

Building better futures

Responsible Business Highlights



THE GLOBAL GOALS
For Sustainable Development

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Being a responsible business

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.



Charles Currier
Senior Partner

“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





CMS Warsaw

Our approach

This document provides an overview of the firm’s responsible business approach and activities and how we are embedding these into all we do.

Our purpose is to inspire, impact and support our clients, people, industry sectors and communities and deliver excellence.

Guiding all our work are the UN Global Goals and our commitment to the UN Global Compact.

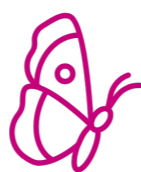
Our approach is focused on three pillars:



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

UN Global Compact

As part of CMS globally 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](#).

Task Force on Climate Related Financial Disclosure (TCFD)

Our TCFD report is published in the CMS Cameron McKenna Nabarro Olswang LLP Annual report and consolidated financial statements each year.

EcoVadis, CDP and Amazon Climate Pledge

As part of our ESG reporting and management we undertake an EcoVadis rating and currently have a Silver rating. We also submit to [CDP](#) and are signatories of the [Amazon Climate Pledge](#).

Global Reporting Initiative (GRI)

We have published a GRI report in reference to the GRI Standards which can be accessed on our website.

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 promote a culture of openness about mental wellbeing and produced ‘This is me’, a film featuring colleagues from across the business sharing their own stories.

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 are committed to providing the healthiest environments for our employees and clients. As such, we have fully committed to the WELL at Scale programme in our workplaces, measuring people-focused environmental qualities. We aim to certify several locations in the coming year.

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.



The Times Top 50 Employers for Gender Equality

CMS has been featured in the top 50 listing since 2016, demonstrating our commitment to taking action to create a workplace where everyone, regardless of gender, can thrive.



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.



Global strategy – local delivery

To maximise our global impact, we tailor our approach to DEIB to each region, ensuring it is contextualised and relevant to our people's experience across all our locations. In 2024 we piloted a programme to enhance the cultural competency and diversity and inclusion skills of HR colleagues and senior leaders operating in the Asia Pacific region.



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 is a Level 1 accredited Disability Confident Employer and proud to be part of the government-led Disability Confident Scheme, reflecting our strong commitment to attracting and retaining diverse talent.



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.



Employee Resource Groups

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

“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.

Charles Currier, Senior Partner”



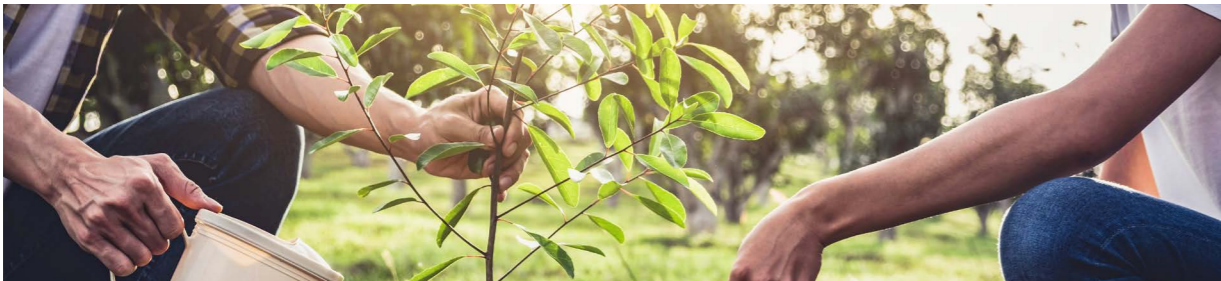


Our environmental impact

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

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, set out below, 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 compliance obligations in our operations.
- Create realistic objectives and targets in environment management to reduce our impacts, including Science Based Targets.
- Effectively control the environment aspects and impacts arising from our activities.
- Educate and inform our personnel on the environment challenges, this policy and the actions they can take to deal with them.
- Challenge our suppliers and contractors to innovate in support of our commitment.
- Identify and implement technologies and techniques as appropriate that will reduce our impact.
- Reduce and sustainably manage the waste that we produce.
- Assess the risks and opportunities in environment management for our operations and manage them accordingly.
- Consider the long-term impacts of our services in decision making.
- Review and report on our progress.



CMS Warsaw bees

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 in the supply chain.



