regulation (GDPR) concerning the firm's data processing activities. Additionally, it has instituted a culture of vigilance and inquiry across all levels of digital technology to align advanced technologies with a robust social and environmental ethic, alongside our ethical responsibilities as a regulated profession, particularly in relation to generative artificial intelligence.



05 ENGAGEMENTS



01 Transmission



02 Associations



03 Pro bono work

1. Transmission

- The Master II in Mergers and Acquisitions at the University of Paris-Saclay is led by Christophe Gerschel, a partner in the Tax Law and Mergers and Acquisitions departments.
- Several courses are conducted by select lawyers from the firm, occasionally on the firm's premises, for postgraduate law students.
- Participation in diverse career forums, including those organized by the EFB (Professional Training School for the Bars within the jurisdiction of the Court of Appeal of Paris) and the Legal Careers Forum.

2. Associations

- Participation in the Race of Heroes, a charitable event featuring two courses—an 8 km run or a 5 km walk—enables participants to support an organization that holds special significance for them.
- Donation in support of Ukraine via the Red Cross, the association Visions du Monde, and Doctors Without Borders;
- Welcoming a Ukrainian attorney in 2022.

3. Pro bono

- Active involvement of Scheherazade ABBOUB in the operations of the DataPublica Observatory;
- Active involvement of Corinne Thiérache, partner in the IP/IT departments, in collaboration with the media regarding the initiatives of GESTE and its legal committee;
- Contribution of Corinne Thiérache to the discourse on freedom of expression and the Internet within the context of the deliberations of Villa Numeris (Think Tank);

Transmission

Skills development and knowledge transfer are central to our ESG commitment. We assert that disseminating our expertise is crucial for equipping future generations to address legal and societal challenges.

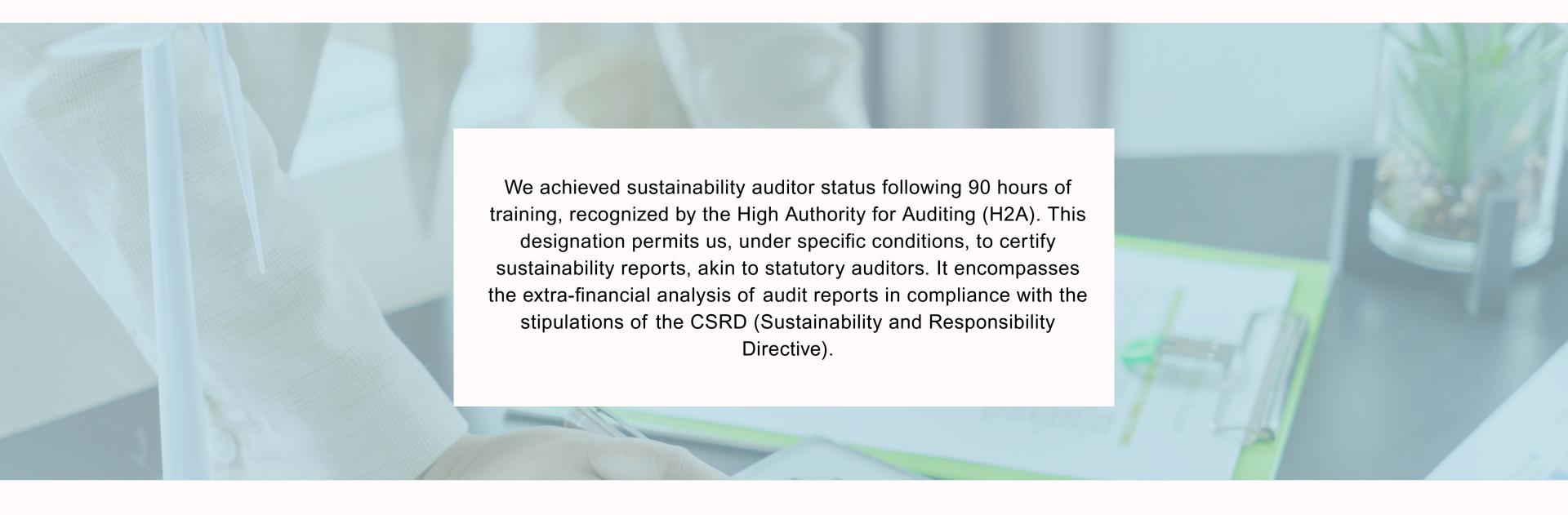
Schéhérazade Abboub, an associate in the Data department, had the pleasure of addressing, as she does annually, the Master's program in urban planning at the École nationale des ponts et chaussées, as part of the "information and communication technology" curriculum.

This working session has reaffirmed the necessity for future engineers in our cities to address the legal implications associated with data.



The position of sustainability auditor

High Authority for Auditing



06. LEGAL MONITOR: CLIMATE LITIGATION

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The Alerion Observatory of Climate Disputes monitors numerous disputes concerning global warming in France and globally, aiming to analyze their motivations and extract valuable lessons.

These lessons are periodically featured in a newsletter.













Our attorneys committed to climate litigation



CONCLUSION

Together, let us advocate for the principles of environmental and social sustainability.





