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ESG Report 2023



Our sustainability journey, 2023

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lus Laboris

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Global HR Lawyers



Message from our Executive Director

Dear Readers

Looking back over the past year, there is much to be proud of. With the help and dedication of people around our alliance, we have achieved many good things together. We have implemented measures that have not only reduced our environmental footprint but foster social inclusivity and strengthen our governance structure. From promoting diversity and inclusion in our workforce to reducing our carbon footprint, every step we take towards responsible business practices is valuable to us on our journey towards full sustainability. I hope you will enjoy reading about our activities and, like us, take inspiration for the coming year.

Warm regards Sam Everatt



EXECUTIVE DIRECTOR OF IUS LABORIS

Sam Everatt

lus Laboris

The best HR law firms in one global group

Ius Laboris is consistently recognised as the leading legal service provider in employment, immigration and pensions law. With a global reach of over 1,500 HR lawyers across 56 countries in Europe, the Americas, the Middle East and Asia, our alliance of law firms assists international employers in navigating the complexities of the modern workplace with ease and confidence.

Founded in 2001 by a group of labour and employment lawyers from Belgium, France, Spain, Luxembourg and Italy, lus Laboris has since expanded its reach to cover 56 countries worldwide. Throughout our journey, we have consistently earned recognition as the premier legal service provider in our field, offering unparalleled expertise and support to our clients.

In 2022, Ius Laboris took a

significant step forward by establishing its Responsible Business group, dedicated to analysing the alliance's ESG activities, identifying areas for improvement and organising Alliance-wide ESG initiatives. In 2023, the group spearheaded the inaugural lus Laboris Impact Week, further cementing our commitment to responsible and sustainable business practices.

Twenty-three firms from around the world organised charity, pro bono, and other ESG-related activities during Impact Week to support the communities in which they work.

To analyse and propose solutions on emerging employmentrelated issues, lus Laboris established its International Policy Group in 2022. Comprising thought leaders from across our network, this

OUR EXPERTISE

- » DATA PRIVACY
- » DIVERSITY & INCLUSION
- » EMPLOYMENT RIGHTS
- » HEALTH & SAFETY
- » IMMIGRATION & GLOBAL MOBILITY
- » INTERNAL

INVESTIGATIONS &

- WHISTLEBLOWING
- » PAY & BENEFITS
- » PENSIONS
- » RESTRUCTING & LABOUR RELATIONS
- » TAX

ESG REPORT 2023

ABOUT US

group engages in in-depth discussions on key HR law matters, providing policy recommendations to major institutions and valuable insights for employers worldwide.

The group collaborates with organisations such as the OECD, the World Economic Forum, the World Employment Confederation, the ILO and IOE. Additionally, Ius Laboris has ten active and dynamic Expert Groups, gathering members from diverse regions and disciplines within employment, immigration, and pensions law. These collaborative groups blend expertise and experience from across the globe to meet workplace challenges and offer innovative solutions to employers. The groups meet regularly and produce articles, reports and other materials, shedding light on emerging labour market issues.

Local experts, global reach in 56 countries





About this Report

Our ESG Report 2023 reflects our commitment to sustainability and responsible business practices. Within its pages, you'll discover a detailed overview of the steps and initiatives undertaken by our member firms throughout the year. From minimising our environmental impact to promoting diversity, equity and inclusion in our workplace, lus Laboris remains committed to making a positive difference in the communities in which we work.

This Report contains four main sections:

- Environmental sustainability: This section highlights the actions taken by our member firms to reduce our environmental footprint and contribute to a healthier environment.
- Our people at the forefront: At lus Laboris, we prioritise creating an inclusive and supportive workplace where

everyone, regardless of their beliefs or background, can thrive professionally. This section outlines the initiatives undertaken to foster diversity, equity, inclusion and mental health.

- Social responsibility: We believe in giving back to the communities in which we operate. This section showcases the social responsibility initiatives carried out by our member firms in 2023, aimed at making a positive impact on the societies in which we live and work.
- Sustainable governance: This section details the governance-related measures taken by our member firms to enhance our sustainability efforts.

This Report is compiled from data provided by 35 of our member firms.

Our progress towards the UN Sustainable Development Goals

We are committed to advancing the Sustainable Development Goals (SDGs) set out by the United Nations. Last year, our member firms contributed to SDG 1 (No Poverty) by supporting non-governmental organisations and organising social activities in the communities in which we work for families in need and disadvantaged children. Our members also organised initiatives targeting young people, focusing on empowering individuals with the knowledge and skills needed to thrive in today's rapidly evolving world (SDGs 4 (Quality Education)). We believe that high quality education needs to be accessible to everyone across the world. Some of our member firms organised activities to help familiarise young students with legal work and enable them to compete in the labour market. Many of our firms also provided scholarships for students from valnurable families.



