

ENVIRONMENT, SOCIAL AND GOVERNANCE REPORT



Preamble

Alerion Avocats Avocats wished to formalize the commitment made by all of its members, whether employees, associate lawyers and partners, in matters of social and environmental responsibility.

Our commitment translates into concrete actions, the purpose of which is to work towards and participate in the social and environmental transition.

Nathalie Dupuy-Loup & Stanislas Vailhen
Co-Managing Partners



Summary

Environment

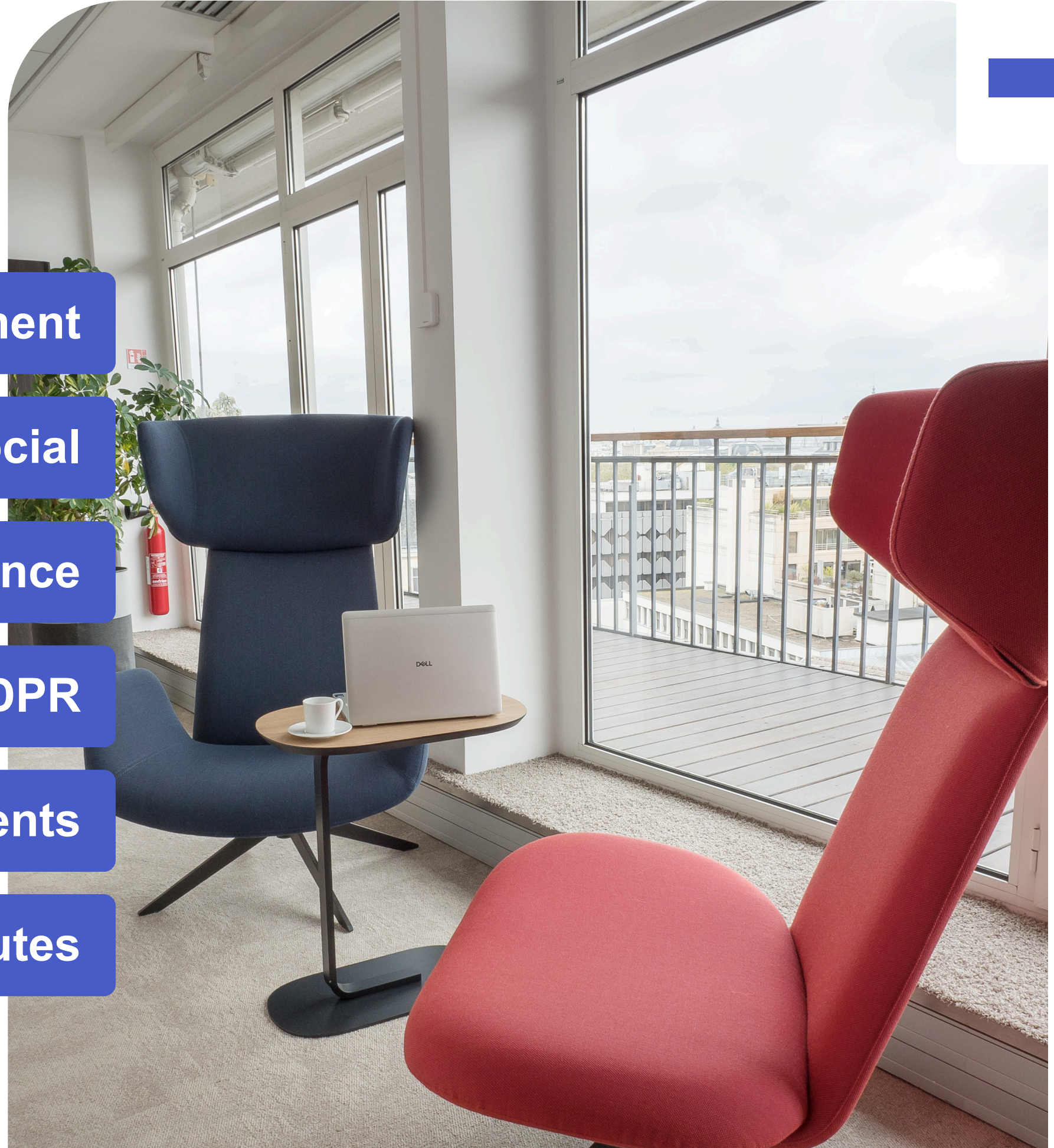
Social

Ethics & Compliance

GDPR

Commitments

Climate disputes



Environment





Minimize our ecological footprint

We have a responsibility to minimize our environmental impact every day in a concrete way and across all aspects of our business. Thanks to collective commitment and the work of the Cabinet's ESG Committee, we have implemented a comprehensive strategy that takes into account all dimensions of sustainable development: from the design and energy efficiency of our premises to waste management, including our procurement and mobility policies.

Our profession as lawyers also invites us to rethink our professional practices, whether it be the optimization of our IT infrastructure, the eco-responsible organization of our events, the reduction of our paper consumption or the management of postal shipments.

In a process of continuous improvement, we are going even further by carrying out a carbon footprint assessment of our firm in order to align our commitments with increasingly coherent and impactful actions.



WASTE MANAGEMENT

Plastic reduction: We have carried out a total replacement of plastic bottles with a solution of Castalie glass bottles and the installation of water fountains on all floors of the Cabinet.

Recycling: We ensure the sorting of paper and cardboard in each of our offices, but also the recycling of glass, plastic, batteries and coffee grounds.

As early as 2024, we implemented the sorting of bio-waste in advance. Today, in all areas at Alerion Avocats (offices, cafes and restaurants), we offer our employees 4 bins for 4 types of waste: general waste (DIB), PET, cardboard and bio-waste. Our service provider subcontracts the processing of bio-waste, cardboard and plastic to specialists.

ENERGY CONSUMPTION

Beyond already responsible consumption, we have worked particularly hard since 2024 to further reduce our energy consumption, as part of an energy sobriety plan:

- Temperature reduction in the premises throughout the winter (19°C);
- Reduction of heating hours, both on weekdays and weekends.
- 30% of the lighting in the common areas of our site will be switched off.

Every effort, however small, is welcome, since it inevitably triggers big effects on a site with an area of 18,000 m².