Planting trees

CMS has planted over 26,000 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 announce and set a near-term Science Based Target to measure our carbon reduction progress. We are aiming to reduce our emissions 30% by 2025 and 50% by 2030, across Scopes 1, 2 and 3.



100% Renewable energy

All our UK offices now 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've partnered with Sustainability Unlocked to provide all our people with access to ESG and sustainability training.



Aiming for Plastic Free operations

We have pledged to reduce and minimise 'single use plastics' within our business. CMS won the 2023 Plastic Free Award at the Clean City Awards Scheme. In previous years we have received Bronze, Silver and Gold nominations in a number of categories.



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, educating colleagues about bees and other pollinators.

We now sponsor local beehives or biodiversity initiatives across 14 of our offices. CMS employees can visit their local initiative or join the firm-wide bees network to get involved.

Sustainability-Linked Loan

In 2023 we became one of the first law firms in the UK to convert our standard loan into a Sustainability-Linked Loan (SLL). Our decision to obtain a SLL is indicative of the firm's commitment to sustainability and ensuring that we have the policies and frameworks in place to realise our goals.

WELL Platinum certification in Poland

CMS Poland's office in Varso Tower, Warsaw became the first office fit-out in Poland to receive the WELL Certified to the Platinum level in November 2023. With this, CMS joins a prestigious group of just four other law firms in the world that can boast an office compliant with the highest standards of employee and associate wellbeing.

The CMS office received the first WELL Equity Rating in Poland, assessing the solutions implemented to support diversity and promote equal opportunities in the built environment. The CMS space is also one of only three office fit-outs in Poland to have been awarded a BREEAM Excellent certificate, confirming the firm's commitment to delivering sustainable solutions.



Our social impact



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.



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:

31,178

hours on social impact
activities

62

clients partnered with on
Social Impact 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.

Our global charity partner: 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 £400,000 has been awarded to more than 400 organisations across the world focusing on projects addressing the Global Goals.



Reducing Inequalities
Goal 10



Climate Action
Goal 13



Peace, Justice and
Strong Institutions
Goal 16

Organisations we have supported include:

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.

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.



Social Impact Fund recipient:
Világszép Alapítvány, Hungary

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 132,000 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. Run in partnership with the charity Career Ready and many of our clients, over 100 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.

“ 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

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

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 1,000 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



Reducing inequalities focus

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

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.

amenities, participating in themed community events and providing entertainment for centre users through our choir, the Loose Cannons, at festive celebrations.

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.

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

“ 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 ”

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) 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.



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



Team volunteering day with The Water of Leith Trust, Edinburgh

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). They drive our pro bono strategy which is an integral pillar of the firm’s ESG policies. 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 a myriad of 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.

Global support for the fight against climate change

CMS were selected as a Pro Bono Legal Advisor to the United Nations Climate Change Conference (COP28) hosted by the UAE. More than 160 CMS lawyers worldwide volunteered to provide pro bono legal advice to COP28 on a variety of topics ranging from sustainability finance to UN related partnerships and many more. The CMS delegation also co-hosted several events such as a panel discussion on how the law can unite and act to deliver the UN SDGs.

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 ”



Partnering with our clients

We partner with a huge range of clients on social impact and sustainability projects, enabling us all to deliver more impact.

Aon

We work in partnership with Aon to provide pro bono support and legal education to charities and NGOs as well as volunteering together at the Islington Law Centre. We are delighted to have supported organisations such as Blueprint for All (previously The Stephen Lawrence Foundation), Habitat for Humanity and The Entrepreneurial Refugees Network.

We have also delivered Legal Workshops and Primary Enterprise Workshops with young people and undertaken environmental volunteering days across the UK.

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.

“ Our company mission to empower every person and organization on the planet to achieve more is a collaborative effort, deeply enriched by our partnership with CMS. In this AI era, where technology shapes every aspect of our lives, it’s critical to have a diverse legal profession that can address the unique challenges and ethical considerations posed by AI. Our work with CMS on this societal imperative is more important than ever, as it ensures that we approach these issues with varied perspectives and inclusive solutions.

Patricia Wick Christias
Head of Legal, Microsoft Limited ”

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. CMS London bees are also based on the Farm and, in May 2024, a team of CMS and client volunteers constructed the site where the hive is situated.

“ 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 ”



CMS and client volunteers building new planters, Stepney City Farm, London

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GRI Content Index

Statement of use: CMS CMNO LLP has reported the information cited in this GRI content index for the period 1 May 2023 - 30 April 2024 with reference to the GRI Standards.