ABOUT THIS REPORT

We also contributed to SDG 13 (Climate Action), with almost all of our firms implementing or improving internal policies aimed at reducing plastics and paper, and improving energy efficiency. Some firms have already moved to eco-friendly buildings, while others are working to reduce their carbon footprint in other ways.

Almost all of our member firms organised activities in 2023 to further their progress towards gender equality (SDG 5 (Gender Equality)). Our firms have internal policies and rules aimed at ensuring equal opportunities for everyone. We actively promote women and run many initiatives to enhance work-life balance. As of December 2023, 55% of our overall employees and 60% of total associates are women.

At lus Laboris, promoting decent work for all and fostering inclusive economic growth lies at the heart of all our work (SDG 8 (Decent Work and Economic Progress)). Last year, we produced research papers and articles on employment issues, organised events to discuss them and participated in thought leadership discussions with organisations such as the OECD and the UN (SDG 17 (Partnership for Goals)). We support fair labour practices in all that we do.



Environmental sustainability

- » CONCRETE MEASURES
- » MINIMISING OUR CARBON FOOTPRINT



Environmental sustainability

At lus Laboris, we are working together to find solutions to emerging environmental issues and understand the importance of environmental sustainability. We are dedicated to decreasing our ecological impact and are actively adopting measures that embrace sustainable business practices.

Our people play a crucial role in this, as we work to deliver a positive impact both internally and externally.

Concrete measures

From limiting paper and plastic usage to shifting to eco-friendly buildings, lus Laboris we are gradually adopting planet-friendly solutions. Many of our member firms have reduced paper usage by adopting digital practices and avoiding hardcopy documents. We prioritise digital notebooks and minimise printing whenever possible. The OECD warns that the world is producing twice as much plastic waste as it did two decades ago, with the much of it ending up in landfill, incinerated, or leaking into the environment, with only 9% successfully recycled. Our responsibility is to reduce plastic usage and to recycle as much as possible. Our member firms have been taking various concrete actions towards reducing plastic pollution, including the removal of plastic bottles and replacing them with glass bottles. Many of our members have already removed pods and capsules from beverage machines, replacing them with coffee beans, and using compostable or reusable glasses and tableware. When selecting suppliers, our members prioritise working with planet-friendly, low-carbon suppliers. We are also committed to the recycling of waste and our members participate



MOST OF OUR MEMBER FIRMS HAD IMPLEMENTED POLICIES BY 2023 TO REDUCE PLASTIC AND PAPERWORK.

ESG REPORT 2023

in a variety of recycling programmes.

Our São Paulo office received Level A certification for the 'Aterro Zero' project

Our member firm in Brazil has taken significant steps towards sustainability. They have reduced disposable product use, paper consumption and waste.

In the last two years, the São Paulo office has received a Level A certificate from the 'Aterro Zero' project. Level A means that our São Paulo office is either already a zero landfill or is close to this goal.

Our member firm also implemented the '5S Program', an awareness campaign on the advantages of conscientious consumption and environmental preservation. Advancing this agenda, they initiated the 'Towards Zero Paper Consumption' project, involving digitising documents, reducing paper consumption, printing and energy use. This effort also included the implementation of selective waste collection in all four offices in Brazil, the introduction

of an electronic signature system, public awareness campaigns regarding the sustainability of materials and gifts, distribution of mugs and towels to all employees, and the removal of disposable cups from kitchens and meeting rooms. An accompanying awareness campaign aimed to reduce the consumption of paper towels.

Our Brazilian member firm is committed to integrating the ten **UN Global Compact** principles to their strategy, operations and organisational structure. They expect to further consolidate their culture of excellent services, with transparency, social responsibility, sustainability and DEI for all stakeholders, including collaborators, clients, the wider community and the environment. They are also committed to the 100% Transparency Movement, which aims to develop accountable, transparent institutions at all levels. Their team is participating in UN SDG Action Platforms such as the Climate Action Platform (SDG 13), the Action Platform Against Corruption (SDG 16), the Action Platform for

ENVIRONMENTAL SUSTAINABILITY

Human Rights (SDGs 3, 5, 8 and 10) and the Action Platform to Communicate and Engage.

Waste reduction in Austria

Our member firm in Austria collaborates with a local catering service called 'Schrankerl' as part of their employee benefits and waste reduction efforts. The service stocks a fridge multiple times a week with locally prepared meals, supporting Viennese small businesses that prioritise local produce. The food selection includes various preferences, offering both vegetarian and multiple vegan options, with products from Schrankerl partially subsidised by the firm. This initiative not only saves employees time and travel but also minimises packaging waste, as all leftover packaging is recycled by the catering service. Additionally, to reduce plastic waste in the office, reusable glass water bottles are provided, along with soda water from the tap and fresh fruit for all employees.