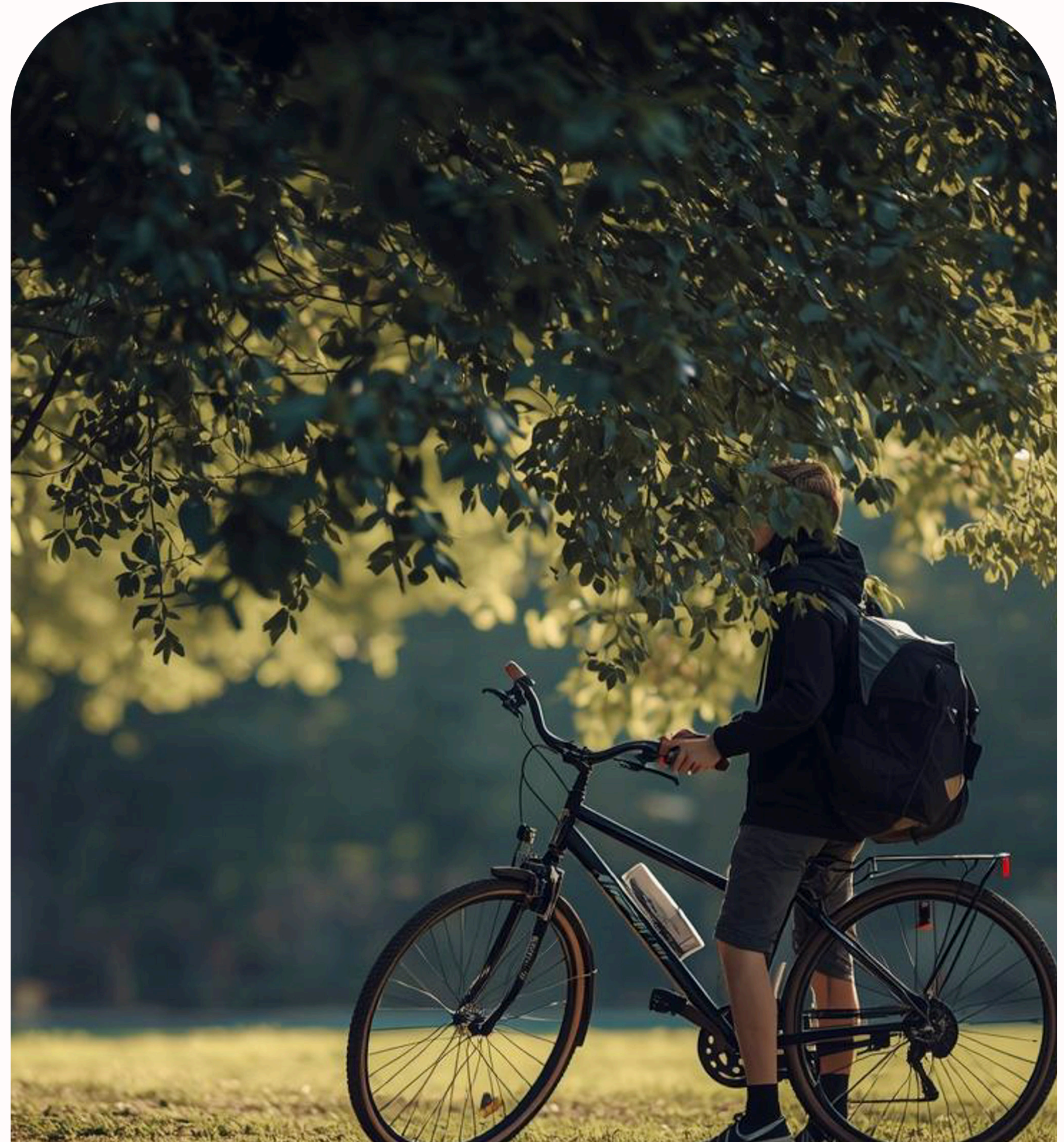
TRAVEL

Travel is frequent in our line of work. Therefore, the firm rigorously implements a green mobility policy, incorporating elements such as the following:

Green taxis are given priority when ordering and represent 83% of trips made in 2024 (vs 70% in 2022).

- There are no, and there will be no, official cars in the Cabinet.
- 10 electric charging stations are now installed in the parking lot of our building.
- Promoting rail transport over air or thermal transport.
- Development of video conferencing tools.

Between 2023 and 2024, we have an overall decrease of 70% in air travel and a 70% increase in train travel. For domestic distances, we have a 16% decrease in air travel and a 73% increase in train travel.





PAPER CONSUMPTION

We are seeing a transformation in our post-pandemic habits: significant changes that are here to stay.

This is reflected in particular by a decrease in our printing volumes (-45% in 2023 compared to 2019, the reference year) and more generally in our volumes of paper purchase and destruction.

We are developing the electronic sending of registered mail and we ensure that the teams systematically print in black and white and double-sided.



EVENT ORGANIZATION

We organize many events each year at the firm and have therefore decided to follow our responsible purchasing policy by choosing service providers and caterers who give significant importance to CSR: virtuous supply chains, offering vegetarian menus, local production...



