
CMS
law·tax·future
Building better futures
Responsible Business Highlights 2025/26
THE GLOBAL GOALS
For Sustainable Development

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Being a responsible business



Charles Currier
Senior Partner

The global challenges our society faces today and in the future are immense, ranging from the climate crisis to inequality. Guided by the UN Sustainable Development Goals and our commitment to the UN Global Compact, we strive to collaborate and engage with our stakeholders to address these challenges.

Climate action is a top priority for us, and we are fully committed to reducing our environmental impact. Our ambitious near-term carbon reduction targets, approved by the Science-based Targets Initiative, and our commitment to achieving Net Zero by 2050 at the latest, demonstrate this dedication.

As a global, future-facing law firm diversity and inclusion are not just aspirations for us, they are essential. We are committed to fostering a supportive and inclusive culture that encourages authenticity and celebrates all our people and their unique backgrounds.

We also aim to be a leader in social purpose. Our social impact and pro bono programmes ensure that, together and individually, we can make a positive difference in the communities where we live and work, both locally and globally.

Equally important is our role in advising clients as they navigate the global challenges we all face. We have both an opportunity and a responsibility to support our clients and society in facing these global challenges and creating a more sustainable future for everyone.

> *At the core of our firm is a commitment to responsible business. We strive to cultivate a culture of trust, respect, and support, embracing all aspects of diversity and inclusion. We aspire to lead the legal sector in social impact, pro bono work, and sustainability. Our aim as a future-facing law firm is to inspire, impact and support our clients, our people and our communities, helping them to reach their full potential and thrive.*
>
> **Charles Currier,** Senior Partner

Our approach

At CMS, our ambition is to create a positive impact for our communities, clients, colleagues and the environment. ESG considerations are embedded across our business operations and aligned with our values.

This document provides an overview of the firm's responsible business approach and activities. Our approach is to go beyond regulatory compliance and we are committed to continuous progress through our ambitious programmes. We focus our efforts on areas where we can have the greatest impact, guided by the UN Global Goals and our commitment to the UN Global Compact.

Our approach is focused on three pillars:

Our business

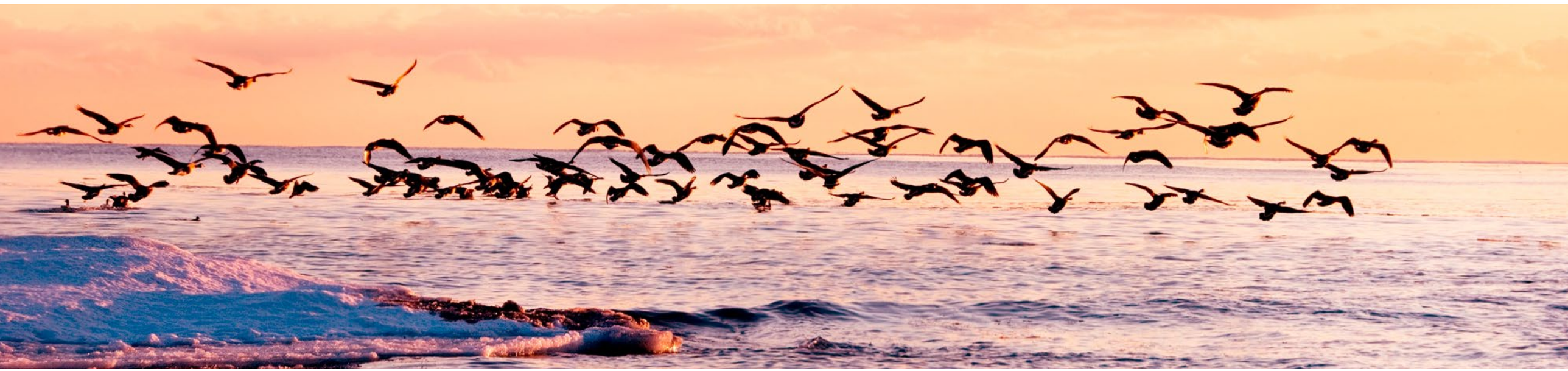
Our environmental impact

Our social impact

UN Global Goals

The UN Global Goals are a set of 17 goals for government, businesses and individuals that address the greatest challenges of our time. The Global Goals are fundamental to building a better future for all and we are committed to helping make them a reality.





Our business

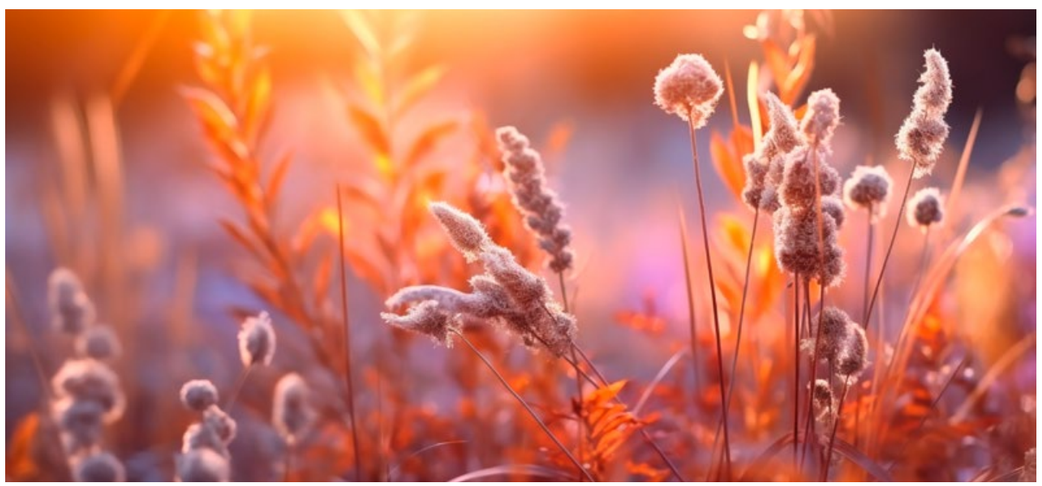
We are committed to operating responsibly and making a positive contribution to society

As a law firm, upholding the highest professional standards and complying with all laws, regulations and rules relevant to our business is an absolute priority.

We have robust policies and procedures on client and matter onboarding, anti-money laundering and bribery and corruption which we review regularly. Our people are encouraged to raise concerns quickly and confidentially and we provide regular training on these subjects.

We expect the same high standards from those we work with and are committed to ensuring that there is no modern slavery, human trafficking or child labour in our supply chains or in any part of our business. We have a Supplier Code of Conduct and our approach is to go beyond compliance, upholding high standards across human rights and labour, ethics, data protection and sustainability. This means we seek to work with suppliers that align to our own standards, and we are committed to collaborating with our supply chain to ensure the right processes, procedures and controls are in place for suppliers to adhere to our Supplier Code of Conduct.

In line with the UN Guiding Principles, we respect and support fundamental human rights and we work to guard against complicity in human rights abuses. We strive to avoid causing or contributing to adverse human rights impacts on our people and those who work for us through our supply chain. We also commit to addressing such impacts immediately should they occur. Details can be found in our Modern Slavery Statement and Supplier Code of Conduct.





Reporting, awards and recognition

Our approach to responsible business is underpinned by recognised global frameworks, transparent reporting and external validation of our performance.

We are signatories to the **UN Global Compact** (UNGC), the world's largest corporate sustainability initiative. As a participant of the UNGC, we support the 10 principles and are committed to embedding them across our business. You can see our latest submission here.

We report annually in line with the **Task Force on Climate-related Financial Disclosures** (TCFD) through the CMS Cameron McKenna Nabarro Olswang LLP Annual Report and publish a Global Reporting Initiative (GRI) report aligned to the GRI Standards. Go to the Appendices in this Report to review. We are also signatories to **The Climate Pledge**, reinforcing our commitment to climate action and the transition to a net zero future.

During the year, our sustainability and responsible business efforts continued to receive external recognition. We retained an **EcoVadis** Silver rating and were recognised by **CDP** as a Supplier Engagement Leader for our work on climate action throughout our value chain. We were also named among Lamp House's Top 20 law firms for responsible business performance, ranking 12th in its 2025 assessment.

In Poland, our Warsaw office received the City of Warsaw's Partner for the Climate Certificate, recognising its contribution to environmental protection, sustainability initiatives and ecological education. In addition, our programmes were shortlisted for several industry awards, including ESG Programme of the Year at the Legal Business Awards and the Sustainable Impact Award at the British Legal Awards, reflecting the breadth and impact of our work across environmental sustainability, social impact and responsible business.

Through our collaborations with clients and partners, we also contributed to award-winning and shortlisted initiatives that advanced supply chain sustainability, climate action and responsible business outcomes across multiple sectors.

These recognitions reflects the dedication of our colleagues and partners and reinforces our ambition to create lasting positive change for our clients, communities and the environment through our Future Facing Law strategy.



Looking after our people

CMS places great importance on health, safety and wellbeing, and is committed to providing a wide range of initiatives to support the health and wellbeing of our people.

Supporting and improving mental health is a key consideration and we are a signatory to the Mindful Business Charter, which aims to reduce unnecessary workplace stress. We also have a board member Partner to champion mental health and wellbeing at a strategic level.

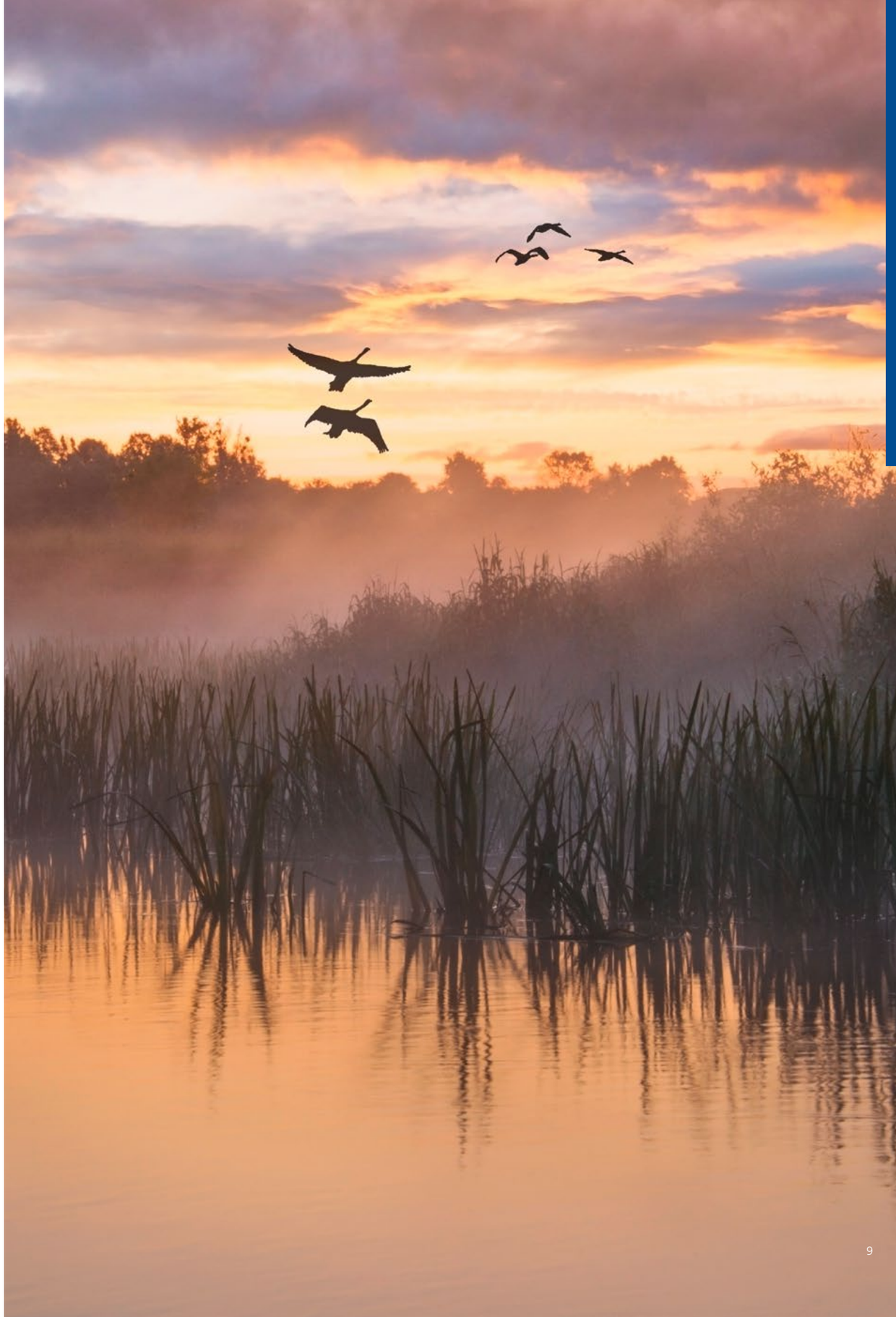
We take a data led approach to our wellbeing strategy and have recently introduced a programme to support our Gen Z Trainees to support them in maintaining a sustainable legal career.

We provide mental health awareness training for Partners, business leaders and people managers and have a global network of Wellbeing Ambassadors who are mental health first aid champions.

Other initiatives include a Domestic Abuse policy with training for our Wellbeing Ambassadors and HR teams, and a Menopause policy. We have a team of trained Menopause Champions, and the firm is signed up to the Menopause Friendly accreditation scheme.

We run a regular programme of wellbeing webinars which are popular and well attended.

We provide mental health awareness training for Partners, business leaders and people managers and have a global network of Wellbeing Ambassadors who are mental health first aid champions.





Diversity, Equity, Inclusion and Belonging

As a law firm, our people are our most important asset and delivering world-class service to our clients is our business priority.

We aspire to build ever stronger relationships and trust with our people, clients and communities to change the future face of law and lead the sector on diversity, equity, inclusion, and belonging (DEIB).

We have made positive progress over the last decade, creating a more diverse firm and a more inclusive culture, but there is always more we can and must do to continue to strengthen and evolve our culture to create a sense of inclusion and belonging for everyone.



Charles Currier
Senior Partner

"CMS place diversity and inclusion at the centre of our culture and at the heart of our business as it makes our firm a more rewarding place to work and a more sustainable business.

Future Facing Inclusion is our approach to building a culture of trust, respect and inclusion which embraces differences and encourages diversity of people, views and experiences, for the benefit of all."

Our DEIB achievements

Investing in Ethnicity Maturity Matrix Accreditation

This year marked CMS's first submission to the Investing in Ethnicity Maturity Matrix, providing an independent, evidence-based assessment of our approach to race equity.

The Matrix offers a recognised framework to evaluate organisational policies, practices, and culture, identifying actions that support fair and inclusive outcomes across the employee lifecycle.

ISO 30415 Standard for D&I

CMS has earned accreditation to the ISO 30415 Standard for Diversity and Inclusion, recognising our success in fostering a workplace where all employees are valued and respected.

Valuable 500 global business partnership

CMS is a member of the Valuable 500 global business partnership, a global movement that seeks to end disability exclusion. The goal is to unlock the business, social, and economic value of the 1.3 billion people living with disabilities worldwide. This partnership signifies our proactive stance in promoting equality and ensuring that individuals with disabilities are included and valued within the workplace and society at large.

Top 75 Social Mobility Employer

We believe that a career in law should be open to everyone. Recognised as a Top 75 Employer in the Social Mobility Employer Index since 2017, we are commended for our efforts in accessing and advancing talent from diverse backgrounds.