Our colleagues uniting to clean the forest

Last year, our member firm in Romania implemented a waste collection system

specifically for paper generated during professional tasks. The paper collected was sent to specialised recycling service providers. Additionally, they also participated in lus Laboris' Impact Week 2023, collaborating with Let's Do It Romania! a local social movement and volunteering association, for a cleanup initiative at Straule ti Forest near Bucharest. Our colleagues collected waste and cleaned for the local community. Meanwhile, our colleagues in Italy joined a reforestation programme in Paneveggio.

Digital library from our member in Turkiye

Our member firm in Turkiye has set up a digital library that continuously grows with new materials. They are working to reduce their carbon footprint by advocating digital copies of materials, embracing a paperless approach and encouraging remote work, along with virtual meetings. This not only aligns with their commitment to environmental responsibility but also enhances efficiency and effective time management within the firm.



Minimising our carbon footprint

At lus Laboris, we are dedicated to fostering eco-friendly workplaces, and our members implemented various measures in 2023 to minimise our carbon footprint. These initiatives include using public transport over cars, encouraging train travel instead of planes or cars, promoting municipal bikesharing, minimising heater/ air conditioning usage and educating our staff on energy-efficient practices and low-energy light sources.

We also adopted energy-efficient and watersaving technologies to reduce utility consumption. Last year, our Rio de Janeiro office partnered with Desperta Energia, a solar energy subscription system, resulting in a positive balance of over 10 thousand Kws between generated and consumed energy. Our UK member firm enacted a number of energy efficiency measures as well. It now reduces energy consumption during periods/areas of low/no occupancy by switching off lights in non-occupied areas of working

floors and switching off fan coil units to certain areas on Fridays when occupancy is typically lower, reducing the energy demand for cooling and heating. These actions reduce overall energy consumption and associated carbon emissions by simply stopping the consumption of the energy the equipment would otherwise have consumed.

Many of our member firms have a hybrid work-fromhome system, which is making significant strides in reducing our environmental footprint, particularly in transportation and office space efficiency. Several of our member firms have successfully transitioned to smart and eco-friendly offices, aligning with our sustainability goals.

Our eco-friendly office in Austria

In 2018, our Austrian member's office location selection went beyond strategic convenience. The firm chose an office in the Viertel Zwei building complex, known for its standards in energy efficiency and sustainable building management. The Viertel Zwei district itself received an ÖGNI platinum HYBRID OFFICE AND HOME WORKING SYSTEM



MINIMISING ELECTRICITY CONSUMPTION

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certificate in 2015 and became Austria's inaugural sustainable city district.

Our Austrian member firm actively promotes sustainable commuting by introducing scooters for employee use and plans to include the "Klimaticket," an annual Vienna public transport pass, in the employee benefits portfolio, to further minimise carbon footprint. To reduce unnecessary electricity consumption in the office, motion detectors activate lights only when needed and the office spaces feature a blinds system powered by solar panels, contributing to temperature regulation in an eco-friendly manner.

Our UK and Hong Kong member firms are Planet Mark Certified

Planet Mark certification signifies our firms' commitment to environmental responsibility by measuring and reducing carbon emissions. They have already proudly held the Planet Mark certification for the last two years.

Further, in 2023, our member firm in the UK relocated to the Arbor building in London. Sustainability was at the heart of the selection process for their new home, which is in the Bankside Yards development, the UK's first major fossil-fuel free, mixed-use development, running carbon neutral from year six – and it has achieved BREEAM excellence status. The development features an energy-sharing network which transfers surplus energy around the estate to increase efficiency.

In addition, our member firms in the UK and Hong Kong do not have single use plastic in their cafes, instead they provide plates, cups, silverware for staff to use. Last year, our UK member firm participated in the 'Belfast Beach Clean Up' alongside the National Trust and collaborated with partners St Mary's Garden and Open Bankside Trust to maintain green spaces.

Our member firms in the UK and Hong Kong have committed to set a long-term science-based target to reach net-zero value-chain greenhouse gas emissions by no later than 2050 in line with the SBTi Net Zero standard. As part of this commitment, they have also joined the Business Ambition for 1.5°C campaign, a global



ADVOCATING GREEN POLICIES, ALWAYS

WORKING BOTH LOCALLY & GLOBALLY coalition of UN agencies, business and industry leaders, in partnership with the Race to Zero. .

Working towards sustanibaility, both locally and globally

Our member firms regularly review their carbon footprint measurements to identify areas for improvement. We are committed to minimising our environmental impact as a cornerstone of our business strategy and operations. Our member firm in Serbia obtained the ISO 14001 standard for their environmental management system. Our member firms in the UK and Hong Kong are Planet Mark certified, while our member firm in Austria is part of the "Legal500 Green Guide," standing out for its positive impact internally and externally. Our member firms in Brazil, Finland and Denmark have signed up to the UN Global Compact principles and submit regular progress reports in accordance with their commitments. Our member in Finland is also part of the Worldwide Fund for Nature's Green Office initiative. Our member in Norway is Eco-lighthouse-certified (Miljøfyrtårn). This means that they meet strict requirements related to waste disposal, sustainable purchasing, energy efficiency and the working environment. Our Indian member firm has trusteeship with the Earth Day Network, the world's largest environmental movement. Our members also actively participate in and advocate for green policies at conferences around the world. In 2023, our UAE member participated in COP 28, contributing over 1800 pro bono hours to support the Ministry of Education and the COP28 Committee.