RESPONSIBLE INFORMATION TECHNOLOGY

Information technology and paper are essential in our profession. Therefore, in order to help reduce the environmental impact of our IT activities, we are focusing our efforts on:

A selection of labeled IT equipment: we have many eco-labels for our IT equipment (PCs, screens, etc.);

Extending the lifespan of our IT equipment: we are increasing the lifespan from 3 to 5 years for the majority of equipment;

Recycling our IT equipment: we offered users the option to buy back their end-of-life phones (60% buyback rate);

Reducing emissions related to printer use: we have drastically reduced the number of individual printers in the Cabinet and favoured copiers;

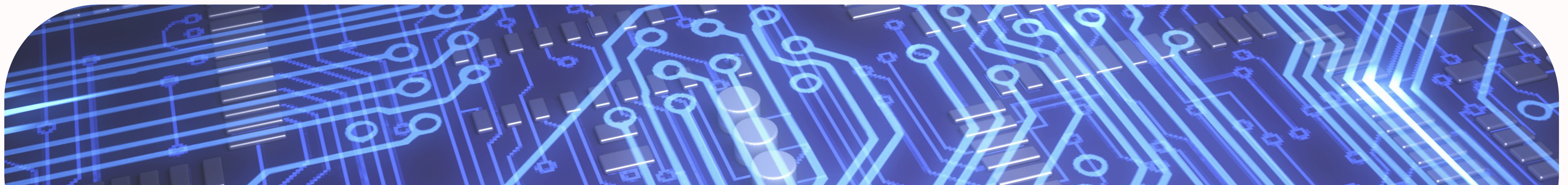
Raising awareness among teams about eco-friendly digital practices.

The digitization of files has been implemented in almost all our practices, along with the use of electronic signatures via a subscription to the YouSign platform. The firm's "paperless" objective is clearly stated, and we are committed to achieving it.

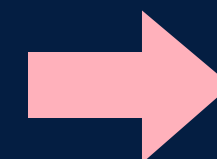
This transition to digital not only reduces our paper consumption, but also improves efficiency and speed in processing files.

By adopting these modern solutions, we contribute to the preservation of the environment while improving the quality of our services.

We are convinced that this approach is beneficial both for our organization and for the planet.



Social





SOCIAL COMMITMENT AND EMPLOYEE WELL-BEING

With a team of 100 people, we place human resources at the heart of our ESG commitment.

A strong social dimension is essential to guarantee a balanced and inclusive work environment. We are committed to ensuring that each employee receives genuine and individualized support, fostering their well-being and professional development.

- Our ESG Commission also plays a central role in enriching and supporting the actions of our HR department.
- It strives to promote diversity, inclusion and integration of all our talents, taking into account the specificities and aspirations of each individual.

At Alerion Avocats, we are committed to building a stimulating work environment where each member of the firm feels valued and supported in their professional development, while strengthening cohesion and team spirit within our structure.





DIVERSITY AND EQUALITY

- We have created a positive, inclusive, diverse, and productive work environment. The Firm is committed to ensuring that every member of the Firm is supported and treated with respect and dignity, regardless of age, race, gender, sexual orientation, disability, religious beliefs, seniority, or position.
- To ensure a supportive and open professional environment, we have implemented regular training sessions on raising awareness of unconscious bias and combating discrimination. We also promote the establishment of a support and listening service for anyone who feels they have been a victim of discrimination or harassment.
- Our recruitment policy is based on principles of equal opportunity and transparency. We adopt proactive strategies aimed at recruiting talent from diverse backgrounds and we are committed to promoting the inclusion of people with disabilities.

EQUALITY AND DIVERSITY

- We actively encourage the participation and promotion of women within the Cabinet.
- We also place great importance on the representation of women in our governance and ensure the integration of new female partners. Alerion Avocats' management team is mixed: composed of two partners, co-Managing Partners, one woman and one man.



In 2026,

21 partners
including 9 women



41 employees
including 22 women and 19 men



16 employees
including 12
women and 4 men

20

Trainee lawyers on
average per year

Alerion Avocats is committed to
respecting the minimum fee set by the
UJA to guarantee fair and sustainable
conditions of collaboration

WORK-LIFE BALANCE

The professional objectives set for employees are in compliance with the rules of professional conduct intended to promote a balance between professional and personal life, in accordance with Article 3.2 of the charter of good 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 onward, throughout all stages of career management. Parenthood: equal treatment regarding parental leave and protection of leave entitlements, pro-rata calculation of working hours, parenting guide...