Disability Confident Employer

CMS continues to be recognised as a Disability Confident Employer (Level 2) under the government-led Disability Confident Scheme, reflecting our commitment to accessible, fair, and supportive recruitment processes for candidates with disabilities.

Through the scheme, we focus on removing barriers, offering reasonable adjustments throughout recruitment, and embedding consistent, inclusive hiring practices, ensuring opportunities at CMS are accessible to individuals with a broad range of needs and experiences.

Pride in London

Pride in London serves as a platform to celebrate the vibrant diversity of the LGBTQ+ community, and CMS has proudly been an official Pro Bono Legal Sponsor since 2012, helping to promote greater visibility for LGBTQ+ issues in public and corporate life.

General Counsel for Diversity & Inclusion

The General Counsel for Diversity and Inclusion (GCD&I) is an initiative driven by General Counsels and the In-House Community. We are proud to be a lead partner of GCD&I, working to advance equity, diversity, and inclusion throughout the legal sector.

Carer Confident Employer

CMS is proud to be a Level 1 Accredited Carer Confident Employer. This accreditation is awarded by the Employers for Carers Benchmarking Scheme and highlights our commitment to supporting carers through our workplace policies and practices.

Inclusion Networks

Our 13 Inclusion Networks are essential in raising awareness, driving positive change, and cultivating a culture of inclusion at CMS. Our networks focus on Race, Gender, LGBTQ+, Disability, Mental Health, Social Mobility, Families & Carers, and Faith & Religion.

Our environmental impact

We are committed to addressing our impact on the environment and have set ambitious climate action commitments

Our sustainability strategy is driven by a belief that meaningful change comes from collective action and a commitment to building a more sustainable future.

As a Future Facing firm, we recognise that environmental challenges are evolving rapidly and require long-term thinking, innovation and collaboration.

We are focused on reducing our carbon emissions and delivering a credible pathway to Net Zero, while continually improving the quality and transparency of our sustainability reporting. Beyond our own operations, we work with suppliers, clients and colleagues to reduce environmental impacts, build sustainability knowledge and inspire action through initiatives such as Sustainability Unlocked and our network of Sustainability Champions. We also support a wide range of environmental and social sustainability programmes, from biodiversity projects to volunteering opportunities that create positive impact in our communities. Having achieved our 2025 carbon reduction target, we are now focused on the next stage of our journey: delivering further emissions reductions by 2030 and helping to create sustainable and rewarding futures for our clients, our people and society.

Our climate commitments

We recognise that in providing our global legal and tax services our day-to-day operations have an impact on the environment. Our environmental policy aims to reduce these adverse impacts. This environment policy covers CMS Cameron McKenna Nabarro Olswang LLP and its affiliates.





Our Environmental Policy

- Operate compliantly, achieving or exceeding all applicable environmental legislation, regulations, and other compliance obligations in our operations.
- Create realistic objectives and targets in environmental management to reduce our impacts, including Science Based Targets.
- Effectively control the environment aspects and impacts arising from our activities.
- Educate, inform and empower our people to understand environmental challenges, this policy and the actions they can take to deal with them.
- Challenge our suppliers and contractors to understand their environmental journeys and partner with them in support of our commitment.
- Identify and implement technologies and techniques that reduce our environmental impact and support sustainable operations.
- Reduce and sustainably manage the waste that we produce and promote circular economy principles in our use of products and services.
- Assess the risks and opportunities in environmental management for our operations and manage them accordingly.
- Recognise the importance of biodiversity and support practices that protect and enhance ecosystems and natural habitats.
- Consider the long-term impacts of our services in decision-making.
- Review and report on our progress through mandatory and voluntary disclosures.

Having achieved our 2025 carbon reduction target, we are now focused on the next stage of our journey: delivering further emissions reductions by 2030 and helping to create sustainable and rewarding futures for our clients, our people and society.

Sustainability at CMS

Board commitments

Sustainability is a central, strategic priority for the firm at Board level. Our Responsible Business Committee, led by Charles Currier, our Senior Partner, meets regularly to prioritise and oversee implementation of our climate change and sustainability commitments.

Responsible procurement

The firm's Procurement team are leading a review of suppliers' carbon reduction commitments and working with them to develop sustainability workshops to share best practice across the supply chain. During FY26, we continued to strengthen engagement with our suppliers, supporting both environmental and social responsibility across the value chain. This included engaging with 472 suppliers, undertaking ESG research on more than 1,000 suppliers, delivering webinars on carbon measurement and Science Based Targets, and extending access to our Sustainability Unlocked training platform to selected suppliers. These activities help to improve transparency, build supplier capability and support more sustainable and responsible business practices throughout our supply chain.

Planting trees

CMS has planted over 29,000 trees to offset our paper usage. We work with PrintReleaf to plant indigenous sustainable forest around the world. We also use Forest Stewardship Council certified paper and ensure all paper is recyclable.

Near-term target

We were the first of only two law firms globally to set a Science Based Target and successfully achieved our initial commitment to reduce Scope 1, 2 and 3 emissions by 30% by 2025 against a 2019 baseline. Building on this progress, we have now committed to a new Science Based Target to reduce emissions by a further 20% by 2030 from a 2025 baseline across Scopes 1, 2 and 3, representing an overall reduction of 50% from our 2019 baseline.

100% Renewable energy

All our UK offices run on 100% renewable electricity. Where available, we aim to use supply from renewable sources in all our international offices.

Legal Sustainability Alliance

We are leading members of the sustainability network for law firms and the UK legal sector.

Long-term target

We are committed to being Net Zero by 2050 at the latest. We are in the process of setting a Net Zero Standard approved by the Science-based Targets initiative (SBTi) in line with their revised guidance.

Sustainability Unlocked training

We have partnered with Sustainability Unlocked to provide all our people with access to ESG and sustainability training, helping to build knowledge and understanding of key environmental, social and governance issues across the firm. The platform supports employees in developing the skills needed to respond to evolving client expectations, regulatory requirements and sustainability challenges. In recognition of this initiative, the firm was shortlisted for the ESG Programme of the Year at the Legal Business Awards 2025 and the Sustainable Impact Award at the British Legal Awards 2025.

Aiming for Plastic Free operations

We are committed to reducing and minimising single-use plastics across our operations. CMS won the Plastic Free Award at the 2023 Clean City Awards Scheme and has consistently been recognised with Bronze, Silver and Gold nominations. In 2025, we were shortlisted for both the Chairman's Cup and Plastic Free City categories.



CMS Bucharest beehive

CMS bees and biodiversity programme

As part of the firm's commitment to environmental protection and biodiversity, we have developed a bees and biodiversity programme across our offices, helping colleagues understand the vital role that bees and other pollinators play in maintaining healthy ecosystems. Through partnerships with professional beekeepers, environmental charities and community organisations, the programme provides opportunities for colleagues to learn about biodiversity, visit beehives, take part in environmental volunteering and engage with wider sustainability initiatives.

We now sponsor local beehives or biodiversity initiatives across 16 of our offices. CMS employees can visit their local initiative or join the firm-wide bees network to get involved. The programme also supports broader awareness of biodiversity through educational events, communications campaigns and activities that encourage colleagues to take positive action for pollinators and nature in their local communities.

WELL Platinum certification

CMS Poland's Warsaw office became the first office fit-out in Poland to achieve WELL Platinum Certification in 2023, recognising the highest standards of workplace health, wellbeing and user experience. The office also received Poland's first WELL Equity Rating and achieved BREEAM Excellent certification, reflecting CMS's commitment to inclusion and sustainable design.

In 2025, CMS's Prague and Poznań offices also achieved WELL Platinum Certification, the latter becoming the first office fit-out in a non-Class A building in Poland to receive the accreditation. Together, these certifications demonstrate CMS's commitment to creating sustainable, inclusive and high-quality workplaces that support the wellbeing of colleagues and clients.



Our social impact

Our Social Impact programme was created to ensure that, together and individually, we are able to make a positive difference in the communities where we live and work, both locally and globally.

By sharing our skills, knowledge and resources, we seek to create lasting positive change in the places where we live and work. We collaborate with clients, charities, schools and community organisations to maximise our collective impact, build strong relationships and help address some of society's most pressing challenges. Through a connected global approach shaped by local needs, we empower our people to contribute to initiatives that reduce inequalities, expand opportunities and strengthen communities. As a Future Facing firm, we believe that investing in people and communities today helps create more sustainable and rewarding futures for generations to come, delivering meaningful impact.



As part of commitment to the UN Sustainable Development Goals we focus our efforts in areas we can have the most impact:

Quality Education
Goal 4

Reducing Inequalities
Goal 10

Peace, Justice and Strong Institutions
Goal 16

Social Impact highlights:

28,500
hours on social impact activities

100+
clients partnered with on Responsible Business projects

500+
Charities and community organisations supported

All staff are encouraged to spend up to **50 hours** a year on Responsible Business and Social Impact programmes. Fee earners can spend **100 hours**, as this includes Pro Bono work.



Team volunteering day with The Wildlife Trust, Manchester

Our social impact

Charitable giving

We work with a range of charities in creating holistic partnerships that go beyond fundraising to include volunteering, in-kind and pro bono support. We also support our staff with their individual charitable giving through our Give As You Earn scheme and provide matched funding for personal fundraising initiatives in aid of their chosen charity.

Médecins Sans Frontières

Médecins Sans Frontières (MSF) became the CMS Global Charity Partner in May 2020. MSF is an international, medical humanitarian organisation working in more than 70 countries around the world. The charity helps people quickly, effectively and unbureaucratically, irrespective of their race, religion or political orientation. We are proud to be partnering and supporting MSF.

> *Our partnership with CMS is of real significance to MSF's work providing medical care in conflict zones, natural disasters and epidemics. In addition to their generous year-round financial support, CMS harness the unique skills of their employees to support MSF's mission through pro-bono projects and by engaging in a wide range of fundraising activities including the CMS Football Cup. We are incredibly grateful to work alongside CMS to achieve our goals.*
>
> **Natalie Roberts,**
> Executive Director, MSF UK



Social Impact Fund

The CMS Social Impact Fund was launched in April 2021 to support organisations that make a positive social impact in communities where CMS staff live and work. To date over £673,000 has been awarded to more than 500 organisations across the world focusing on projects addressing the Global Goals.

Organisations we have supported include:

Antonia Association for Education and Social Innovation in Romania is dedicated to combating school dropout and providing educational opportunities for children from disadvantaged backgrounds.

Bikes for Refugees (Scotland) aims to support the resettlement of isolated and socio-economically disadvantaged refugees through the upcycling and provision of free bicycles and the transformational power of cycling.

Dew Drops in China helps to support at risk children born with medical needs from orphanages and impoverished families. It provides comprehensive services including medical support and post operative treatment.

For Our Children supports vulnerable children and their families in Bulgaria through active social work and psychological support. They work in maternity wards with vulnerable mothers, with foster families and Early Childhood Development Complex Centres.

Fundacja Teraz Wy in Poland is a charity that delivers education projects that encourage integration, inclusion, and help bring communities together. The charity used their grant to fund its "Climate Canvas - Artists Paint a Changing World" project.

The Hong Kong Young Women's Christian Association (HKYWCA) empowers local women through advocacy, research and support services. It promotes gender equality, improves women's welfare and provides specialised services to enhance potential.

Letokruh in Prague, who support elderly and isolated people in the community through a companionship programme.

Social Health Growth in Singapore, supports vulnerable women through education and empowerment programmes.

Stepney City Farm is a 4.5 acre working farm in the heart of Tower Hamlets in London. A charity with an extensive education programme, Stepney City Farm works to improve lives through farming and providing a green space for a diverse community.

Support Through Court in Sheffield and London who provide emotional and procedural assistance to litigants in person in the family and civil courts across the UK.

Világszép Alapítvány in Hungary supports vulnerable children in state care through a children's centre and programmes such as mentoring, storytelling workshops in orphanages and summer camps.



Good Health and Wellbeing
Goal 3



Climate Action
Goal 13



Peace, Justice and Strong Institutions
Goal 16



Reducing Inequalities
Goal 10



Social Impact Fund recipient: HKYWCA

Education and social mobility focus

We combine the expertise, talent and passion of our people to deliver industry leading education and social mobility initiatives. Our aim is not only to inspire the next generation of professionals, but help equip them with the knowledge, skills and experience to succeed.

Climate Action: Using the law to drive change

We partnered with education charity, Young Citizens, to develop a series of workshop and teacher-led resources that teach school children about the UN Global Goals and Climate Action and specifically how the law can be used to drive change. These resources help to further cement the firm's long-term commitment to education, social impact and sustainability and provide a legacy that will continue to increase understanding about the important role that law can play in climate action. This award-winning programme (Sustainability Initiative of the Year 2022 – The Lawyer Awards) has reached over 148,500 young people since November 2021. In 2024 we developed a similar programme on biodiversity with Young Citizens.

The Centre for Citizenship Education (CCE)

The Centre for Citizenship Education (CCE) in Poland are committed to supporting schools to introduce social, political and legal issues to students and to encourage civic participation. Following their application to The CMS Social Impact Fund, we have grown our relationship with CCE providing support for a number of events including its Festival of Democracy, Young People Vote Project and Civic Up Academy; collaborating on the development of educational resources looking at climate change; hosting 60 high school students from all over Poland at CMS Warsaw office for the Young People Vote Project, and giving the charity pro bono support.



International Women's Day Masterclass 2024, CMS Manchester



International Women's Day Student Masterclass

Every year we celebrate International Women's Day across our global community. In our UK offices we bring together inspiring professional women from CMS and our clients with female students from lower socio-economic backgrounds for a masterclass in networking. Over 200 students from local schools come to CMS where leading female businesswomen, scientists, lawyers, fashion designers and many others share their career journeys and tips with the students.

CMS Connect

CMS is a founding member of PRIME, an alliance of law firms across the UK committed to improving access to the legal profession through work experience. Each year around 65 Year 12/S5 students spend one week of paid work experience in our UK offices through our CMS Connect programme, providing them with a meaningful insight into how our legal practice works and the range of careers available. We partner with a number of our clients' in-house legal teams on this to share skills and increase impact. Find out more at www.cmsemergingtalent.com

CMS Law Scholarships

Through our Law Scholarship Programme, CMS is dedicated to attracting and nurturing the next generation of diverse, innovative, and brilliant legal minds. We offer financial support, mentoring throughout their undergraduate studies, and paid work experience to help them thrive in their careers. Find out more at www.cmsemergingtalent.com

> *It was inspirational to see ambitious women achieve their goals and share their experiences to inspire others. To hear that some of them didn't have their whole life figured out by 16 was also reassuring and gave me confidence to believe in myself.*
>
> **Student attendee,** Masterclass – London

Our social impact

Helping a child start their next chapter

CMS volunteers in the UK take part in Chapter One, an online 1:1 virtual reading programme that pairs corporate volunteers with struggling readers aged 5–7 years old.

We launched in September 2020 with a pilot group of 10 volunteers from our London office. We now have over 70 volunteers reading weekly with children across the country from our London, Manchester, Sheffield, Reading, Aberdeen, Edinburgh and Glasgow offices. Our volunteers come from across the firm including Partners, Associates, Trainee Solicitors and Business Support staff. They read stories and play games that build fluency, comprehension, phonics and, most importantly, foster reading confidence and enjoyment.