The United Nations Climate Change Conference

During COP28 in 2023, our UAE member firm provided support to the Ministry of Education with various services. This included drafting the concept note for the Educational Pavilion, designing an open call for content and creating a COP28 sponsorship agreement. Other services provided to the COP28 committee covered diverse areas such as events and entertainment, environmental experience, social and governance issues, financial governance, reporting financial crime, dispute resolution and legislative drafting. The firm also participated in Climate Law and Governance Day, contributing to an International Bar Association panel on Climate Competent Lawyering at COP28, hosted by Cambridge University.

Social responsibility

- » IMPACT WEEK 2023
- » SUPPORTING COMMUNITIES THROUGHOUT THE YEAR
- » PRO BONO WORK
- » YOUNG PEOPLE IN FOCUS



In May last year during our annual congress, our Dutch partner, Joost Verlaan, shared his vision that firms, lawyers and support staff from all across our alliance could join forces for one week to do charitable activities of all kinds. We all loved the idea and set up our first Impact Week for the last week in September. Members firms from three continents, representing 23 firms, plus our central team in Brussels, organised a range of creative activities, aimed at both environmental and social issues: from helping to clean the canals in Amsterdam and a forest near Bucharest, to providing aid to people affected by floods in Greece - all demonstrating our members' commitment to making the world a better place.



^{the netherlands} Joost Verlaan

Social responsibility Impact week

Impact Week Activities

Here are some of the things our member firms did for Impact Week in September. In Slovenia, our member firm made donations to organisations providing fieldwork in affected areas. In Greece and Cyprus, our member firms collaborated with non-governmental organisations to deliver food and supplies to those impacted by floods.

In Chile, our member firm organised its first inter-firm 'padel' championship, with proceeds going to La Esperanza Corporation, which supports the rehabilitation and reintegration of low-income individuals recovering from drug addiction. They also supplied school materials to the Familias Power Foundation, helping children from vulnerable families. Child wellbeing was a key focus of many

of our member firms' activities. In Turkiye, our member firm spearheaded the Wish Tree Project, providing school supplies and winter clothing to 40 children in Urla. Our member firm in Hong Kong organised the Box of Hope initiative, offering gifts and clothing to underprivileged children. Meanwhile, our Cyprus firm organised a "Back to school supplies for All" initiative, providing school supplies to children in need.

In Sweden, during Impact Week, our member firm supported the Swedish church in their efforts to aid underprivileged families. In Switzerland, we volunteered for the Brunegg Foundation, which provides living, training and work opportunities to people with disabilities, assisting with the foundation's annual party. In Luxembourg, we put on our running shoes to do







a charity run to support the Cancer Foundation. To further boost donations, the local firm made an additional contribution to go to charitable projects in the region. In Portugal, our member firm donated food and goods packages to food banks. In Austria, our member firm contributed goods to the Vienna-based foundation, Matusya, which supports mothers and children who fled Ukraine to Austria.

Many of our member firms organised workshops and discussions during Impact Week. In Mexico, they organised an ESG Workshop for non-profits to help them understand how ESG principles can benefit their operations. In Colombia, our member firm organised a discussion on Human Rights, with over 70 non-profit organisations taking part. In Romania, our member firm welcomed two groups of first-year law students to their headquarters to learn about the legal profession. In Ireland, our member firm hosted a firm-wide webinar delivered by Hometree. Hometree endeavours to connect people with nature and facilitates a wide variety of projects to address both Ireland's declining biodiversity and

the unfolding climate challenge. Our UK firm got involved in a fundraising activity for their charity partner, the Sutton Trust, in which participating teams were challenged to travel as far away as possible from their office (and back) in a set amount of time, without using motorised or public transport.

In the UAE, Oman, Bahrain and Qatar, our member firms organised both workshops and social activities during Impact Week. One workshop was for prisoners, covering topics such as 'Know Your Rights' and 'Employment & Job Readiness'. They also gave talks on cyberlaw and digital footprints, child protection law, education law and the new federal civil personal status law. Our member firms collaborated with the Al Noor Association in Oman to record 40 audio books in Arabic for blind children. They visited the UCO Parents Care Centre nursing home







in Bahrain, where they shared stories of Bahrain's art and culture. They made several presentations at schools and spent approximately 30 hours educating school staff and students.