Work-life balance: raising awareness among senior managers; duty to train and encourage skills, rules and recommendations for teleworking, guarantee of parental and sick leave...

TRAINING AND SUPPORT

We implement a personalized integration program for all new arrivals, thus facilitating their integration.

We invest in the continuing education of our employees and collaborators, in order to promote their professional development.

A number of lawyers provide law courses in higher education institutions and universities (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 or DU in Data Management and Cybercrime at the University of Law of Montpellier...).

The firm is committed to supporting the development of its employees with career goals: many of the firm's partners started as junior associates at Alerion Avocats.



INTEGRATION

A ski weekend is organised every year, partly financed by the Firm and reserved for associate lawyers, in order to promote exchange and conviviality.

The firm organizes team building events to strengthen team cohesion (summer, end of year).

FORMATION

The firm participates in the internal training of lawyers, employees and trainees and on broader topics within the framework of the Alerion Avocats Academy with periodic meetings on various topics and with external speakers.

Training in digital tools and databases is offered to members of the Cabinet.

English courses are offered to lawyers and employees, funded by the Firm, in order to strengthen their language skills in an international environment.

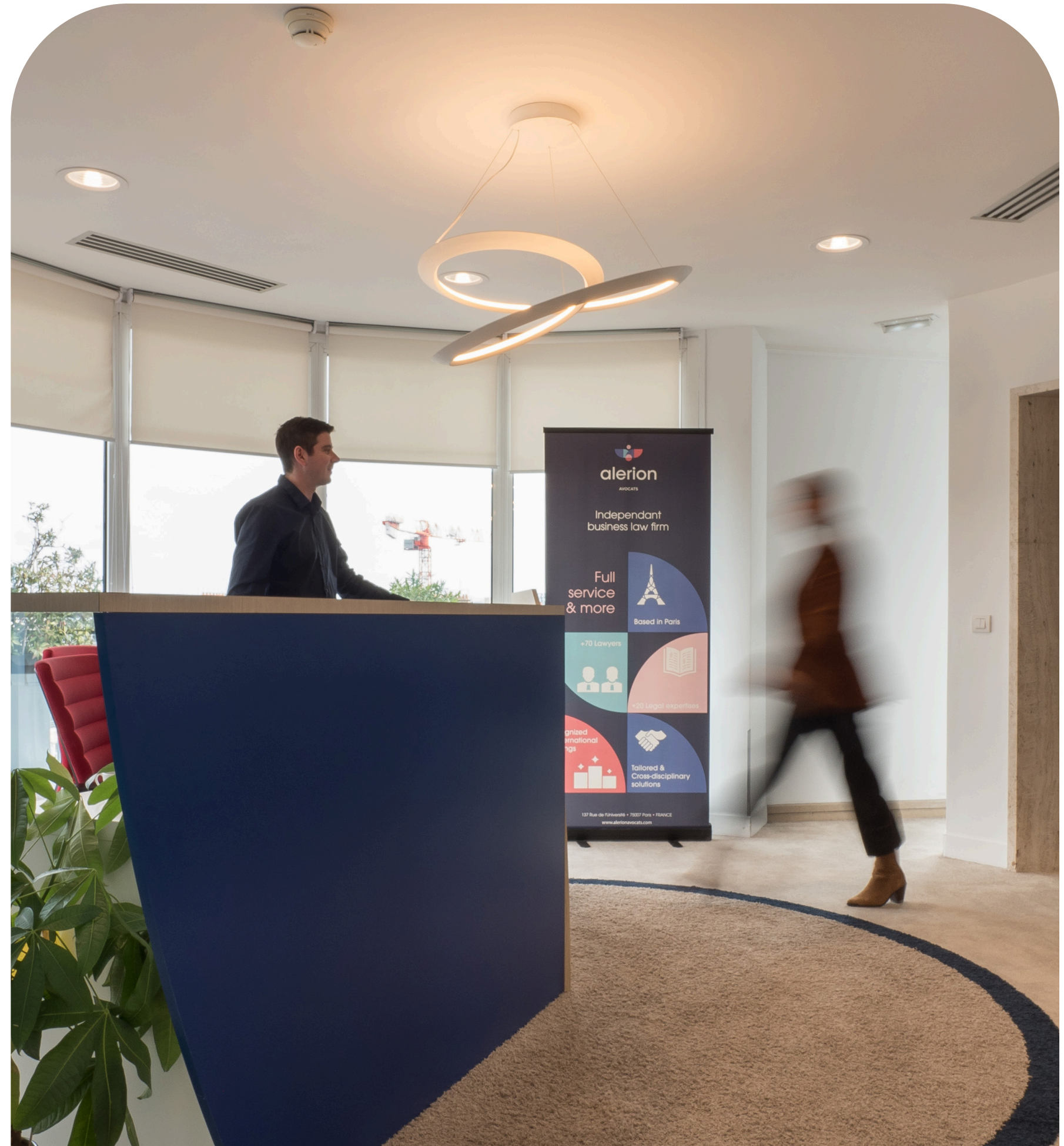


HEALTH AND SAFETY

We are committed to ensuring a healthy, safe, and supportive work environment for our employees. All our staff receive mandatory training in first aid and fire prevention, training which is also strongly recommended for lawyers.