> *Thank you to all the volunteers at CMS for their dedication and passion. Since 2020, CMS have provided over 1,900 hours of online reading support, transforming more children's futures across the UK and helping us expand into Scotland and Manchester.*
>
> **Emma Bell,** CEO, Chapter One UK



End of year in-person celebration event, Chapter One, London



Little Box of Happiness, CMS Beijing

Reducing inequalities focus

Across our offices globally, we collaborate with community organisations to address real needs in local communities.

Little Box of Happiness

For over 10 years, the Beijing team has coordinated its annual Little Box of Happiness initiative which involves preparing and delivering boxes filled with toys, arts & crafts, books, and gifts for children each year around the Chinese New Year. The aim is to bring happiness to children who are suffering from psychological, physiological, or resource disadvantages.

Recent recipients have included the Star Treasure Children's Rehabilitation Centre, Mengku Township Central Primary School, and Tongshan Village Central School. In addition to the boxes, the office also fundraise for and donate larger items such as sports equipment, technology, and learning resources that benefit both children and their teachers/caretakers.

Our social impact

Social Bite partnership in Scotland

In our Scottish offices, we support Social Bite, a charity that aims to end homelessness in Scotland. Our support has involved volunteering, providing pro bono legal advice and participation in some of Social Bite's key fundraising campaigns including its annual Festival of Kindness held over the Christmas period.

CMS have provided invaluable legal support and advice to Social Bite as well as volunteers for many of our programmes and fundraising events. We are delighted to have CMS as a key part of our movement to end homelessness in Scotland and are incredibly grateful for their continued support!

Josh Littlejohn MBE,
Co-founder, Social Bite

St. Luke's Community Centre

St. Luke's Community Centre in London offers a broad range of services and activities for people of all ages in the borough of Islington, aiming for residents to work, play and learn together for their mutual benefit and wellbeing. CMS has a longstanding partnership with St. Luke's, regularly volunteering at the community centre, offering monthly reading sessions, telephone befriending for seniors, providing groups of volunteers to assist with gardening activities to improve local amenities, participating in themed community events and providing entertainment for centre users through our choir, the Loose Cannons, at festive celebrations.

Breast Cancer Awareness Month

Each year during Breast Cancer Awareness Month, offices across the Middle East and Asia take part in activities to raise awareness about breast cancer and the importance of regular check-ups through various activities. In October 2025, the Dubai office created handmade drainage bag covers and supportive cushions for breast cancer patients recovering from surgery.



Breast Cancer Awareness Month, CMS Dubai

Environmental volunteering

As part of our Social Impact programme, we run environmental volunteering activities which involve our people and clients across Europe, the Middle East and Asia.

Supporting The Water of Leith Conservation Trust

The Water of Leith is Edinburgh's most significant wildlife corridor. It is home to a fantastic diversity of wildlife using both the river and its banks. CMS colleagues routinely volunteer with the charity to help keep the waterway free of litter, maintaining access to the riverside walkway, and improving biodiversity through the removal of invasive species, tree planting and tending wildflower meadows.

Planting trees with Ekopolis Foundation

Volunteers from the CMS Bratislava office participated in the Planting the Future initiative led by Nadácia Ekopolis (who were a recipient of the CMS Social Impact Fund 2023, 2024 and 2025) and the *"Na Záruby v tieni stromov a za spevu vtáctva"* project led by the non-profit organisation SOS/BirdLife Slovensko. We planted 50 new native trees, many fruit bearing species, to restore biodiversity to the Little Carpathians, a mountain range in Slovakia near the village of Smolenice.

In 2026, CMS volunteers took part in a tree-planting activity in Galanta, supporting biodiversity in an urban environment.



Volunteering with Ekopolis Foundation, Bratislava

Embedding social impact engagement from the start

As part of their Induction week, new Trainees and Solicitor Apprentices to CMS spend a day volunteering with one of our community partners.

It was great getting to know my colleagues and feeling as though we made a difference to the local community.

Trainee Solicitor

A highlight of my volunteering was the teamwork aspect when completing tasks. It gave me time to talk to some of the apprentices that I hadn't previously spoken to.

Solicitor Apprentice



Pro Bono

Our pro bono vision is to create sustainable and rewarding futures for our clients, people and communities in any corner of the world we exist. As a UN Compact signatory, underpinning our approach to pro bono is a commitment to supporting the 17 UN Sustainable Development Goals (SDGs). CMS are signatories of the UK Law Society's Pro Bono Charter which supports high-quality pro bono work across the profession and a commitment to access to justice.

In conducting pro bono at CMS, we share the knowledge and skills of our people to provide free legal advice to charities, social enterprises, and individuals in need. We also provide public legal education and training to help organisations navigate their legal issues and to support capacity-building in the sector.

We have long-standing partnerships with major global pro bono clearinghouses such as TrustLaw and A4ID which avail our lawyers and staff to contribute to pro bono projects either directly or in partnership with our clients or other law firms. At a local level, we work hand in hand on various fronts whether it is volunteering at free legal advice clinics in disadvantaged communities or supporting charities via free legal advice in the practice areas we have competency in.

All fee earners are encouraged to spend up to 100 hours on responsible business and social impact activities including pro bono work.

Long-standing partnerships with charities

Marie Curie is the UK's leading end of life charity, providing expert hospice care, trusted information over the phone and online, and pushing for a better end of life for all by campaigning and sharing research to change the system. Just in the last year, CMS has supported Marie Curie across the breadth of its activities, including advising Marie Curie's campaigning and policy teams, assisting with drafting and negotiation of contracts for several key suppliers, securing new leases on many of Marie Curie's retail and office premises around the UK, and supporting in-house counsel on employment matters. Much of CMS's advice has been provided on a "low bono" or pro bono basis, saving Marie Curie thousands of pounds in legal costs, and offering an ongoing high level of support as a trusted long-term partner.

Collaborating across offices to create a lasting impact

The CMS London and CMS Ukraine office provided pro bono assistance to the Superhumans Center. Our support facilitated the opening of a state-of-the-art rehabilitation centre that provides free medical services, body reconstruction, and prosthetic limbs, in addition to supporting those experiencing post-traumatic stress disorder (PTSD) in Ukraine. Most recently CMS assisted the Center in receiving USD 25m in political risk insurance from the US International Development Finance Corporation (DFC). With this support, Superhumans increases its credibility in the view of large international donors. It will be able to expand to other regions and provide free prosthetics, rehabilitation, reconstructive surgery, and psychological support to more Ukrainians injured in the war.

> *Our partnership with CMS is a vital part of the legal service our in-house team provides at Marie Curie. The generosity and depth of CMS's support is hugely impactful.*
>
> **Kelly Young**
> General Counsel & Company Secretary, Marie Curie

> *CMS supported the Superhumans Center from the moment of inception. They helped us close deals with our biggest donors and partners, and directed our resources to help more people who lost their limbs due to the war. We are proud to have you as a partner and you have full right to say that your time, expertise and knowledge was invested in creating a new level of medical services in Ukraine. Each one of our patients walks again due to your support.*
>
> **Olga Rudneva**
> CEO and co-founder of Superhumans Center

Our social impact

Partnering with our clients

We partner with a huge range of clients on social impact and sustainability projects, enabling us to combine expertise, resources and networks to create greater positive impact than we could achieve alone. These collaborations strengthen relationships, provide meaningful opportunities for engagement, and help address shared ESG priorities. By working together on initiatives such as volunteering, education, pro bono support and sustainability projects, we can amplify our collective impact while building trusted, long-term partnerships.

NatWest Group

We partner with NatWest Group on education and employability initiatives, including Young Citizens' legal workshops, social mobility webinars and work experience programmes.

Microsoft

We have partnered with Microsoft on delivering high impact social mobility initiatives for a number of years including our International Women's Day Masterclass and work experience opportunities.



CMS and client volunteering at Stepney City Farm, London

Our social impact



Team volunteering day with The Water of Leith Trust, Edinburgh

Aon

We work in collaboration with Aon to deliver pro bono and joint volunteering opportunities, including activities delivered during Aon's United in Social Impact Month and CMS' Sustainability Month, bringing colleagues together to make a positive social and environmental impact in our communities. This includes delivering legal and primary enterprise workshops for young people, supporting community centres and undertaking environmental volunteering days across the UK.

> *Our work with CMS is a great example of how we use our legal expertise to create positive change beyond our day-to-day work. Through joint pro bono initiatives and volunteering – from legal and enterprise workshops for young people to supporting community centres and environmental projects across the UK, we're able to make a meaningful and lasting impact in the communities we serve. We greatly value the opportunity to collaborate with CMS in delivering positive social impact for the communities we support.*
>
> **Rebecca Mills**
> Aon UK Limited, Head of Legal – UK Commercial Risk



Working together to have an impact

CMS and client volunteers regularly take part in community volunteering days at Stepney City Farm. Volunteers undertake a range of tasks from composting, painting, cleaning animal pens, gardening and building new planters.

> *The highlight of the session was working collaboratively with CMS again. It was a really fun day with great company and all for a very good cause.*
>
> **Client volunteer**

Contacts



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Appendices

GRI Content Index

Statement of use: CMS Cameron McKenna Nabarro Olswang LLP ('CMS CMNO', 'the LLP' or 'the Group') has reported the information cited in this GRI content index for the period 1 April 2024 – 31 March 2025 with reference to the GRI Standards.

In 2025, the LLP changed its financial year end date from 30 April to 31 March 2025. Although the LLP's financial accounts have been prepared in respect of the financial period from May 2024 to 31 March 2025 (11-month period), the Streamlined Energy and Carbon Reporting ('SECR') analysis and GRI report has been prepared over the period 1 April 2024 to 31 March 2025 (12-month period) to permit a direct year-on-year comparison.

GRI used: GRI 1: Foundation 2021.

	Disclosure	Response	Additional information
GRI 2: General Disclosures 2021	**2-1 Organizational details**	The LLP is a founding partner of the CMS network, which is an organisation of independent law firms that operates under the CMS brand across the world.	More information on CMS Legal Services EEIG, the European Economic Interest Grouping that coordinates CMS Member Firms, can be found on our website.
		The firm is headquartered in London and has operations in: Australia, Belgium, Bulgaria, China, Czech Republic, Hungary, Ireland, Israel, Oman, Poland, Romania, Saudi Arabia, Singapore, Slovakia, Türkiye, Ukraine, United Arab Emirates, United Kingdom.	Annual report and consolidated financial statements
	Entities included in the organisation's sustainability reporting		
	2-2 Entities included in the organization's sustainability reporting	UK: Aberdeen, Bristol, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Reading and Sheffield. Europe: Bacau, Bratislava, Brussels, Bucharest, Budapest, Dublin, Iasi, Istanbul, Kyiv, Poznan, Prague, Sofia, Warsaw. RoW: Abu Dhabi, Beijing, Brisbane, Dubai, Hong Kong, Muscat, Riyadh, Singapore, Sydney, Tel Aviv.	Annual report and consolidated financial statements
		The list of entities in the financial statements cover all Group locations. The Group is also a founding partner of the CMS network, which is an organisation of independent law firms that operate under the CMS brand across the world. Our sustainability reporting covered in this GRI index covers only CMS CMNO. Our approach and disclosures cover all CMS CMNO entities listed in 2-2-a unless otherwise specified.	
		On 1 March 2025 the activities of the Hong Kong entity of CMS Hasche Sigle were merged with that of the Group's Hong Kong entity and the entity renamed as CMS Hong Kong LLP.	

	Disclosure	Response	Additional information
	Reporting period, frequency & contacts		
	2-3 Reporting period, frequency and contact point	This is the second year we have produced a GRI content index, and we intend to update it annually. Sustainability disclosures are included in our Annual report and consolidated financial statements on the Companies House and there is more information on sustainability and social impact on our website.	Responsible Business
		Data in this index covers 1 April 2024 – 31 March 2025 unless otherwise specified.	
		This index has been published on 30 July 2026.	
		Key contact: Linda Horbye – Head of ESG	
	Restatements of information		
	2-4 Restatements of information	No restatements of information have been made.	Annual report and consolidated financial statements
	External assurance		
	2-5 External assurance	Our Annual Report and consolidated financial statements are assured by our auditors, PwC. Our GHG emissions calculation is assured by Carbon Footprint Ltd. This GRI index has not been assured externally though it has been reviewed by our Board as the highest governance body.	Responsible Business Annual report and consolidated financial statements
		Our GHG emissions calculation is assured by Carbon Footprint Ltd. SECR and Task Force on Climate-Related Financial Disclosures ('TCFD') reporting within the Annual report and consolidated financial statements is assured by our auditors, PwC.	
		Carbon Footprint Ltd. was engaged by CMS CMNO to perform an independent verification of the company's GHG Inventory for the period 1 April 2024 – 31 March 2025 with the objective of providing assurance that the company's FY2025 GHG Statement is accurate, complete and conforms with the stated criteria.	
	Activities, value chain & other business relationships		
	2-6 Activities, value chain and other business relationships	CMS is a technology-driven legal firm that provides a wide range of expertise across 20+ expert practice and sector areas including Antitrust, Competition & Trade, Banking and Finance, Commercial, Corporate, Dispute Resolution, Employment, Labour & Pensions, Environment, ESG, Financial Services &Regulation, Intellectual Property, Legal Services Unit, Public Procurement, Real Estate and Tax.	Our sectors served are also listed on our website. See – Expertise.

	Disclosure	Response	Additional information
		CMS is a global law firm offering deep local market understanding with a global perspective. We are focused on building strong relationships with our clients, our people, our industry sectors and wider communities. CMS's focus is on establishing strong relationships with our clients and fulfilling their objectives. We offer extensive local market understanding with a global perspective, acting for a number of DAX40, leading European and Fortune 500 companies. To support our lawyers in providing the best legal services, we rely on a variety of specialist business services professionals in all the usual business support disciplines, including Facilities & Procurement, Finance, Human Resources, IT, Marketing & Business Development, Risk Management Secretarial, ESG, Change & Transformation and Innovation.	Our activities, products services and markets served are listed on our website.
		CMS purchases a range of goods and services including facilities management, office supplies, and HR and recruitment support. As a professional services firm, we do not source raw materials or manufacture products. We have a central procurement team, and our supply chain exists in all countries where we have operations. We maintain a mix of long-term supplier contracts that span several years, as well as short-term or one-off engagements.	
		Our clients include private, public, and non-profit organisations across a range of sectors. In addition, we partner with non-profit organisations to deliver social impact initiatives and pro bono work aligned with our UN Sustainable Development Goal focus areas.	See more on our website.
	Employees		
	2-7 Employees	*All employees	Non-guaranteed hours are not applicable to CMS.

Gender	CEE	Interna-tional	UK & Ireland	Grand Total
Female	528	126	1967	**2621**
Male	409	92	1160	**1661**
No answer	108	42	51	**201**
I don't have a gender identity			10	**10**
Prefer not to say			5	**5**
Non-binary			5	**5**
Grand Total	**1045**	**260**	**3198**	**4503**

	Disclosure	Response	Additional information

Permanent

Gender	CEE	International	UK & Ireland	Grand Total
Female	521	125	1949	**2595**
Male	405	89	1125	**1619**
No answer	107	36	7	**150**
I don't have a gender identity			10	**10**
Prefer not to say			5	**5**
Non-binary			5	**5**
Grand Total	**1033**	**250**	**1301**	**4384**

Contingent workers

Gender	CEE	International	UK & Ireland	Grand Total
Male	7	1	18	**26**
Female	4	3	35	**42**
No answer	1	6	44	**51**
Grand Total	**12**	**10**	**97**	**119**

	Disclosure	Response	Additional information

Full time

Gender	CEE	International	UK & Ireland	Grand Total
Female	464	122	1609	**2195**
Male	384	91	1121	**1596**
No answer	84	41	47	**172**
I don't have a gender identity			9	**9**
Prefer not to say			5	**5**
Non-binary			5	**5**
Grand Total	**932**	**254**	**2796**	**3982**

Part-time

Gender	CEE	International	UK & Ireland	Grand Total
Female	64	4	358	**426**
Male	25	1	39	**65**
No answer	24	1	4	**29**
I don't have a gender identity			1	**1**
Grand Total	**113**	**6**	**402**	**521**

Numbers reported as Headcount for 31 March 2025.