In Kazakhstan, our member firm prepared a report on artificial intelligence for law students to support their professional development. In Cyprus, our member firm organised a sustainable fashion training session with an industry expert and a clothing recycling initiative in the office. They also screened a documentary on food waste and waste management throughout Impact Week. In Italy, our members delivered a free lesson on labour law to the Fondo Ambiente Italiano and organised a walk to the office day. In Brazil, our member firm provided free legal advice, including representation in court, to poor families selected by the Instituto Dara.















IMPACT WEEK EMBODIES THE SPIRIT OF UNITY WITHIN IUS LABORIS, WHERE OUR MEMBERS JOIN FORCES FOR A WEEK TO DEMONSTRATE OUR SHARED COMMITMENT AS AN ALLIANCE. BUT EVEN BEYOND IMPACT WEEK, THROUGHOUT 2023, OUR MEMBERS ENGAGED IN VARIOUS CHARITABLE INITIATIVES, REFLECTING OUR ONGOING DEDICATION TO MAKING A POSITIVE IMPACT.

Supporting communities throughout the year

Across the world, lus Laboris member firms demonstrated their commitment to social responsibility through a wide range of initiatives in 2023. In Cyprus, our member firm packed 100 boxes of Easter gifts at the Cyprus Red Cross premises for families in need, offering vouchers for Easter and providing financial aid in response to the Turkish and Syrian earthquakes. In Austria, our member partnered with the Make a Wish Foundation for children with serious illnesses. Our member firm in Croatia made donations for refugees from Ukraine and our Turkish firm implemented various ESG activities to assist vulnerable people within the community, including a programme to support the victims of the earthquakes in Turkiye and Syria. Our Ukrainian member firm was involved in numerous activities, including donations to the Ukrainian Army.

Many of our members provided financial support last year to help those in need. In Serbia, our member firm provided financial assistance to the Belhospice palliative care centre and participated in a humanitarian ball. In the UAE, we offered over EUR 75,000 to various causes, while our members in the UK and Hong Kong collectively raised over GBP 100,000 to go to Alzheimer's Research in the UK.

Our member firms often collaborate with non-governmental organisations to support communities. For example, in Romania, our firm made contributions to The Margareta of Romania Royal Foundation, the Invingem Autismul Association, SOS Children's Villages Romania, Hospice Casa Sperantei and Fundatia Inovatii Sociale Regina Maria. Our member in Luxembourg donated to CARE and partnered with the Institut pour le Mouvement Sociétal, while our member in France donated to "Le Bus de la solidarité" and Restos du Coeur. In the UK and Hong Kong, our members worked with Business in the Community, Legal Sustainability Alliance, Support Through Court, Working Families, Amicus, the Social Mobility Foundation, Chapter One, Inspire, and PRIME. Our member in Norway has supported the free legal advice service Advokatvakten for a number of years, and regularly makes financial contributions to initiatives and organisations such as the University of Oslo's Human Rights Week, the Norwegian Association for Disabled People and the Norwegian Red Cross. Our Belgian member, during the relocation of their Brussels office, donated furniture and equipment to associations to give them a second life. Our members also participated in charitable runs (e.g. 10 miles in Antwerp, 20 km in Brussels) and supported the United Fund for Belgium, which raises funds for projects all over Belgium. Our member in India ran programmes to help under-privileged people in India and abroad by sponsoring their education and training.

Pro bono work

Almost all of our member firms provided pro bono services last year. In Brazil, our member firm supported institutions working with children, teenagers, elderly people, women, black people, the LGBT+ population and others in vulnerable situations. Their Legal Assistance Programme provided pro bono legal services to families. In 2022, the legal department handled 171 cases, including child support cases, workers' disputes, cases around visiting rights and the right to adopt, social security benefits and housing. Our member invested around 300 hours in pro bono work, with 20 volunteers involved and contributing over BRL200,000.

Our member in Latvia played a crucial role in advocating for the rights of the LGBTQ+ community. Over the last five years, they have provided pro bono legal assistance to the Association of LGBT+ and to Mozaika, serving as their official legal counsel. The firm's pro bono team represented families before the administrative courts to ensure that same-sex couples and families were recognised and received support for their needs without facing discrimination. Overall, the Latvian courts have recognised same-sex couples as families in nearly 50 cases, with our member firm representing 10 of the applicants.

Other member firms have also been active on the pro bono front. Our member in Norway collaborated with Juridisk rådgivning for kvinner (JURK), a free legal aid clinic for women that offers free legal assistance. Our member in South Korea supported public interest groups and underprivileged communities without access to legal services, facilitated through a public interest committee and a foundation established within the firm. They also run scholarship programmes and engage in various other socially responsible activities. Our Danish member carried out a significant amount of pro bono work, collaborating with organisations such as Médecins sans Frontières and PlanBørnefonden. Meanwhile, our member firm in Kazakhstan took an active role in the development of animal protection laws and supported local animal shelters, contributing to a range of animal welfare initiatives within the country.

These pro bono initiatives have helped us to champion social justice and, hopefully, make a positive impact on the communities we work in worldwide.