As part of a continuous improvement approach to working conditions, in 2023 we renovated our catering area and all of our meeting rooms, in order to offer our teams a modern, comfortable working environment adapted to their needs.

Recognizing the importance of work-life balance, we have implemented a flexible remote working policy, allowing employees to adopt a hybrid work model that aligns with the demands of their roles. This approach fosters performance, autonomy, and team well-being.



Ethics & Compliance



Compliance



**Protection of
personal data**



**Procedure for
preventing
conflicts of interest**



**Anti-money
laundering (KYC)**



**Secure Data
Room - Owner**

GDPR





GDPR compliance goes hand in hand with Alerion Avocats' social and environmental objectives. Indeed, the GDPR, by protecting individuals' rights over their personal data and privacy, establishes companies' social responsibility towards these individuals, particularly through the principles of:

- **Data collection and digital ethics**
- **Data retention period, data minimization & digital sobriety**
- **Information for people & digital accessibility**
- **Data security**
- **Implementation of technical and organizational measures & digital responsibility**

In this capacity, the Firm has appointed a DPO (Data Privacy Officer) to implement compliance of the Firm's processing with the GDPR and has established a duty of vigilance and questioning at all levels of digital technology to reconcile advanced technologies with strong social and environmental ethics in addition to our ethical obligations as a regulated profession, particularly regarding generative artificial intelligence.