There have not been significant fluctuations in the number of employees during the reporting period and between reporting periods.

Workers who are not employees		
2-8 Workers who are not employees	Not disclosed.	

Appendices

	Disclosure	Response	Additional information
	Governance		
	2-9 Governance structure and composition	The Board is the firm's highest governance body and is chaired by the Senior Partner. Responsibility for the day-to-day management of the firm is delegated to the Management Committee, which is led by the Managing Partner. The Board has delegated certain of its authority to the five subcommittees referred to below.	
		The Board's sub-committees comprise the Responsible Business Committee, Audit and Risk Committee, Conflict Committee, AI/IT Governance Committee and Investment Committee.	
		The firm's LLP Articles sets out the composition of the Board. The firm's Partners are responsible for electing the Senior Partner, the Managing Partner and the other members of the Board. Board members are elected to serve a four-year term and may serve a maximum of two terms if elected again. The same applies to the Senior Partner and Managing Partner - both of whom are elected by Partners. The Board can have up to 16 members.	
	2-10 Nomination and selection of the highest governance body	The Board or any two Partners may nominate candidates for the office of Senior Partner, whereas the Board nominates candidates for the office of Managing Partner following nominations from the Partnership. Practice Group Leaders are nominated and then approved from within the Partners in the relevant Practice Group. The practices and procedures of the Board are determined by the Board, and it determines the election processes. The Board approves the appointment of new members to its sub-committees.	
		The Board takes into account a range of factors when it determines an election process. The Board may encourage Partners to consider a range of competencies relevant to a Board role, including the firm's diversity and inclusion objectives. Ultimately, any Partner who has the support of two other Partners can be nominated for a Board appointment. Any appointment to the Board ultimately requires the majority support of the Partnership.	
	2-11 Chair of the highest governance body	The Senior Partner is the Chair of the Board. The Managing Partner has the role closest to a Chief Executive and though the Senior Partner, as Chair of the Board, can attend Management Committee meetings they are not a member of that committee. The Senior and Managing Partners do have a joint executive role as the firm's Central Management Team, the role of which is to undertake all Member-related matters under the LLP's Articles, but decisions have to be unanimous. The separation of roles between Senior and Managing Partner ensure that conflicts are managed. Potential conflicts with any external roles are managed by Board approval being required. The firm maintains a register of all such appointments.	

	Disclosure	Response	Additional information
	2-12 Role of the highest governance body in overseeing the management of impacts	Detail on the role of the Board and senior executives in updating our purpose, strategy, policies and goals in relation to sustainability and climate change are set out in our TCFD report within the Annual report and financial statements. During the reporting period, Board and Management Committee members have been engaged on sustainability topics, including oversight of our ongoing ESG strategy, evolving regulatory requirements and related disclosures. This includes updating the firm's strategy formally every four years, as per the time horizons disclosed in TCFD. Given the nature of our services, the strategy is reviewed on an ongoing basis by the Board and relevant Practice Group leads.	Annual report and consolidated financial statements (p.6-16).
		The Board oversees the firm's impact on the economy, environment and people, supported by engagement with senior leaders responsible for implementing strategic and sustainability initiatives Responsibility for these matters is further delegated to the Responsible Business Committee. The Central Management Team engages regularly with Partners and employees via town hall meetings and employee engagement surveys. Clients are consulted through a formal client feedback process. The Audit & Risk Committee supports the Board in overseeing risk management and reviews the firm's risk register, which is regularly updated by relevant functions responsible for managing impacts across the business.	
		The Board receives regular reports from the Management Committee and relevant functions to monitor and review the effectiveness of the processes referred to above.	

	Disclosure	Response	Additional information
	2-13 Delegation of responsibility for managing impacts	The Board receives regular updates on ESG and an annual detailed review. Board duties include: — Approval and oversight of the ESG strategy as recommended by the Responsible Business Committee. — Review of Board reports from operational teams, which are prepared to ensure the Board is up to date and informed. — Approval of new public facing ESG commitments (as recommended by the Responsible Business Committee. The Responsible Business Committee, chaired by the Senior Partner, meets regularly to prioritise and oversee implementation of the firm's climate change and sustainability commitments. It comprises key Partners across the business, including the Chief Operations & Sustainability Officer and Head of ESG. The COSO oversees delegated responsibility for the management of ESG impacts across the business. The Management Committee supports the Board in overseeing the management of impacts, with the COSO sitting on the Management Committee and reporting to the Board on the organisation's impacts on the economy, environment and people. In addition, the firm maintains a Sustainability Champions network, open to all employees, which meets quarterly with the ESG team.	Annual report and consolidated financial statements (p.6-16).
	2-14 Role of the highest governance body in sustainability reporting	The Board reviews and approves firmwide sustainability reporting.	Annual report and consolidated financial statements (p.6-16).
	2-15 Conflicts of interest	The firm has processes in place to ensure that it fully complies with its professional duties and regulatory obligations to prevent conflicts of interest as set out by the local governments and bar associations. The firm's Board has delegated certain powers to the Conflicts Committee to determine issues that relate to both legal and commercial conflict issues. In addition, the firm also requires all Partners to disclose and seek approval for any external appointments (so as to avoid or mitigate any conflicts of interest). The firm maintains a register of all such appointments and the entities on that list are included in the firm's conflict search process.	
		The firm does not generally disclose conflicts of interest relating to cross-board membership; cross-shareholding with suppliers and other stakeholders; existence of controlling shareholders; related parties, their relationships, transactions, and outstanding balances due to confidentiality obligations. However, when appropriate and permitted by professional rules the firm will consult with and disclose issues to clients or other stakeholders that might have an impact on the firm's ability to deliver independent advice.	

	Disclosure	Response	Additional information
	2-16 Communication of critical concerns	Critical concerns are communicated to the Board either during regular reports at its monthly meetings or on an immediate ad hoc basis as they arise. The firm has a Whistleblowing Policy and process to deal with any third party or anonymous concerns that might be raised. All information regarding communication of critical concerns to the highest governance body on any topics is considered to be confidential and CMS CMNO does not publicly disclose these details.	Please refer to disclosure 2-26 regarding how critical concerns can be raised through our Whistleblowing mechanism.
	2-17 Collective knowledge of the highest governance body	Board members receive regular updates on the firm's ESG approach and commitments. CMS CMNO provides ESG training for all staff through Sustainability Unlocked. The Responsible Business Committee reports to the Board enabling further discussion and decision-making where required.	
	2-18 Evaluation of the performance of the highest governance body	Not disclosed.	
	2-19 Remuneration policies	Not disclosed.	
	2-20 Process to determine remuneration	Not disclosed.	
	2-21 Annual total compensation ratio	Not disclosed.	
	2-22 Statement on sustainable development strategy	Senior Partner statement on sustainability.	Responsible Business
	2-23 Policy commitments	CMS is a signatory to the UN Global Compact. The firm also has a range of risk assessment and management processes across our services.	Responsible Business UN Global Compact Supplier Code of Conduct Modern Slavery Statement Pay Gap Report
		Policy commitments are approved at Board level.	
		Each policy commitment applies to the relevant organisational activity and/or business relationship.	
		Policies and commitments can be found on our intranet where relevant to internal stakeholders. Policies and commitments relevant to external stakeholders (such as suppliers and clients) will be shared with them directly and published on our website.	

	Disclosure	Response	Additional information
	2-24 Embedding policy commitments	CMS CMNO is actively working to implement our commitments, communicate and train our staff on key issues, and engage with clients, suppliers, employees and industry bodies to identify best practice and new opportunities. All policies are reviewed annually.	
		CMS CMNO provides training across key areas including ethics, human rights, data protection, DEIB, and sustainability. Training is available for all staff and mandatory training tracked.	
	2-25 Processes to remediate negative impacts	CMS CMNO has a Grievance policy which is reviewed annually and sets out how employees can raise concerns in a constructive way and feel confident that they will be resolved fairly and promptly.	
	2-26 Mechanisms for seeking advice and raising concerns	CMS CMNO has a whistleblowing policy for all employees which is publicly available.	Whistleblowing policy statement
	2-27 Compliance with laws and regulations	Not disclosed.	
	2-28 Membership associations	CMS CMNO LLP is active in many organisations and associations, particularly those that focus on our core business offerings and our profession as a whole.	Responsible Business
	2-29 Approach to stakeholder engagement	The categories of stakeholders regularly engaged are: — Board and senior management — Partners — Employees — Clients — Regulatory authorities e.g. SRA and other bar associations — Suppliers — Peers — Government and other regulatory bodies — Local communities in which we operate including community organizations — Potential employees Stakeholder engagement is undertaken on an ongoing basis across the business and is critical to delivering the firm's strategy. These stakeholders' groups were initially identified during our first materiality assessment in 2023 and have been further validated though the double materiality assessment ('DMA') undertaken during the reporting period. Details on the process and the outcome of our DMA are available in the Annual report and consolidated financial statements.	Annual report and consolidated financial statements
		The purpose of stakeholder engagement varies depending on the stakeholders' group and topic. In the context of ESG, stakeholder engagement supports the identification and assessment of the firm's material ESG impacts, risks and opportunities, in line with the firm's materiality and double materiality assessments.	

	Disclosure	Response	Additional information
		CMS CMNO seeks to ensure meaningful stakeholder engagement through an ongoing and flexible approach, based on two-way communication that incorporates feedback into decision making. For employees, this includes engagement through employee networks as the Sustainability Champions group. Externally, this may be via our participation in established, purpose-led initiatives such as the Legal Sustainability Alliance, Climate Pledge and BPF Net Zero Pledge.	
	2-30 Collective bargaining agreements	Not disclosed.	
Material topics			
GRI 3: Material Topics 2021	**3-1 Process to determine material topics**	In 2023, we undertook our first single materiality assessment. We identified our 16 priority ESG issues across environmental, social and governance topics using the SASB materiality finder, and each member of the Management Committee ranked these topics on "impact to the business" and "impact to stakeholders." Building on this, during the period to 31 March 2025 we conducted and completed our first DMA, broadening the concept of materiality beyond financial impacts to include effects on stakeholders and society. We considered internal and external stakeholders, the Group's activities (including procurement), our own operations, downstream activities and services, and the regulatory environment, drawing on ESG engagement with clients, supply chain feedback and discussions with internal stakeholders. We followed a structured approach aligned with the Corporate Sustainability Reporting Directive ("CSRD") to evaluate both financial and impact materiality.	Annual report and consolidated financial statements
		This assessment shaped our ESG strategy and our TCFD report and paved the way for the DMA completed during the reporting period.	
		Our key stakeholders identified included: — Board and senior management — Partners — Employees — Clients — Regulatory authorities e.g. SRA and other bar associations — Suppliers — Peers — Government and other regulatory bodies — Local communities in which we operate including community organizations — Potential employees	

	Disclosure	Response	Additional information
	3-2 List of material topics	The material topics identified through our DMA, mapped across environmental, social and governance categories, are: **Environmental** / **Social** / **Governance** Climate change / Equal treatment and opportunities for all / Corporate culture Working conditions / Whistleblowing Management of suppliers / Information-related impacts for consumers Community engagement / Cybersecurity These identified material topics are mapped to existing risk categories and controls, strengthening our ability to monitor and respond to emerging sustainability risks.	
	3-3 Management of material topics	Our ESG strategy addresses the firm's material topics and how they are managed.	
Economic performance			
GRI 201: Economic Performance 2016	**201-1 Direct economic value generated and distributed**	Annual report and consolidated financial statements	
	201-2 Financial implications and other risks and opportunities due to climate change	See FYE25 Annual report and consolidated financial statements in which we publish our TCFD requirements (p.6-16).	Annual report and consolidated financial statements (p.6-16)
	201-3 Defined benefit plan obligations and other retirement plans	All reported information on defined benefit plan obligations is in our Financial Statements.	
	201-4 Financial assistance received from Government	Not disclosed	

	Disclosure	Response	Additional information
Anti-corruption			
GRI 205: Anti-corruption 2016	**205-1 Operations assessed for risks related to corruption**	The firm conducts an enterprise-wide assessment of corruption risk. The assessment helps us pinpoint potential risks and evaluate how effective our controls are in preventing these risks from materialising. While we take all potential corruption risks seriously, notable theoretical risks include non-compliance with applicable laws and regulations across our operational areas, exposure to third parties, interactions with public officials, and risks associated with operating in high-risk countries and sectors.	
	205-2 Communication and training about anti-corruption policies and procedures	All staff have been informed of the organisation's anti bribery and corruption policies and procedures, and we have mandatory trainings covering them. All relevant information can be accessed on the staff intranet.	
	205-3 Confirmed incidents of corruption and actions taken	The firm has established systems that enable monitoring and reporting of incidents; however, we do not currently publicly report on this information.	
Anti-competitive behaviour			
GRI 206: Anti-competitive Behavior 2016	**206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices**	Not disclosed.	
Tax			
GRI 207: Tax 2019	**207-1 Approach to tax**	Tax policy 2025	
		CMS CMNO LLP has specialists in all key areas of tax who are qualified with professional bodies. If they have concerns with business conduct and tax integrity, this is raised with the Head of Tax. This is then escalated in weekly meetings with the CFO and issues are tabled with the Board. CMS CMNO LLP has a dedicated contact at HMRC and the Head of Tax regularly meets with them and will raise any areas of concern as they happen so that this can be discussed and concluded quickly. The firm has a 'low' risk rating with HMRC and are committed to maintaining this and the integrity of our tax and business conduct is of paramount importance. The firm also has specific reporting lines to General Counsel and the Board should there be suspicion of Corporate Criminal Offence which assists in the prevention of tax evasion.	Tax policy 2025

	Disclosure	Response	Additional information
Materials			
GRI 301: Materials 2016	**301-1-3 Materials used by weight or volume**	As a professional services firm, we are not a material-intensive business and do not produce a material product. We do take steps to ensure that the electronic goods used to provide legal services are data cleaned then donated, repurposed, or recycled.	
Energy			
GRI 302: Energy 2016	**302-1 Energy consumption within the organization**	Natural Gas 1,916,948 kWh equivalent to 6,901 GJ Diesel 26,250 litres equivalent to 262,500 kWh and 945 GJ Gasoline 18,685 litres equivalent to 166,345 kWh and 899 GJ	All data provided covers FYE25 unless otherwise specified Global figures
		Renewable sources: 3670.24 MWh Renewable energy mix (wind, solar, hydropower) equivalent to 13,213 GJ	
		electricity consumption: 4,719,130 kWh heating consumption: 877,140 cooling consumption: N/A steam consumption: N/A	
		Not applicable to CMS CMNO LLP.	
		5,930 MWh equivalent to 21,348 GJ	
		IEA, DESNZ, CBECS Intensity Factors	
		Megawatt-hours to gigajoule https://www.unitconverters.net/energy/megawatt-hour-to-gigajoule.htm Litre to kWh https://secr.uk/conversion-calculator	
	302-2 Energy consumption outside of the organization	CMS CMNO does not measure energy consumption outside of our own organisation.	
	302-3 Energy intensity	0.01135 kWh per GBP	
		Energy intensity ratio includes electricity, fuel, heating and cooling for scope 1, 2 and 3 categories 8 and 13.	
	302-4 Reduction of energy consumption	3,726 GJ reduction in energy consumption achieved. This includes savings from fitouts, decommissioning of legacy infrastructure and the BMS in the London office.	
		Electricity is included in the reduction figure.	
		The energy efficiency initiatives savings are calculated considering FY25 total energy consumption versus FY24 total energy consumption. CMS CMNO has yearly energy efficiency initiatives which are disclosed in various reports and across platforms, comparing it not only to the SBTi target 2019 base year but seeking year over year improvement.	