Young people in focus

Young people are the future, and our commitment to supporting them is evident through various initiatives. In Italy last year, we donated PCs to students and in Ukraine, we provided scholarships to talented young students, hopefully paving the way for their future success. In the UK and Hong Kong, our members partnered with the Sutton Trust to help young people from disadvantaged backgrounds access the legal profession and drive social mobility. In Brazil, our member firm supported the Social Institute to Motivate, Support and Recognize Talent - a private, non-profit entity that identifies young, lowincome gifted children and offers them scholarships. They also supported PROA, which aims to help low-income students prepare for professional training, Amplia FGV, an initiative that supports lowincome students in preparing for the Law Entrance Test for the Fundação Getúlio Vargas Law Course in Rio de Janeiro, and the Prosseguir Project by the Center for the Study of Labour Relations and Inequalities, offering support to black students and the LGBT+ community, in vulnerable situations. In The Netherlands, our firm worked with JINC to provide young people aged 8-16 from disadvantaged neighbourhoods with language trips and short internships.



Diversity, equality and inclusion

- » OUR PEOPLE AT THE FOREFRONT
- » MENTAL HEALTH AND WELLBEING IN FOCUS
- » OUR COMMITMENTS TO DE&I

Diversity, equality and inclusion

Our people at the forefront

At lus Laboris, our focus extends beyond employee performance. We're all about creating a great environment for everyone, where people feel supported and can thrive. We're making big things happen together, and our diverse workforce stands as one of our greatest assets, enabling us to better understand and serve our clients globally.

We are committed to fostering a culture that mirrors the evolving global landscape, one that embraces and celebrates individual aspiration. Our goal is to create an inclusive environment where everyone feels accepted and valued for their unique qualities. Our learning and development opportunities for employees empower them to address challenges and achieve personal and professional growth.

Mental health and wellbeing in focus

We are dedicated to fostering a safe and healthy workplace environment for all our colleagues. Each individual should feel empowered to voice their concerns and seek assistance when needed. We have taken proactive steps to normalise discussions about mental health, free from any stigma or fear of reprisal.

Last year, our members took active steps to



MAKING BIG THINGS HAPPEN TOGETHER!



D E & I

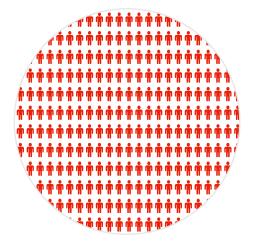
support the well-being of our employees. They provided mental health training sessions during onboarding and regularly thereafter. Many introduced workplace initiatives, such as talks by counsellors and access to medical consultations. They also organised webinars, podcasts, and fun team-building activities to address employee concerns.

In Latvia, Lithuania, the UK and Hong Kong our member firms are signatories to the Mindful Business Charter, focusing on better working practices for mental health and wellbeing. In Austria, our member firm has signed the "Charta der Vielfalt," promoting diversity recognition and integration in their business culture. In the Netherlands, our member provided access to www. openup.nl for anonymous psychological support.

In India, our member firm has an Open-door Policy, ensuring that all employees have direct access to mentoring and support for mental health issues. They encourage open communication and proactive support, fostering a culture of understanding and care.

Last year, a number of our member firms offered gym discounts and organised sports activities to promote a healthy lifestyle and work-life balance. In Poland, our member firm provided various incentives, including support for volunteering and co-financing in-vitro procedures. In China, our member has set up sportsthemed interest groups and offered weekly yoga and massage sessions for all staff.

To address women's health issues, some of our member firms hosted interactive lectures on menopause and published articles on related topics. They also adopted hybrid and flexible working conditions to enhance work-life balance. In Luxembourg, our member



OVER 2000 OF OUR STAFF RECEIVED TRAINING ON ESG, DE&I OR SUSTAINABILITY IN 2023

DE&I



implemented an 'OFF system' where lawyers can specify times when they prefer not to be disturbed, with the aim of reducing stress for all employees.

Closer to our employees' needs

Our member firms in the UK and Hong Kong in 2023 hired a D&I & Wellbeing lead whose role is to promote awareness of the wellbeing of all their people, pulling together the work on employee resource groups (ERGs), policies and client interactions to harmonise their position on D&I & Wellbeing. Their ERGs included a Disability strand and a Wellbeing strand. These groups have held dedicated internal events that focus on wellbeing and mental health. In addition, throughout 2024 they will be expanding their network of Mental Health First Aiders to ensure that they are able to proactively spot, support and direct people who may be overwhelmed either by their work or their personal life.

Three pillars of encouragement

In Brazil, our member firm prioritises employee wellness through activities that cover all three pillars of encouragement: exercising; healthy eating and stress management. They offer various benefits such as:

- 'Gympass': a platform offered to employees and their families
- 'Checkup Saúde': a service that offers various clinical, laboratory and imaging tests
- 'No Stress Assistance': domestic assistance and repairs to home appliances
- Apoio Pass': a counselling programme
- 'Zenklub': exclusively offering online psychotherapy sessions to the firm's interns.