Commitments



Alerion Avocats X Un Toit Pour Les Abeilles



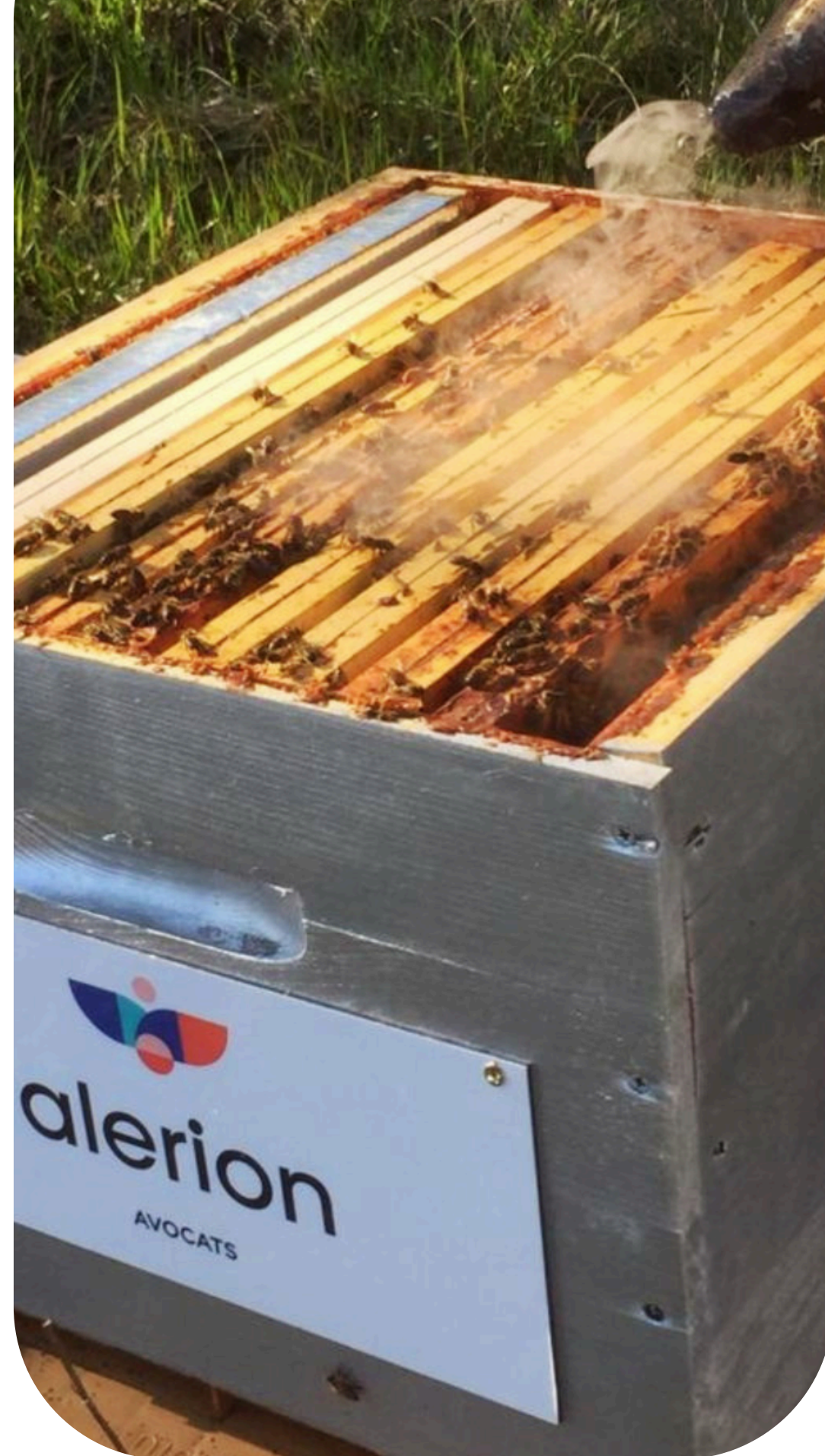
At Alerion Avocats, we are convinced that businesses have a role to play in preserving life and supporting those committed to biodiversity. In this spirit, we have partnered with the association Un Toit Pour Les Abeilles, which has been working since 2010 to protect bees and develop local, ethical, and responsible beekeeping.

Through the sponsorship of beehives and 40,000 bees, Alerion Avocats is taking concrete action to:

- **Supporting French beekeepers**
- **To promote the maintenance of bee populations**
- **Contribute to biodiversity**
- **Promote sustainable agricultural practices**
- **This commitment has existed for more than 6 years.**

Our partnership also relies on a local player: Alain L., a beekeeper committed to organic beekeeping for over 12 years. His hives, located between Fontainebleau, Champagne-sur-Seine and Villefermoy, thrive in a protected environment.

It accompanies the colonies in rhythm with the seasons and produces a honey that we share with our community.





Alerion Avocats X Green Sanctuaries



Green Sanctuaries was created in 2022 by Christophe Gerschel, founding partner of Cabinet Alerion Avocats, specializing in tax law and mergers and acquisitions.