	Disclosure	Response	Additional information
Emissions			
GRI 305: Emissions 2016	**305-1 Direct (Scope 1) GHG emissions**	351 tCO2e	All data provided covers FYE24 unless otherwise specified
		CO2, CH4, N2O, HFCs	
		6.19 tCO2e Out of Scopes – biogenic emissions	
		2019 is our baseline year as the first year the firm undertook a full calculation across UK and international offices. Using this data, the firm submitted near-term carbon reduction targets to the SBTi for approval. Direct emissions (Scope 1) in baseline year: 1,127 metric tonnes CO2e	
		DESNZ factors IPCC Fifth Assessment Report (AR5 – 100 year) GWP reference used	
		The GHG boundary included scope 1 and scope 2 GHG emissions for the operationally controlled offices facilities occupied by CMS CMNO and its affiliates.	
		Methodology: Scope 1 emissions - WRI/WBCSD: Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol) and Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019	
	305-2 Energy indirect (Scope 2) GHG emissions	Location based: 1,789 tCO2e	
		Market based: 1,049 mtCO2e	
		CO2, CH4, N2O gases included in the calculation.	
		Emissions from purchased energy (scope 2) market based in baseline year: 768 mtCO2e	
		There were no recalculations of baseline year emissions (significance threshold of 5% for emissions recalculation was not met).	
		DESNZ factors Global Warming Potentials (100 years) - IPCC AR5	
		The GHG boundary included scope 1 and scope 2 GHG emissions for the 33 operationally controlled office facilities occupied by CMS CMNO LLP across 18 countries.	
		Methodology: Scope 2 emissions - WRI: GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard	

	Disclosure	Response	Additional information
	305-3 Other indirect (Scope 3) GHG emissions	21,892 Market Based tCO2e 21,901 Location Based tCO2e	
		Indirect emissions (Scope 3) in baseline year: 35,936 mtCO2e. No significant changes have taken place to trigger a recalculated baseline.	
		Emissions were calculated for the following scope 3 categories deemed relevant to the firm's business activities: — Category 1: Purchased Goods and Services — Category 2: Capital Goods — Category 3: Fuel and energy related activities — Category 4: Upstream Transportation and Distribution — Category 5: Waste — Category 6: Business travel — Category 7: Employee commuting — Category 8: Upstream leased assets — Category 13: Downstream leased assets	
		DESNZ factors, WRI GHG Protocol / Quantis Conversion Data 2014	
		Scope 3 emissions – WRI/WBCSD: GHG Protocol: Corporate Value Chain (Scope 3 Standard)	
	305-4 GHG emissions intensity	0.0000327 mtCO2e per GBP	
		All market-based scopes included in intensity figure (1, 2 & 3)	
	305-5 Reduction of GHG emissions	314 tCO2e	

	Disclosure	Response	Additional information
Waste			
GRI 306: Waste 2020	**306-1 Waste generation and significant waste-related impacts**	As a professional services firm, we have limited waste-related impacts across our operations. We monitor our processes and take steps to recycle and avoid landfill as far as possible, as well as continuing to reduce plastic and paper usage across the firm.	
		We measure and take steps to reduce the waste generated from our own operations but not the upstream or downstream operations of our value chain.	
	306-2 Management of significant waste- related impacts	In 2023, CMS CMNO LLP was awarded first place at the London Clean City Awards in the category of Plastic Free against strong competition, highlighting all the progress that has been made to reduce plastic usage in the office.	
		We work with a number of waste management partners to divert as much waste as possible from landfill. With all third-party suppliers, there is a procurement process in place to ensure the provider adheres to all contractual and legislative obligations. Our waste partners go beyond minimum requirements, providing detailed waste reports.	
		Waste data is tracked centrally by each office manager from the data provided by landlords for all CMS CMNO offices and its affiliates.	
	306-3 Waste generated	Total emissions from waste and wastewater are 24 tCO2e for FY25.	
		All CMS CMNO LLP offices and its affiliates provide data on the weight of waste disposed of at each office. Some locations are able to gather more granular data on the materials and waste streams. This data is not available in all jurisdictions.	
	306-4 Waste diverted from disposal	Waste accounts for < 1% of our total emissions footprint and is therefore not material to our business.	
	306-5 Waste directed to disposal	Waste accounts for < 1% of our total emissions footprint and is therefore not material to our business.	
Suppliers			
GRI 308: Supplier Environmental Assessment 2016	**308-1 New suppliers that were screened using environmental criteria**	All new suppliers are required to adhere with the principles set out in our Supplier Code of Conduct which includes environmental criteria.	Supplier Code of Conduct

<table>
<tr><th></th><th>Disclosure</th><th>Response</th><th>Additional information</th></tr>
<tr><td colspan="4">Employment</td></tr>
<tr><td rowspan="3">GRI 401: Employment 2016</td><td rowspan="2">401-1 New employee hires and employee turnover</td><td>919 joiners during the reporting period</td><td rowspan="2"></td></tr>
<tr><td>850 leavers with an average head count of 4315 over the 12 months means an employee turnover rate of 19.7%</td></tr>
<tr><td>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees</td><td>Not disclosed.</td><td></td></tr>
<tr><td rowspan="2">401-3 Parental leave</td><td>All employees are entitled to parental leave. CMS CMNO LLP does not currently record figures for people who were eligible to take parental leave but did not take it.

Total number of employees that took parental leave, by gender:

<table><tr><th>Gender</th><th>On Leave in Period</th></tr><tr><td>Not categorised</td><td>3</td></tr><tr><td>Female</td><td>212</td></tr><tr><td>I don't have a gender identity</td><td></td></tr><tr><td>Male</td><td>55</td></tr><tr><td>Grand Total</td><td>270</td></tr></table></td><td>These figures include anyone who was on parental leave for at least one day between 1 April 2024 and 31 March 2025.</td></tr>
<tr><td>Total number of employees that returned to work in the reporting period after parental leave ended, by gender:

<table><tr><th>Gender</th><th>Returned to work in period</th></tr><tr><td>Not categorised</td><td>2</td></tr><tr><td>Female</td><td>96</td></tr><tr><td>I don't have a gender identity</td><td></td></tr><tr><td>Male</td><td>48</td></tr><tr><td>Grand Total</td><td>146</td></tr></table></td><td>These figures include anyone who returned to work between 1 April 2024 and 31 March 2025.</td></tr>
</table>

<table>
<tr><th></th><th>Disclosure</th><th>Response</th><th>Additional information</th></tr>
<tr><td></td><td></td><td>Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender:

<table><tr><th>Gender</th><th>Did not leave within 12 months</th><th>Grand Total</th></tr><tr><td>Not categorised</td><td>2</td><td>2</td></tr><tr><td>Female</td><td>76</td><td>76</td></tr><tr><td>Male</td><td>43</td><td>43</td></tr><tr><td>Grand Total</td><td>121</td><td>121</td></tr></table></td><td>These figures include anyone who returned to work between 1 April 2024 and 31 March 2025 and whether they left within 12 months of their return-to-work date.</td></tr>
<tr><td></td><td></td><td>Both the return to work and 12-month retention rates are 100% for all groups.</td><td></td></tr>
<tr><td colspan="4">Occupational health and safety</td></tr>
<tr><td rowspan="5">GRI 403: Occupational Health and Safety 2018</td><td rowspan="3">403-1 Occupational health and safety management system</td><td>The CMS CMNO Health and Safety Policy is reviewed annually by the Managing Partner. It recognises that the control of all health and safety matters arising from our work activities is not only an essential feature of our efficient operation but is also a civil and statutory obligation. It is our intention to provide the safest possible working conditions for all our employees.</td><td rowspan="3"></td></tr>
<tr><td>The management system is based on HSE guidance Managing for Health and Safety (MFHS).</td></tr>
<tr><td>All workers and workplaces are covered by the management system.</td></tr>
<tr><td rowspan="3">403-2 Hazard identification, risk assessment, and incident investigation</td><td>It is our intention to provide the safest possible working conditions for all our employees by:
— promoting personal responsibility and effort by employees at all levels to minimise health and safety hazards to themselves and other employees
— providing and maintaining a safe place of work and safe access to it
— providing and maintaining safe plant, equipment, and safe systems of work
— making safe arrangements for the use, handling and storage of articles and substances
— providing and maintaining a healthy environment and adequate welfare facilities.</td><td rowspan="3"></td></tr>
<tr><td>The risk identification process is based on legal requirements under the UK Health and Safety at Work Act 1974 and other subsequent legislation with consideration for the highest standards in other jurisdictions in which we operate.</td></tr>
<tr><td>Risk assessments are reviewed on an annual basis, or before if significant changes occur.</td></tr>
</table>

	Disclosure	Response	Additional information
		The risk assessment process is designed based on legislation, by the Safety, Health and Environmental Manager who has the skills, knowledge, ability, training and experience required to ensure quality assurance. Others involved in risk assessments have either industry recognised qualifications or in-house training.	
		Following annual or other review, changes are assessed and incorporated into policy reviews.	
		Workers report via their local facilities teams who then rectify the issue in a timely manner. Our safety culture is clearly stated in our Health & Safety induction by the Senior Partner, who is committed to encouraging reporting of workplace hazards without repercussion.	
		No employee is expected to do anything which would put them in danger. The nature of our business means that exposure to ill health is unlikely. We have various mental and physical health supports in place.	
		Work related incidents are reviewed on a case-by-case basis, with remedial actions implemented in a timely manner and key lessons shared throughout the business. Hazards and risks are assessed in accordance with the risk assessment process described above.	
	403-3 Occupational health services	CMS CMNO works with a number of expert partners to provide services including occupational health, physiotherapy services and psychological support. We have a dedicated Occupational Health Advisor to offer proactive support and advice to employees on a range of health initiatives to help create a healthy working environment, as well as supporting managers and HR when health may be impacting work, or work impacting health and support those returning to work after a period of long term sickness absence. In some locations we have a dedicated on-site physiotherapist providing ergonomic and postural advice to help reduce musculoskeletal discomfort, as well as targeted support for our pregnant employees. Private medical care for all staff includes physiotherapy and counselling services.	Additional information on our website
	403-4 Worker participation, consultation, and communication on occupational health and safety	A bi-monthly Health and Safety Working Group convenes to address and review issues in each UK location. Regular meetings also occur when specific issues arise. Health & Safety in our international offices is covered within a bi-weekly business continuity meeting. Communications regarding Health & Safety are issued companywide via our intranet or email.	
		CMS CMNO does not have a formal joint management-worker health and safety committee.	

	Disclosure	Response	Additional information
	403-5 Worker training on occupational health and safety	New joiners receive mandatory Health Safety and Security Employee (HSSE) training during onboarding. New joiners are provided with our internal SHE induction, which is also available on Horizon. CMS CMNO conducts safety and emergency response training for our health and safety volunteers (e.g. fire wardens and first aiders) and conducts periodic safety drills in offices to prepare employees for emergency situations. Specific roles are provided with Health & Safety training for Managers, which is provided by an accredited organisation.	
	403-6 Promotion of worker health	All full-time employees have the option to enrol in healthcare plans at no cost to the employee. The healthcare plans vary by country to be locally competitive and compliant. The firm offers an external Employee Assistance Programme (EAP) for confidential advice and support on topics such as finances, health & wellbeing.	
		CMS CMNO provides employees with free access to well-being tools such as Unmind as well as free access to one-on-one counselling services. CMS CMNO provides a variety of additional subsidies to encourage our staff to join a local gym or other fitness class to support physical health and wellbeing.	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Promoting and maintaining a positive and supportive culture is a priority at the firm. CMS CMNO mitigates negative occupational health and safety impacts through our comprehensive offer of occupational health support for all employees.	Additional information on our website
	403-8 Workers covered by an occupational health and safety management system	100% of people carrying out work on our behalf are covered by our occupational health and safety management system.	
	403-9 Work-related injuries	Not disclosed.	
	403-10 Work-related ill health	Not disclosed.	CMS CMNO LLP has measures in place to support all employees to mitigate against ill health. We do not currently report on work-related ill health publicly.

	Disclosure	Response	Additional information
Training and education			
GRI 404: Training and Education 2016	**404-1 Average hours of training per year per employee**	Not disclosed.	
	404-2 Programs for upgrading employee skills and transition assistance programs	Our approach to learning and development has evolved as the firm has grown so that we are able to offer best-in-class career development opportunities for both our fee-earning and business services staff and we work with local apprenticeship programs where available. The firm works with employees to devise a personal development plan tailored to their needs and ambitions. A personalised approach also extends to providing one to one coaching and mentoring to springboard performance. The firm runs dedicated training programmes for every level of employee – from junior staff to senior partners. If staff change roles or assignments, they will receive all the necessary training and development support. All Associates receive comprehensive management and commercial training, in addition to legal training. The dedicated IT support team are on hand to help with any aspect of IT training, from software courses to technical queries, to how to make the most of our intranet.	
		The firm is committed to supporting colleagues who require transition support in relevant circumstances. The firm provides transition support as appropriate including: — Redeployment support to find alternative employment internally. — Transition services providing coaching and advice, including CV writing, interview skills and branding. These services are provided by a third party at no cost to the employee.	
	404-3 Percentage of employees receiving regular performance and career development reviews	All employees (and partners) are expected to receive performance and career development review.	