Additionally, our member in Brazil has been part of the Federal Government Programme 'Empresa Cidadã' since 2021. This allows for extended parental leave, providing 180 days for women/ mothers and 20 days for men/fathers. For women who choose not to extend their parental leave, they have the option to leave work one hour earlier until their baby reaches six months old, encouraging breastfeeding without any loss of wages. Further, the firm offers 'Espaço Mãe' (Mother Space), a designated breastfeeding support room.

New approach, new values

Our member firm in Belgium has introduced a new People Policy along with a Mission and Shared Vision that underline their commitment to fostering a positive work environment. This includes a strong emphasis on mental and physical well-being, work-life balance and support for parents.

Our Belgian member firm offers an individual coaching programme, in which associates can request coaching sessions with external coaches from Better Minds at Work. They have also implemented measures to reduce billable hours and provide training on time and stress management.

Our commitments to DE&I

Our people are our greatest strength. We embrace multiculturalism and prioritise DE&I in all our policies and initiatives. Last year, our member firms continued their efforts to foster multicultural and diverse workplaces, ensuring that everyone, regardless of their beliefs or background, has equal opportunities to succeed and thrive.

Our employees hail from over 80 countries and regions. Women represent approximately 55% of our workforce (based on data from 35 countries). Within our workforce, women comprise about 30% of total partners, 40% of our total counsel and directors and 60% of total associates. Regarding age distribution,

28



D E & I

approximately 30% of our employees are aged up to 29 years old, around 60% fall within the 30 to 55 age bracket and 10% are 56 and above.

Pioneering

Last year, our member firm in Latvia received the esteemed Diversity Award in the 'Pioneers' category at the Riga Pride Diversity Award ceremony. The firm has also signed Latvia's Diversity Charter. By embracing this charter and its 15 guiding principles, the firm reaffirms its dedication to creating an inclusive environment in which every individual, especially those in the LGBT+ community, feels welcomed and valued.

Towards DE&I

In the past year, our Italian member firm continued its endeavours to foster an equitable workplace environment for all. They offered flexible options such as part-time work and telecommuting, especially for mothers with young children. They also improved policies to support maternity, increasing allowances for female professionals. Workshops on bias in language were organised for lawyers and staff. They dedicated a week to gender equality, involving both internal professionals and clients. Additionally, the firm is a member of Parks, an LGBTQ+ inclusion association, offering training and workshops.

Our member in Germany dedicated specific days to women, such as Women's Night and Women's Day, and also organised training on DE&I topics. Our member in Norway collaborated with Amnesty for Pride month.

In 2023, our member firm in UAE

embarked on a series of initiatives to foster a more inclusive and equitable workplace environment.

The firm broadened its recruitment efforts to attract candidates from diverse backgrounds, aiming to enhance the richness of perspectives within the organisation. Gender diversity was a focal point, with concerted efforts to increase the representation of women in senior positions such as partners, senior counsel and senior associates. The firm strived to provide equal opportunities for professional development, promotion and compensation for all employees, irrespective of their background, and emphasised leadership accountability for championing DE&I initiatives at all levels of the organisation.

Additionally, the firm implemented the 'I AM Remarkable' initiative to empower staff and offer opportunities for upskilling and career advancement to all employees. Finally, to foster understanding, unconscious bias training was provided to all employees, promoting a more inclusive and empathetic workplace culture. All department heads had training on DE&I, and all employees participated in mandatory sessions with Equality Check. DE&I

Creativity and plurality

Our member in Brazil believes creativity, plurality and commitment to people, clients and society are what makes sustainable growth possible. Through their InclusiVA program, they are dedicated to fostering a workplace where everyone feels valued and respected. Led by their DE&I Committee and supported by the leadership, they have implemented policies to ensure that DE&I are woven into every aspect of their operations. They are proud signatories of the Women's Empowerment Principles and the UN Global Compact, which guide their efforts towards gender equality and sustainability. With initiatives such as mandatory female representation on their board and a female-led management committee, they are working towards a more balanced and inclusive leadership structure.

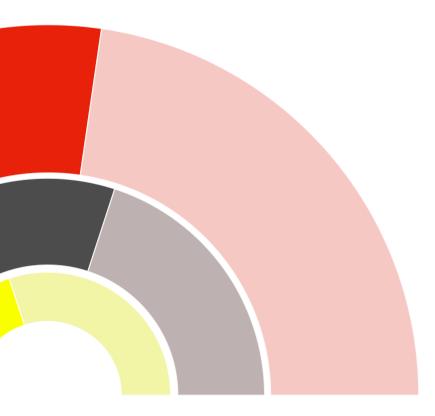
Women



55% OF OUR TOTAL EMPLOYEES ARE WOMEN



at lus Laboris





ARE WOMEN

30% OF OUR TOTAL PARTNERS D E & I

Steps to reinforce diversity

Our member firm in India has taken significant steps to reinforce its commitment to DE&I.