Green Sanctuaries was born from a strong conviction: primary forests are a planetary treasure that urgently needs protection. Every minute, 11 football fields of rainforest disappear. Yet they are crucial for all of humanity: crucial for our climate; our access to water; our food; the preservation of incredible biodiversity, threatened with extinction and largely unknown; our health; our innovations; our economy.

It is with this perspective, and with the conviction that there is still time to act to protect these treasures for humanity, that Christophe Gerschel founded Green Sanctuaries to structure a concrete response to the threat facing primary forests. The organization takes the form of an endowment fund, complemented by an association created in 2025.





Green
Sanctuaries

On the ground, Green Sanctuaries deploys an original protection model in 5 parts: securing land, scientific research, raising awareness, supporting indigenous communities, promoting sustainable economic alternatives.

By 2026, over 1,700 hectares of invaluable forests in Latin America and Africa had been placed under protection, and 275,000 hectares were slated for enhanced protection. More than 10,000 people, including women and Indigenous communities, directly benefit from its work. The organization also contributes to the protection of over 180 endangered species.

In this context, Alerion Avocats is partnering with Green Sanctuaries. This partnership illustrates a shared commitment to supporting concrete actions to protect primary forests and biodiversity, as well as the communities that depend on them, for the benefit of us all!



TRANSMISSION

- The Master II Mergers and Acquisitions course at the University of Paris-Saclay is directed by Christophe Gerschel, partner in the Tax Law and Mergers and Acquisitions departments;
- Various courses are taught by some of the firm's lawyers, sometimes on the firm's premises, to postgraduate law students;
- Participation in various career forums such as the Forums organized by the EFB (Professional Training School for the Bars within the jurisdiction of the Court of Appeal of Paris) or the Legal Careers Forum.

ASSOCIATIONS

- Participation in the Race of Heroes, a charity race offering two courses: a 10 or 5 km race or a 5 km walk, allowing participants to support an association that is particularly close to their hearts;
- Donation in support of Ukraine through the Red Cross and the association Visions du Monde and Doctors Without Borders;

PRO BONO

- Active participation of Scheherazade Abbou in the work of the DataPublica Observatory;
- Active participation of Corinne Thiérache, partner in the IP/IT departments alongside the media in the context of the work of GESTE and its legal committee;
- Contribution of Corinne Thiérache to the work on freedom of expression and the Internet within the framework of the reflections of Villa Numeris (Think Tank).

TRANSMISSION

Skills development and knowledge transfer are at the heart of our ESG commitment.

We believe that sharing our expertise is essential to preparing future generations for legal and societal challenges.

Schéhéraza Abboub, associate of the Public Data department, had the pleasure of speaking as she does every year in the Master's program in urban planning at the École nationale des ponts et chaussées within the "information and communication technology" program.

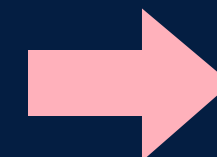
This working session has once again confirmed the need for future engineers in our cities to consider the legal issues surrounding data!



THE STATUS OF SUSTAINABILITY AUDITOR: HIGH AUTHORITY FOR AUDITING

We obtained the status of sustainability auditor after 90 hours of training, which is recognized by the High Authority for Auditing (H2A). This status gives us, under certain conditions, the ability to certify sustainability reports, like the Statutory Auditors (CAC). This includes the extra-financial analysis of audit reports in accordance with CSRD requirements.

Climate disputes





CLIMATE LITIGATION OBSERVATORY



The Climate Litigation Observatory monitors dozens of climate-related lawsuits in France and around the world, analyzing their motivations and drawing lessons. Our lawyers specialize in climate litigation:



JACQUES BOUYSSOU



SIBYLLE MAREAU



MARIE-HÉLÈNE BARTOLI VALLET



ADRIEN BOYER



CONSTANCE BENOIST



LUANA NILSEN





alerion

AVOCATS