	Disclosure	Response	Additional information
Diversity & equal opportunity			
GRI 405: Diversity and Equal Opportunity 2016	**405-1 Diversity of governance bodies and employees**	The Board is as follows: — 42.1% Female, 57.9% Male. — 0% under 30, 16.3% 30-50 years old, 73.7% over 50 years old. — Ethnicity (UK respondents only): 93.3% White, 6.7% Ethnic Minority	UK Gender Pay Gap Report 2025
		All employees are as follows: — 61% Female, 38.7% Male, 0.3% Other. — 25.7% under 30, 58.5% 30-50, 15.7% over 50. — Ethnicity (UK respondents only): 86.2% White, 13.8% Ethnic Minority	
	405-2 Ratio of basic salary and remuneration of women to men	CMS CMNO LLP does not calculate pay ratios of women and men, but we publish an annual gender pay gap report for our UK offices	UK Gender Pay Gap Report 2025
Non-discrimination			
GRI 406: Non-discrimination 2016	**406-1 Incidents of discrimination and corrective actions taken**	Not disclosed.	
Freedom of association and collective bargaining			
GRI 407: Freedom of Association and Collective Bargaining 2016	**407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk**	CMS CMNO LLP complies with relevant obligations in respect of employee representation, where applicable. This includes enabling employees to elect representatives for collective consultation where applicable. Employees are also able to seek individual representation on relevant employment matters, in line with any applicable legislation.To ensure we can take into account employee views, The firm has established a number of employee Diversity Networks to provide feedback on workplace issues and policies; and Diversity and Inclusion forums within Practice Groups and support teams to ensure there is a mechanism for employees to raise questions and enact change.	See also our Annual report and consolidated financial statements p.5 – Employee engagement.
Child labour			
GRI 408: Child Labor 2016	**408-1 Operations and suppliers at significant risk for incidents of child labour**	Our operations and suppliers are not considered high risk for either child labour or young workers exposed to hazardous work. We have mechanisms in place to ensure that our suppliers are vetted and monitored, and in adherence with our own Supplier Code of Conduct. As signatories to the UN Global Compact, we also actively work to uphold the 10 business principles across human rights, labour, environment and anti-corruption.	Supplier code of conduct Modern Slavery Statement

	Disclosure	Response	Additional information
Forced or compulsory labour			
GRI 409: Forced or Compulsory Labor 2016	**409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor**	As a professional services firm, we are regulated in the UK by the Solicitors Regulation Authority (SRA) and by the relevant local bar associations in all jurisdictions in which we operate. We are also signatories to the UNGC, committed to upholding the highest standards of business ethics. We are not at high risk of forced or compulsory labour in our supply chains and therefore it is not reported on at a more granular level. We publish an annual Modern Slavery statement in line with latest requirements.	Supplier code of conduct Modern Slavery Statement
		As signatories to the UN Global Compact, we actively work to uphold the 10 business principles across human rights, labour, environment and anti-corruption. We also publish an annual Modern Slavery statement in line with latest requirements.	Supplier code of conduct Modern Slavery Statement
Local communities			
GRI 413 Local Communities	**413-1 Operations with local community engagement, impact assessments, and development programs**	CMS CMNO LLP has a significant programme of local community engagement and social impact work across all offices. As part of our commitment to the UN Sustainable Development Goals, we focus our efforts in areas we can have the most impact.	Full details can be found in our Responsible Business Report
Supplier social assessment			
GRI 414: Supplier Social Assessment 2016	**414-1 New suppliers that were screened using social criteria**	Not disclosed.	
Customer privacy			
GRI 418: Customer Privacy 2016	**418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data**	Not disclosed.	

Supplier Code of Conduct

We are a responsible business, committed to creating rewarding futures for our clients, people and communities, through a collective focus on delivering the best outcomes. Our vision is to create an inclusive environment with a strong sense of belonging in which everyone feels valued, wellbeing is supported, and our differences are celebrated. Our culture is underpinned by our core values, which represent our individual and collective commitment to who we are and how we work.

- **Community:** We work together as an inclusive, compassionate and diverse global community to create a collaborative, welcoming and collegiate environment for our people and our clients.
- **Integrity:** We are candid, authentic, fair and straightforward and we take individual ownership for building inclusive, respectful relationships based on trust, transparency and open mindedness.
- **Excellence:** We offer the highest quality of service to our clients, combining technical excellence with pragmatic, commercial advice and client service.
- **Creativity:** We are entrepreneurial in our approach, adopting a growth mindset with passion and curiosity to strive for continuous improvement through adaptability and innovation. Environmental, social, and governance (ESG) considerations are integral to our values and business operations. Our approach is to go beyond compliance, upholding high standards across a number of areas including human rights and labour; ethics; cyber security and data protection; and sustainability. We seek to work with suppliers that align to our own standards. We are committed to collaborating with our supply chain to ensure the best processes, procedures and controls are in place for mutual improvement and for ensuring suppliers' compliance with our Supplier Code of Conduct (hereafter, "the Code").

The areas covered in the Code include:

- Labour and human rights
- Environmental sustainability
- Ethics and anti-corruption
- Information Security and Privacy Protection

Labour and Human Rights

CMS expects suppliers to be compliant with all applicable employment laws and duties in the countries in which they operate.

Modern Slavery

CMS is committed to upholding all laws relating to the protection of human rights and is committed to preventing any form of slavery and human trafficking from occurring in our business and in our supply chain.

We seek to partner with suppliers that adopt the same strict standards that we adhere to ourselves. Suppliers can demonstrate their commitment to eradicating modern slavery by ensuring a modern slavery policy and code are in place and have been communicated.

You can read our Modern Slavery statements here: Anti-Slavery and Human Trafficking Statement – CMS UK.

Living wage

CMS is an accredited Real Living Wage employer. All our UK employees, including contractors are paid above the Living Wage. We expect, where applicable, our suppliers to adopt and pay the living wage (or local equivalent where applicable) in each of the countries in which they operate and seek the adoption of the local living wage throughout their supply chain.

Appendices

Diversity, Equity, Inclusion and Belonging

CMS is committed to fostering a diverse, equitable, and inclusive environment, and preventing all forms of discrimination and harassment, including sexual harassment. We expect all suppliers to take proactive steps to raise awareness of, and prevent, any form of discrimination or harassment, including sexual harassment, in connection with the services they provide. This includes but is not limited to:

- Actively seeking to include individuals from diverse backgrounds at all levels of your organisation, including underrepresented groups such as women, racial and ethnic minorities, LGBTQ+ individuals, and people with disabilities.
- Ensuring fair treatment, opportunities, and advancement for all employees, and actively working to eliminate biases and barriers that may disadvantage certain groups.
- Fostering a culture where every employee feels respected, valued, and able to contribute fully to the organisation.
- Taking appropriate action when reports of discrimination and harassment are made.

Disability

The Supplier acknowledges that CMNO is a Disability Confident Employer under the UK Government Disability Confident Employer Scheme. The Supplier agrees, where reasonably possible, to commit to promoting equality of opportunity for people with disabilities and to consider becoming a Disability Confident employer.

For audit and regulatory reporting purposes, the Supplier acknowledges and agrees that from time-to-time CMNO may require the Supplier to share reasonable evidence of such its commitment to equality of opportunity for people with disabilities.

Social Impact

As part of our broader commitment to social purpose, we believe that businesses have a responsibility and an opportunity to make a meaningful difference both locally and globally. We encourage our suppliers to contribute positively to the communities in which they operate through local social impact initiatives.

As signatories to the UN Global Compact, we are committed to embedding its ten principles into our operations and expect our suppliers to uphold these values. Together, we aim to build a supply chain that not only delivers value but also drives positive change in the communities we serve.

Health, safety and welfare

At CMS we expect our suppliers to adhere to all Health and Safety Regulations relevant to their operations. In the UK this falls under the Health and Safety at Work Act (HSWA) 1974 and associated regulations but the requirement to comply with comparable laws is the same in all jurisdictions in which we operate. We expect our suppliers to provide workspaces where all individuals are treated with dignity and respect. Suppliers should have robust procedures and processes in place to ensure the health, safety and overall welfare of their employees and anyone affected by the work they carry out.

Suppliers should ensure their employees receive the appropriate safety instruction and training to keep them safe and well in the workplace and provide their employees the following:

- A Health and Safety Policy.
- Documented hazard identification, risk assessments, method statements, and other relevant procedures.
- Safe systems of work and work permits where necessary.
- Fire safety and emergency evacuation procedures.
- First aid and accident reporting procedures and training.
- Clean and safe working conditions.
- Provision of suitable equipment e.g., Personal Protective Equipment (PPE), manual handling aides etc. where necessary.

Environmental Sustainability

Having successfully met our near-term Science Based Targets initiative (SBTi) goal of reducing carbon emissions by 30% by 2025 from a 2019 baseline, we are committed to reduce our carbon emissions by 50% by 2030 across Scope 1, 2 and 3 emissions and are in progress of validating our targets by the SBTi. CMS is in the process of setting a Net Zero Standard and will reach net zero by 2050 at the latest. Achieving these goals requires close collaboration with our suppliers, as their engagement is crucial to meeting our near-term and long-term targets.

We recognise that businesses are at different stages in their sustainability journey. We take a collaborative approach to support all suppliers, especially small and medium-sized enterprises, in developing and implementing effective sustainability strategies.

Ways in which our suppliers can demonstrate their commitment to carbon reduction:

Carbon emissions and energy efficiency

- Commit to the SBTi by formally submitting a letter of commitment and develop and submit science based emissions reduction targets for validation by the SBTi within twenty-four months of the contract's Effective Date.
- Establish greenhouse gas reduction targets to limit global warming to 1.5 degrees C by 2050 – ideally approved by the Science Based Targets Initiative (SBTi). Engage with the CMNO ESG team within six months of the contract Effective Date to discuss progress on SBTi commitments.
- Put in place policies and initiatives to achieve emissions reduction for their own operations and supply chain by 2030.
- Measure, manage and monitor environmental impacts through an external verification process such as EcoVadis or CDP.
- Take all reasonable steps to ensure energy and resource efficiency across premises, reduce gas consumption, and maximise the use of non-fossil-based energy wherever practical.
- Prepare and deliver an annual sustainability report to CMNO by April 30 each year, including at minimum Scope 1 and Scope 2 GHG emissions, and outlining steps taken to achieve the Science Based Targets.

Waste and resource use

- Aim to use recycled or sustainably sourced paper only.
- Implement effective waste management, targeting recyclable waste and minimising waste to landfill.
- Reduce single use plastics and disposables.
- Where applicable to the goods provided to CMS, support us with whole lifecycle transparency of products and work to extend product lifecycles.

Ethics and Anti-Corruption

CMS must uphold the highest ethical standards to operate as a law firm. We expect all our suppliers to conduct business with integrity and incorporate ethical and responsible behaviour throughout their own value chain.

- All suppliers should have in place policies, systems to ensure zero tolerance towards human rights abuses, money laundering, fraud, bribery, tax evasion, conflicts of interest, corruption and other improper payments.
- We expect our suppliers to fully comply with the requirements of all applicable anti-bribery and corruption laws, including but not limited to the UK Bribery Act, as well as where applicable, The Criminal Finances Act 2017 and The Economic Crime and Corporate Transparency Act 2023.
- Suppliers must also not be involved in corruption, which is the misuse of entrusted power or a breach of duty for personal gain.

Information Security and Privacy Protection

All confidential information as defined by CMS must be managed securely and protected with appropriate technical and organisational security measures.

- Suppliers and business partners must have robust security processes and controls in place to protect CMS confidential information.
- Suppliers must adopt and maintain processes to ensure compliance with applicable data protection and privacy laws.
- Supplier will not process or host any CMS information outside the UK or the EEA without CMS' prior written consent.
- Suppliers must have cyber resiliency plans in place to support the delivery of services to CMS.
- Suppliers must be able to assess, track, and document their supply chain where such supporting services are applicable to CMS and must make such information available to CMS upon request.

Artificial Intelligence

CMS recognises that technology innovation, including the use of Artificial Intelligence (AI), is important in today's business environment and we support the use of innovation that is responsible, ethical, fair, transparent, and subject to rigorous oversight and governance. As a law firm, we are committed to these principles as well as complying with all applicable AI regulations and expect our suppliers to do the same. For clarity, AI Technology means any and all machine learning, deep learning, and other artificial intelligence ("AI") technologies, including statistical learning algorithms, models (including large language models), neural networks, and other AI tools or methodologies, all software implementations of any of the foregoing, and related hardware or equipment capable of generating various types of content (including text, images, video, audio, or computer code) based on user-supplied prompts ("Generative AI Tools").

- Suppliers must adopt principles for the ethical use of AI. This includes ensuring transparency, fairness, and accountability in their use of AI.
- Suppliers must ensure that all developments using AI are subject to applicable laws and regulations, including the EU AI Act.
- Suppliers must not use CMS information: (i) to train or develop any AI model, tool or system without first receiving our explicit consent; or (ii) in any publicly available / consumer AI tools or services; or (iii) in any proprietary / commercial AI tools or services without first receiving our explicit consent to such use.

— Suppliers will not: (i) use or add AI capabilities to the product or service used by CMS; or (ii) use AI in their delivery of services to CMS; or (iii) use any AI system with CMS information without CMS' prior written consent and must be able to demonstrate their responsible use of AI in the delivery of service to CMS. Suppliers are reminded of their duty to keep all CMS information confidential and as such CMS information must not be used in any consumer or publicly available AI system.

Compliance and Measurement

Suppliers must be able to demonstrate compliance with the Code in general and are responsible for the compliance of any approved subcontractors.

And specifically, such compliance includes providing, annually by April 30, documented evidence with regard to the diversity of its organisation, Scope 1, 2 and 3 carbon emissions applicable to CMS, any third party or regulatory sustainability reports (SECR, CSRD, CDP, EcoVadis, etc) and confirmation that the supplier has read the most up to date version of this Code (kept on our website) and is in compliance with it.

CMS reserve the right to audit suppliers based on the Code.

Where local laws and regulations do not meet the same standards as the Code, the Code takes precedence (except in circumstances where it taking precedence would breach any such local law or regulation). Supplier adherence and commitment to the Code forms an integral part of CMS' sourcing activity and is used along with all other relevant decision criteria when selecting new suppliers or renewing current contractual relationships.

Non-compliance with the Code may result in corrective actions, including but not limited to:

— Suspension or termination of contracts and business relationships.
— Removal from our list of approved suppliers.
— Legal action, if warranted by the severity of the violation.

Suppliers are expected to cooperate fully with CMS in any investigation or assessment related to compliance with the Code.

By Supplier we mean any Supplier to CMS and any of its relevant Affiliates, Agents, Contractors and Subcontractors.

The Code is reviewed on a regular basis and the most updated version published on our website.

CMS Cameron McKenna Nabarro Olswang LLP is a member firm of CMS, an international organisation of independent law firms.

Raising a Concern

Should you have any query regarding the Code, please contact:



Andrew Richards
Chief Finance Officer
T +44 20 7367 2400
E andrew.richards@cms-cmno.com



Appendices

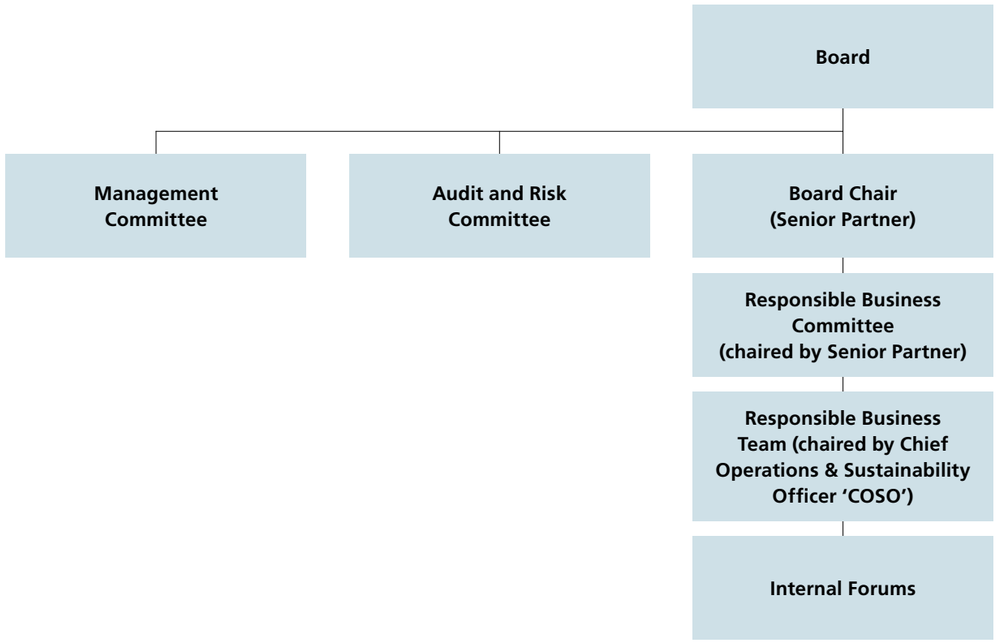
Energy and Carbon Report

Period ended 31 March 2025

This report was prepared in line with the Taskforce for Climate-related Financial Disclosures ('TCFD') All Sector Guidance and associated annexes.