- » Celebrating women's achievements: Across all their offices, the firm honoured International Women's Day, recognising the invaluable contributions of women within the firm and beyond.
- Combatting sexual harassment:
 Specialised partners led training sessions on anti-discrimination law in India, the Prevention of Sexual Harassment legislation (POSH), ensuring that all lawyers and external partners serving on Internal Complaints Committees of client companies were well-equipped to address and prevent workplace harassment.
- Embracing Pride Month: During Pride Month in 2023, our member firm engaged in discussions and panels focused on LGBTQ+ issues, featuring speakers who provided insight and expertise. They also used social media platforms to share articles, fostering awareness and understanding of LGBTQ+ rights and challenges.

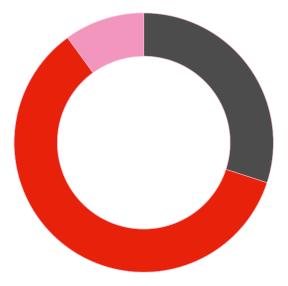
Employment opportunities and education

Our South Korea member's DE&I activities are based around providing employment opportunities and education to vulnerable social groups.

 People with disabilities: They provide jobs for people with severe disabilities not only through direct employment but also by helping them to develop job skills through education and training. Eighteen individuals with severe disabilities work at our offices in South Korea.

- Women on career * breaks: Our member firm is actively involved in social activities to help women who have taken time out of the workforce for marriage, pregnancy and childcare to re-enter the workforce. In particular, our firm runs a Legal Assistant Academy established in conjunction with the Women's New Work Center under the Ministry of Gender Equality, where they provide vocational training and gender equality education.
- » Training programmes: Our member firm runs vocational training programmes for women who have defected from North Korea.
- » Senior interns: Our South Korean firm provides jobs for retirees by running a senior internship programme.

Age distribution





60% OF OUR EMPLOYEES FALL WITHIN THE 30 TO 55 AGE BRACKET



30% OF OUR EMPLOYEES ARE UP TO 29 YEARS OLD



10% OF OUR EMPLOYEES ARE 56 AND ABOVE



DE&I

Governance

- » SHARED VALUES
- » QUALITY ASSURANCE
- » TRANSPARENCY AND ACCOUNTABILITY
- » OPERATIONAL STANDARDS



GOVERNANCE

Governance

Shared values

All our law firms sign up to an agreement that they will "conduct their business in a socially responsible manner, within the laws, customs and traditions of the countries in which they operate." They agree to comply with the ethical and professional rules imposed both by their national bar and by international standards. Members also agree to respect the rights of their employees and to uphold the principles of equal opportunity and non-discrimination in employment. In addition, each member firm is expected, not only to share the alliance's values, but also be willing to play an active role in furthering the alliance's objectives.

Quality assurance

Our alliance is governed by a set of quality assurance principles, imposed on all our law firms. High quality is of great importance both to us and our clients and so our Quality Committee conducts alliance-wide surveys to ensure that standards of service are both consistent and high. This includes anti-corruption and anti-money laundering checks, along with due diligence mechanisms based on client type, matter and risk factors. Open communication, conflict of interest policies, and regular client communication with feedback mechanisms are also integral to our quality of service.

If a quality issue does arise, our Quality Management System sets out a specific procedure to be followed, with possible sanctions for breach of the standards. In addition, each year, members are required to provide documentary evidence that they have met the criteria set by the quality standards. They also complete an annual survey about the services performed by other members, to enable us to build a picture of quality of service across the world.

Transparency and accountability

Accountability and transparency are important to us and we ensure to have effective mechanisms in place to enable employees and members to voice concerns. We encourage individuals to raise issues and we facilitate prompt investigation and resolution. Our members adhere to policies and procedures regarding whistleblowing that align with legal requirements and regulatory guidance.

Operational standards

We seek to ensure that all our members operate to the standards necessary to do business internationally, including, for example, by adhering to strict data privacy rules where transferring data to and from different countries. We also, naturally, ensure that our members have in place at all times a comprehensive insurance policy that is satisfactory to their national bar and international standards in force.

lus Laboris **Responsible Business Group**



PORTUGAL

Inês Reis

Inês heads the **Responsible Business** Group and is also a member of our Executive Committee.



COLOMBIA

GERMANY





Catalina Santos

Alexander Lea Ulrich

Rossi

ITALY

Valeria Moriggi ESG REPORT 2023



Gerson Vaca

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THE NETHERLANDS

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Michelle Besa This report was prepared by the lus Laboris central team. If you have any questions regarding our ESG Report for 2023, please contact us at info@ iuslaboris.com

UK

Ius Laboris Geographical Coverage





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