CMS CMNO LLP ('the LLP' or 'the Group') welcomes the opportunity to report in line with the TCFD and the United Kingdom Government's climate-related financial disclosure requirements under the Limited Liability Partnerships Regulations 2022. We continue to improve our disclosures year on year as data quality, availability and technology continues to evolve.

Governance



The overall responsibility for environmental and corporate responsibility, including management of information on climate change, sits with the Board Chair. The Board is chaired by the Senior Partner. The Chair's responsibility is to both assess and manage climate-related risks and opportunities. The Board considers strategic risk with input from across the business and the Responsible Business Committee. The Responsible Business Committee supports the Board by giving strategic advice on, and monitoring and promoting, the development, adoption, use and impact of Environmental, Social and Governance matters (among others), including our climate change and sustainability commitments. Updates from the Responsible Business Committee to the Board inform the Board's approach on setting performance objectives and risk management of climate-related risks or opportunities.

The Senior Partner chairs the Responsible Business Committee, which consists of senior business leaders, including key Partners across the business, and members of the Responsible Business team who pursue resource and climate change related initiatives. This group is focused on assessing, identifying and managing climate-related risks and opportunities and relevant members have an environmental lens to their roles. At present the COSO has ESG related considerations incorporated within their remuneration policy.

Climate-related information is reviewed by the Responsible Business Committee through multiple channels including employee engagement and surveys, supply chain analysis, and monitoring of industry trends and emerging regulations. The Responsible Business Committee meets quarterly and on such other occasions as the Senior Partner sees fit. They provide regular updates to the Board on climate-related issues to ensure efficient workstreams are in place to make progress against our Science Based Target ('SBT').

The Committee's remit includes considering the impact of the LLP's operations on the environment and how the LLP adapts its business in the light of climate change. Any significant climate-related decisions taken by the LLP are passed through this group.

The Board and relevant committees consider climate-related issues when reviewing and guiding major plans of action, risk management policies and annual budgets as well as setting the organisation's performance objectives. Climate-related issues and climate resilience are an integral aspect to strategy and business-planning. We have an environmental policy and strategic objectives and goals to achieve our SBT. This is aligned with our business development strategy for offering a more integrated service to both our existing clients as well as new clients.

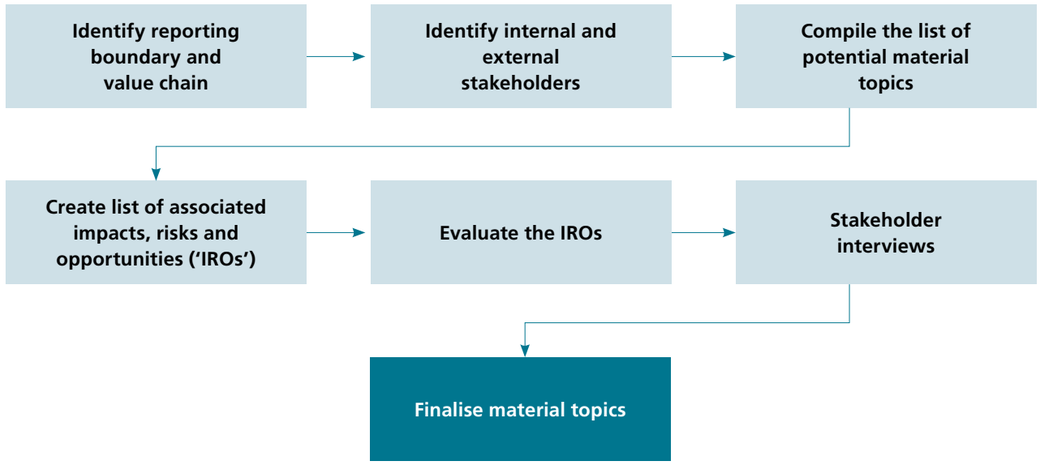
The Board has oversight of any acquisitions to the Group, including carbon performance criteria to guide decisions, where necessary.

Strategy

In 2023, the LLP undertook both qualitative and quantitative scenario analysis, engaged across the organisation and assessed the Group's existing resiliency plans. Building on the single materiality assessment we undertook in 2023, with input from each member of the Management Committee, identifying and prioritising our material ESG topics, during the period we conducted and completed our first double materiality assessment ('DMA') that broadens the concept of materiality from focusing solely on financial impacts to include the effects on stakeholders and society. In the assessment process we considered both internal and external stakeholders, reports on the Group's activities, including procurement supplier activity, own operations (as in own facilities and workforce), downstream activities and services, and regulatory environment.

To assist and complete this assessment (visually shown below), we utilised data from our ESG engagement with clients, feedback from our supply chain and discussions with strategic internal stakeholders.

In conducting our DMA, we followed a structured approach aligned with the requirements of the Corporate Sustainability Reporting Directive ('CSRD') for double materiality assessments to ensure a robust evaluation of both financial and impact materiality, as illustrated in the graphic below, which outlines the key steps we followed.



The outcome of our DMA exercise and the material topics identified are listed below. The identified material topics are mapped to existing risk categories and controls, strengthening our ability to monitor and respond to emerging sustainability risks.

Environmental	Social	Governance
Climate change	Equal treatment and opportunities for all	Corporate culture
	Working conditions	Whistle-blowing
	Information-related impacts for consumers	Management of suppliers
	Community engagement	Cybersecurity

The Group defines non-financial risks to be any risks not exclusively related to the firm's finances that could have an impact on our reputation, strategy or operations. Operational risks are identified by the Management Committee who also regularly review all risks identified and incorporate mitigation into operational activities. To devise our material sustainability risks, we engaged with frameworks such as Sustainability Accounting Standards Board ('SASB') and during the period published our first Global Reporting Initiative ('GRI') content index to understand the breadth of non-financial risks for the professional services sector. We reviewed these risks internally in line with the firm's strategic objectives to understand the risks that are most material to our business. To prioritise our material risks and opportunities, we performed a process of internal engagement with all members of the Management Committee who provided the necessary oversight to assess the significance of specific risks and opportunities on the firm's strategy and to stakeholders (including the Board, Partners, employees, clients, and local communities).

The firm's Board is chaired by our Senior Partner who also chairs the firm's Responsible Business Committee. The Responsible Business team prepares monthly reports for the Board and the Chair participates in regular Responsible Business Committee meetings, where ESG-related risks and opportunities are discussed.

We have set out those risks and opportunities identified as material in Tables 2 and 3, alongside relevant mitigation measures. We have disclosed the potential impacts on revenue, capital expenditure and capital allocation, where relevant. Quantification of risks and opportunities has not been undertaken this year; however, the LLP seeks to achieve this within the next 2-4 years as data quality and credibility improves.

Scenario analysis looked across the following time horizons:

Table 1 – Short, medium, and long-term time horizons

Short-term
0-4 years Considers current planning and strategy cycle
Medium-term
4-8 years Encapsulates senior partner appointments
Long-term
8+ years Allows sufficient consideration of physical and transition impacts

The LLP assessed physical risk across all its locations and used two of the Intergovernmental Panel on Climate Change ('IPCC') AR6 scenarios:

SSP5-8.5 – A worst case scenario, examining the upper bounds of physical exposure;

SSP2-4.5 – A mid case scenario to assess physical exposure in what is considered a more probable, less extreme pathway.[1]

Transition risks were explored by applying International Energy Agency's ('IEA') Net-Zero by 2050 ('NZE') and Announced Pledges ('APS') scenarios, which are disclosed as part of the annual World Energy Outlook. The former sets out a pathway for the global energy sector to reach net-zero by 2050. The APS assumes all climate commitments by governments are met (including Nationally Determined Contributions), highlighting the ambition gap, which is required to limit warming to 1.5°C.

1 SSP refers to Shared-Socio economic Pathways, with the associated degrees of warming being 2.7 and 4°C respectively.

We selected these scenarios as the IEA is a highly reputable source of data with clear and credible assumptions. It is used across our peers and enables comparability across the industry's sustainability reporting. It also contains current carbon price assumptions allowing for effective quantitative analysis of the Group's direct operations. We modelled our scope 1, 2 and 3 emissions under the NZE and APS scenarios using the absolute emissions contraction approach across the medium and long-term timeframes out to 2050. The LLP does not currently have an internal carbon price, though this is being considered in the medium to long-term. We have examined potential pathways as part of our SBT setting and challenge the current future pathway alongside ambitious emissions reduction targets.

In 2025, we have undertaken a refresh of our risks and opportunities inventory. This included the evaluation and inclusion of emerging risks, consolidation of overlapping entries, and a reassessment of impact scoring where relevant. The review considered both internal developments and external factors, including evolving policy landscapes. As a result, the Group's risk register was updated to reflect the revised inventory, with each risk assigned a corresponding action, owner, and timeframe. This ensures that the LLP can effectively prioritise and respond to risks in a structured and accountable manner.

Table 2 – Key Climate-related Risks

Risk Type	Risk Category	Risk Description	Impact (low/medium/high)	Mitigating Activities
Transition	Policy and legal	Current and emerging regulations: The Group has offices in 19 countries and must adhere to multiple country-specific climate related regulations.	Medium for both short and long-term. Potential impacts include increased operational/ compliance costs or fines from non-compliance; and/ or reputational damage leading to loss of clients and reduced revenues.	The LLP is already compliant with and the Energy Savings Opportunity Scheme ('ESOS') and Streamlined Energy and Carbon Reporting ('SECR') GHG emissions reporting to Companies House. As part of our operational practice leading to loss of clients and in house skills development, and reduced revenues. we continue to monitor and conduct horizon scanning of emerging regulations across all our locations including CSRD and the UK Sustainability Disclosure Requirements ('SOR') which encompasses the integration of Transition Plan Taskforce ('TPT') and International Sustainability Standards Board ('ISSB') into UK law. The LLP has considerable expertise across its employees as part of capitalising on the opportunities associated with the climate transition.

Risk Type	Risk Category	Risk Description	Impact (low/medium/ high)	Mitigating Activities
Transition	Policy and legal	Carbon pricing: Uncertainty surrounding climate regulation, such as carbon pricing mechanisms, may impact future Group operations and is evaluated by the LLP. Clients may be faced with costs that impede their ability to conduct business.	Low for short-term, medium for long-term Potential impacts include increased operational costs. Effects of mandatory carbon pricing from suppliers might be passed on to CMS CMNO, and there may be increased requirements around emissions data from clients.	Due diligence is performed on the medium for long-term LLP's clients. Carbon pricing scenario analysis include has been undertaken in 2023 and will continue to evolve alongside our TCFD reporting. The LLP has emissions reduction initiatives to achieve near term SBTs in place and has committed to Net Zero by 2050. We are in the process of validating the target with SBTi.
Transition	Reputation	Failure to meet communicated commitments	Low for short-term, medium for long-term There may be negative reputational impacts, which may lead to loss of clients if CMS CMNO fails to meet communicated climate-related commitments.	The LLP has emissions reduction initiatives to achieve the near term SBTs in place. We also voluntarily report to sustainability frameworks such as CDP, GRI and EcoVadis for enhanced transparency and accountability.
Transition	Reputation	Exposure to sectors with high levels of transition risk	Low to medium for short and long-term There is increasing scrutiny of sectors negatively associated with climate and which have high transition risks.	CMS CMNO serves a wide range of sectors therefore this mitigates against concentration risk.
Transition	Reputation	Stakeholder expectations on climate impact	Low for short-term, medium for long-term There may be negative reputation if the LLP is not able to meet increasing expectations around climate impact, progress and targets.	The LLP has near-term SBTs in place, aligned with stakeholder expectations. We are also in the process of validating our Net Zero SBTs as part of our commitment to be Net Zero by 2050 at the latest.
Physical	Acute	Event-driven hazards, such as heatwaves, water stress, occurrence of severe weather events	Low for short-term, medium for long-term Potential impacts include increased operational costs, decrease in productivity, incur of costs for adaptation measures.	The Group implemented a range of resilience measures across operations which include robust business continuity planning with regular testing, supported by agile, remote, and hybrid working policies.
Physical	Chronic	The LLP has not identified any material chronic physical risks over any time horizon.		

We have listed above the key material risks and opportunities that are relevant for our operations and have processes and procedures in place to identify and manage climate-related risks as part of our wider risk management framework.

Although several risks have been identified, these have no immediate impacts on our business model and are sufficiently mitigated; the residual risk is not considered material.

We have disclosed those risks that have material gross risk (defined as unmitigated risk, scored over likelihood and severity of impact). Residual risk is that which is left over post mitigating actions. The risks disclosed within this report have been assessed considering the operational elements of the business as well as against our service offering. The Group has business continuity plans in place for the physical sites that are likely to be impacted by climate change. The Group does not own any of its properties and therefore retains flexibility and reduced financial risk by using leaseholds.

These risks will continue to be reviewed as our business strategy changes to maintain a resilient organisation. The LLP updates its strategy every four years, as per the time horizons disclosed, however given the nature of our services, strategy is reviewed on an ongoing basis by the Board and relevant business segments.

We have four connected streams of activity in which climate-related risks feature:

- Business strategy (via monthly Board meetings);
- Business development (via strategy and client meetings);
- Our ESG and sustainability programme; and
- The Responsible Business Committee and Responsible Business team (interface with employees, our facilities management ('FM') team and support services).

These four streams of activity connect our legal partners with our FM team, strategic suppliers, and our stakeholders. Each uses the same criteria to identify and act on both climate-related risks and opportunities for the business, its position in the market and its reputation.

We are in the process of quantifying risks and opportunities and hope to be able to disclose relevant metrics and values in the short to medium-term. Relevant material opportunities have been identified and set out in Table 3 below.

Table 3 – Key Climate-related Opportunities

Opportunities type	Description	Time frame	Impact
Reputation	Positive reputational impacts arising from a meaningful contribution to the climate agenda will increase client attraction and retention. The LLP has a social impact programme, produces a Responsible Business report on our ESG initiatives, and provides pro-bono legal advice. We continue to be committed to increasing staff engagement and education around biodiversity and nature. During the financial year, the LLP expanded its bee programme as part of a commitment to environmental protection, staff engagement and education. The firm now sponsors local beehives or biodiversity initiatives across 14 UK and international offices. CMS clients and employees can visit a local initiative or join the network to get involved. In partnership with the education charity Young Citizens, the LLP developed a series of workshops and teacher-led resources designed to educate school children about the UN Global Goals and Climate Action, with a particular focus on the role of law in driving meaningful change. These resources reflect the Group's long-standing commitment to education, social impact, and sustainability, and aim to leave a lasting legacy by deepening students' understanding of how legal frameworks can support climate solutions. To date, the Climate Action resources have reached more than 113,000 across more than 480 schools. The Biodiversity resources have engaged more than 26,000 students demonstrating the growing impact of our educational outreach. We have partnered with Sustainability Unlocked to provide our people with access to comprehensive ESG and sustainability training. This initiative supports our commitment to continuous learning and ensures our teams are equipped to navigate the evolving ESG regulatory landscape.	Medium to long-term	Medium

Opportunities type	Description	Time frame	Impact
Market	The LLP's expertise allows us to offer specialist, business-focused advice in energy and climate change matters to clients operating in complex businesses and the constantly changing energy environment, including support on the adoption of new technologies. To help our clients manage their own risk, the LLP developed an eLearning programme, built on their established Law-Now eLearning platform. The LLP is constantly researching new opportunities, engaging both internally and horizon scanning for trends. Regulation increases business needs as the LLP can assist clients manage ever changing and emerging requirements. Emerging regulation can also be seen as an opportunity for the Group, as clients need to be able to respond to governments and each other. For any climate-related opportunities the LLP can capitalise on existing expertise within its workforce. We have an international footprint, with opportunities to capitalise on regional regulatory differences. As client preferences shift toward reducing environmental impact, we see opportunities to further strengthen client relationships by delivering services with a low emissions footprint, helping to meet mutual sustainability goals, and to reduce costs and emissions for both parties. Significant investment in virtual technologies will reduce reliance on air travel for client meetings and support this endeavour. The LLP can adapt core services as well as expand into climate-specific services including the structuring of green finance; financial regulatory advice on EU; auditing of ESG risks, reporting and opportunities.	Short to long-term	High

Risk Management

Our risk management processes require each area of the business to disclose material climate related risks on the risk register; this is then escalated through the LLP to the Board. One of the responsibilities of the Responsible Business Committee is to consider areas of corporate process, individual corporate responsibility, and environment risk and whether such risks are managed effectively. The Committee also review the methodology for measuring performance. The Risk team is advised by the ESG members of the Committee of any new risks if it is deemed necessary for them to be added to the risk register and provides them with updates on existing risks. The risk register is formally reviewed by the LLP on a quarterly basis to understand progress against actions being taken to mitigate/accept/control the identified risks.

The Board sets the overarching strategy and risk appetite, which is supported and monitored by the Committee. Once a climate-related risk has been identified, it is assessed in terms of its relevance, scope and magnitude. Risks assessed as relevant are allocated a risk owner and as far as possible, a timeframe for action. Climate-related risks are integrated into the overall risk register for the Group and form part of the existing risk management process in place for all other including but not limited to financial and legal risks. The risk register categorises risks using a suitable matrix to determine their risk rating and separately identifies those which represent key risks to the business. The register is reviewed by the Management Committee and the Audit & Risk Committee, who report directly to the Board.

The LLP manages climate-related opportunities in a similar way to climate-related risks. Opportunities are identified and allocated an owner. The Responsible Business Committee oversees this and is responsible for ensuring opportunities are managed effectively. Opportunities are also reviewed on a quarterly basis in line with the overarching strategy.

Metrics and Targets

The Group has a 1.5°C near term SBT[2] covering scope 1, 2 and 3 emissions with FY2019 being the base year. We track our scope 1, 2 and 3 emissions, as this informs progress against our internal and external targets and voluntary reporting. As in previous years, we undertook full calculations of our scope 1, 2 and 3 GHG emissions, obtaining limited assurance from a third party. We have implemented improved data collection and inventory systems in the period to enhance GHG emissions calculation accuracy and subsequently leading to better informed decision-making.

The Group is currently in the process of validating our long-term SBT commitment for Net Zero by 2050[3]. GHG emissions for UK and global operations can be found within the SECR report on page 17.

The Group uses the GHG protocol to calculate its emissions and there have been no changes in boundary or basis of reporting for the reporting period.

The LLP has made commitments to emissions reductions and continues to implement initiatives to address this. The LLP is in the process of developing a transition plan that will be disclosed in the short-term. We recognise the importance of transitioning to a low emissions future and our focus on target setting and emissions reduction initiatives mitigates against potential exposure to material risks such as policy. As we operate within the UK, we understand the need for aligning our business model with the Net-Zero by 2050 commitments by the UK government.

The Group actively tracks the revenue generated from our energy, environment and climate change advisory service. This includes advisory services to clients in all sectors and areas of ESG-related law, including climate change strategies, urbanisation, technological disruption, sustainable finance, greenhouse gas emissions, circular economy, waste management, permitting, pollution and contamination, carbon regulation, renewable energy, and employee response.

In addition, the Group has also started tracking the % of our suppliers with commitments and validated SBTs (37.96% in FY2025 compared to 35.31% in FY2024), with the aim of increasing this percentage year-on-year through our supplier engagement process, leading to reduced emissions and strengthened supplier relationships.

With regards to other metrics, the Group tracks its energy usage per our SECR report on page 17.

The following statement has been prepared in accordance with our regulatory obligation to report greenhouse gas ('GHG') emissions pursuant to the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, which implement the government's policy on Streamline Energy and Carbon Reporting ('SECR'). All figures disclosed in tables 1 and 3 cover our UK operations while figures in table 2 cover global emissions inclusive of the UK.

In 2025, the LLP changed its financial year end date from 30 April to 31 March 2025. Although the LLP's financial accounts have been prepared in respect of the financial period from May 2024 to 31 March 2025 (11-month period), the SECR analysis, in accordance with industry best practice, has been prepared over the period 1 April 2024 to 31 March 2025 (12-month period) to permit a direct year-on-year comparison of emissions, which will better inform ongoing Net Zero strategic planning and actions.

During the reporting year 1 April 2024 to 31 March 2025, our total measured scope 1, 2 and 3 emissions (market-based) for our UK operations totalled 13,401 tCO2.

Table 1 on the following page shows how this is comprised.

In FY25, the emissions accounting methodology was refined further to enhance accuracy and alignment with best practices.

The methodology for fuel consumption from reimbursed personal and hired vehicles was adjusted to be accounted for in scope 1. Previously, these sources were accounted for and reported under Scope 3 purchased goods and services.

Additionally, the use of supplier-specific emission factors was increased and the methodology further developed for apportioning UK emissions from purchased goods and services, incorporating full-time equivalent (FTE) data and UK-specific spend. This methodology was also applied to the calculation of emissions from capital goods. In FY25, capital goods spend was approximately 40% lower than in FY24, reflecting the variable nature of investment in fit-out and refurbishment projects, which directly influences annual emissions from this category.

2 https://files.sciencebasedtargets.org/production/files/status-report-Business-Ambition-for-1-5C-campaign.pdf

3 As per SBTi, A net-zero science-based target is a GHG mitigation target that implies: Reducing scope 1, 2, and 3 emissions to zero or a residual level consistent with reaching global net-zero emissions or at a sector level in eligible 1.5°C-aligned pathways; and Permanently neutralizing any residual emissions at the net-zero target year and any GHG emissions released into the atmosphere thereafter.

Table 1

Scope	Emissions Category	Activity	2025 tCO2e	2024 tCO2e	2023 tCO2e	2022 tCO2e	2021 tCO2e
1	**Total Scope 1**		**128**	**45**	**110**	**267**	**–**
2	Purchased Energy	Electricity (Location-based)	776	773	1,008	915	882
		Electricity (Market-based)	–	7	7	–	–
		Natural Gas Combustion	338	369	346	–	–
		District Heat	70	70	67	–	–
1+2	**Total Scope 1 & 2 (Location-based)**		**1,302**	**1,257**	**1,531**	**1,182**	**882**
	Total Scope 1 & 2 (Market-based)		**536**	**490**	**530**	**267**	**–**
3	Purchased Goods and Services		6,843	9,132	9,169	9,411	12,599
	Capital Goods		416	1,420	3,252	4,261	3,563
	Fuel and Energy-related Activities		368	324	392	386	208
	Upstream Transportation & Distribution		196	303	343	425	335
	Waste Generated in Operations		22	40	23	18	13
	Business Travel		3,547	2,890	2,285	346	105
	Employee Commuting		731	654	657	164	45
	Homeworking		727	873	948	1,599	1,562
	Upstream leased assets (Location-based)		9	–	–	–	–
	Upstream leased assets (Market-based)		7	–	–	–	–
	Downstream leased assets (Location-based)		16	16	–	–	–
	Downstream leased assets (Market-based)		9	–	–	–	–
	Total Scope 3 (Location-based)		**12,875**	**15,645**	**17,066**	**16,609**	**18,430**
	Total Scope 3 (Market-based)		**12,865**	**–**	**–**	**–**	**–**
1+2+3	**Total Scope 1, 2 & 3 (Location-based)**		**14,177**	**16,902**	**18,597**	**17,791**	**19,312**
	Total Scope 1, 2 & 3 (Market-based)		**13,401**	**16,135**	**17,596**	**16,876**	**18,430**
Emission Intensity (tCO2e per employee)			**4.50**	**5.63**	**6.25**	**6.45**	**7.73**
Emission Intensity (tCO2e per sqft)			**0.036**	**0.060**	**0.065**	**0.063**	**0.072**

The methodology for calculating emissions from homeworking and employee commuting was updated to account for the statutory minimum annual leave entitlements, ensuring a more representative estimate of actual working days.

The FY24 waste generated in operations emissions was adjusted to reflect a correction in the value reported.

Business travel emissions increased in FY25 primarily due to a higher number of air travel journeys, which represent 90% of UK travel-related emissions. The rise was driven by a greater volume of long-haul trips and specific event-related travel, contributing to an increase in total distance flown compared to FY24. Despite this year-on-year increase, overall, UK business travel emissions remain 37% lower than our FY19 baseline.

Our travel policy allows for first class train travel for journeys over three hours to encourage less domestic flying. Our booking system also helps colleagues to make more informed, sustainable travel choices.

Table 2 disclosed below shows the firm's global emissions inclusive of the UK. We have shown the SBT base year of FY19 and the most recent four years of emissions.

Our emissions have been verified to a limited level of assurance by an external third party according to the ISO 14064-3:2019 standard.

During the year, our total UK fuel and electricity consumption totalled 6,126 MWh. The split between fuel and electricity consumption is displayed in table 3 below.

Table 2

Emissions Scope	2025 tCO2e	2024 tCO2e	2023 tCO2e	2022 tCO2e	2019 tCO2e
Scope 1	351	264	388	557	1,127
Scope 2 Location-Based	1,789	2,036	1,993	1,642	2,719
Scope 2 Market-Based	1,049	1,327	922	512	768
Scope 3 Location-Based	21,901	22,221	22,043	19,927	35,265
Scope 3 Market-Based	21,892	–	–	–	–
Total Scope 1 & 2 Location-based	**2,139**	**2,300**	**2,381**	**2,199**	**3,846**
Total Scope 1 & 2 Market-based	**1,400**	**1,591**	**1,310**	**1,069**	**1,895**
Total Scope 1, 2 & 3 Location-based	**24,040**	**24,521**	**24,424**	**22,126**	**39,111**
Total Scope 1, 2 & 3 Market-based	**23,292**	**23,806**	**23,353**	**20,996**	**37,160**

Table 3

Activity		2025 Value (MWh)	2024 Value (MWh)	2023 Value (MWh)	2022 Value (MWh)	2021 Value (MWh)
Electricity		3,719	3,735	4,869	4,310	3,784
Natural gas combustion		1,696	1,818	1,708	1,872	-
District heat		390	390	390	-	-
Transport fuel	Personal Vehicles	287	-	-	-	20
	Hired Vehicles	34	-	-	2	3
Total		**6,126**	**5,943**	**6,967**	**6,184**	**3,807**

Appendices

Energy efficiency actions taken:

— Since 2019, CMS has recorded a 74% reduction in printed paper usage in the UK. Building on the "Think before you print!" campaign launched in 2024, in 2025 we continued our efforts to reduce energy consumption and paper use by transitioning to a printing workplace cloud, enhancing our ability to monitor and report on printing behaviours. Paper use and printing reduction is a key theme in our Sustainability in Action newsletter with the aim to embed more sustainable printing habits across the firm, reducing paper and ink usage as well as energy consumption. All office paper used is FSC (Forest Stewardship Council) certified, ensuring responsible sourcing. Since 2019, we have partnered with PrintReleaf to offset our paper consumption by supporting global reforestation projects. To date, we have reforested over 27,000 trees, offsetting the equivalent of more than 231 million standard printed pages.

— As part of the recent Aberdeen office fit-out, we considered circular economy principles to minimise environmental impact and reduce carbon emissions. The existing layout was optimised to limit partition changes and maximise reuse of materials and services, including ducting and power cabling. All existing task chairs and selected storage cabinetry were reused and cleaned, while remaining furniture was either donated or recycled. In total, 430 items were assessed, with 19% redistributed internally, 4% through the Giving Back Project, and 37% resold via Office Resale. This resulted in an estimated 11 tonnes of CO2 emissions saved. The number of printers on site were halved to reduce energy use. Additional sustainability measures included the installation of carbon-neutral carpets, restoration of original flooring and entrance features, replacement of outdated lighting with LED systems and expanded PIR sensor coverage, and the upgrade to energy-efficient electric comfort cooling and heating systems. Over the first three months of occupancy, energy consumption decreased by 10.70% compared to the same period in the previous year. The site continues to operate on a 100% renewable electricity tariff.

— Our supply chain accounts for approximately 90% of our scope 3 emissions and we continue to closely engage with key suppliers to share best practice and ideas for collaboration. We have been working specifically with our couriers and our records storage suppliers to utilise electric and hybrid vehicles as a priority for our services. One such recent initiative was partnering up with a client and a charity for a tailored sustainability programme designed to support SMEs in reducing their environmental impact. This initiative supported SMEs in understanding their carbon footprint, developing practical emissions reduction plans, and preparing to set science-based targets or a path to net-zero. Participants benefited from interactive workshops, expert-led sessions, 1:1 support, and access to a dedicated learning platform and resources, helping them embed sustainability into their operations.

— In line with Government requirements, the firm has completed ESOS Phase 3 and submitted the ESOS action plan. We will continue to report on progress in line with ESOS requirements.

— In FY24, a Building Management System (BMS) has been installed at our London headquarters, giving the facilities team increased control over our heating and cooling systems, so far resulting in approximately 23% cumulative reduction in energy compared to FY23 (from 4,361 MWh to 3,364 MWh) for both electricity and natural gas consumption.

— Business travel currently accounts for 25% of our UK emissions, a 37% reduction since 2019. Our travel policy allows for first class train travel for journeys over three hours to encourage less domestic flying. Our booking system also helps colleagues to make more informed, sustainable travel choices.

— We run a Sustainability in Action newsletter shared with all staff throughout the year. Each month we share information and tips on a different environmental theme, encouraging CMS employees to partake in initiatives such as World Environment Day and Plastic Free July.

— As part of our broader efforts to improve energy efficiency, in FY25 we completed a decommissioning initiative of phasing out legacy infrastructure achieving an estimated annual reduction of approximatively 26,000 kWh.

— We have partnered with Sustainability Unlocked to provide all our people with access to ESG and sustainability training. Sustainability Unlocked is an expert-led, on-demand training platform with tailored content on a broad range of topics around sustainability, climate change and the environment.

Methodology

We quantify and report our organisational GHG emissions in alignment with the World Resources Institute's Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and in alignment with the Scope 2 Guidance. The Group consolidates the LLP's organisational boundary according to the operational control approach for our UK sites.

We have adopted a materiality threshold of 5% for GHG reporting purposes. In some cases, where data is missing, values have been estimated using either extrapolation of available data or data from other sites as a proxy.

The Scope 2 Guidance requires that we quantify and report Scope 2 emissions according to two different methodologies ('dual reporting'):

(i) the location-based method, using average emissions factors for the country in which the reported operations take place; and

(ii) the market-based method, which uses the actual emissions factors of the energy procured.

Approved by the members and signed on their behalf by:



S S A Millar

Managing Partner

Date: 6 November 2025

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