GRI used: GRI 1: Foundation 2021.

	Disclosure	Response	Additional information
GRI 2: General Disclosures 2021	2-1 Organizational details	CMS Cameron McKenna Nabarro Olswang LLP (CMS CMNO LLP) is a founding partner of the CMS network, which is an organisation of 19 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, Turkey, UAE, UK, Ukraine.	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.	Annual report and consolidated financial statements
		Europe: Bacau, Bratislava, Brussels, Bucharest, Budapest, Dublin, Iasi, Istanbul, Kyiv, Prague, Sofia, Warsaw, Poznan. Other: Abu Dhabi, Beijing, Brisbane, Dubai, Hong Kong, Muscat, Riyadh, Singapore, Tel Aviv.	
		The list of entities in the financial statements cover all CMS CMNO LLP locations. CMS CMNO LLP 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 LLP.	
		Our approach and disclosures cover all CMS CMNO LLP entities listed in 2-2-a unless otherwise specified	
		Mergers, acquisitions and disposal of entities / parts of entities is not applicable for this reporting period.	

	Disclosure	Response	Additional information
	Reporting period, frequency & contacts		
	2-3 Reporting period, frequency and contact point	This is the first year we have produced a GRI content index, and we intend to update it annually. Sustainability reporting is included in our Annual Report and Consolidated Financial Statements (Annual Report) and there is more information on sustainability and social impact on our website.	Responsible Business Report
		Data in this index covers 1 May 2023 - 30 April 2024 unless otherwise specified.	
		This index has been published on 17 December 2024.	
		Key contacts: Barbara Mendler - Chief Operations & Sustainability Officer and 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 is assured by our auditors, PwC. Our GHG emissions calculation is assured by Carbon Calculated. This GRI index has not been assured externally though it has been reviewed by our Board as the highest governance body.	GHG assurance statement Annual report and consolidated financial statements
		Our GHG emissions calculation is assured by Carbon Calculated. SECR and TCFD reporting within the Annual Report is assured by our auditors, PwC.	
		Carbon Calculated was engaged by CMS CMNO LLP to perform an independent verification of the company's GHG Inventory for the period 1 May 2023 - 30 April 2024 with the objective of providing assurance that the company's FY2024 GHG Statement is accurate, complete and conforms with the stated criteria. Full details are in the GHG assurance statement linked.	
	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 Banking and Finance, Commercial Corporate, Dispute Resolution, Employment & Pensions, Energy & Climate Change, Funds, Intellectual Property, Life Sciences & Healthcare, Real Estate, Tax and TMT.	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, FT European 500 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, office supplies, 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 have a mix of long-term contracts with suppliers that span several years, as well as short-term or one-time engagements.				
		Our clients include private, public, and non-profit organisations across different sectors. In addition, we partner with nonprofit organisations for our social impact and pro bono work in line 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	539	111	1926		2576
	Male	411	88	1144		1643
	No answer	58	27	48		133
	I don’t have a gender identity			11		11
	Prefer not to say			5		5
	Non-binary			2		2
	Grand Total	1008	226	3136		4370

	Disclosure	Response	Additional information				
		Permanent					
		Gender	CEE	International	UK & Ireland	Grand Total	
		Female	532	110	1914	2556	
		Male	404	85	1112	1601	
		No answer	52	20	6	78	
		I don't have a gender identity			11	11	
		Prefer not to say			5	5	
		Non-binary			2	2	
		Grand Total	988	215	3050	4253	
		Contingent workers					
		Gender	CEE	International	UK & Ireland	Grand Total	
		No answer	6	7	42	55	
		Male	7	3	32	42	
		Female	7	1	12	20	
		Grand Total	20	11	86	117	

	Disclosure	Response	Additional information																																								
		Full time																																									
		<table><tr><th>Gender</th><th>CEE</th><th>International</th><th>UK & Ireland</th><th>Grand Total</th></tr><tr><td>Female</td><td>450</td><td>107</td><td>1574</td><td>2131</td></tr><tr><td>Male</td><td>373</td><td>86</td><td>1103</td><td>1562</td></tr><tr><td>No answer</td><td>48</td><td>26</td><td>45</td><td>119</td></tr><tr><td>I don't have a gender identity</td><td></td><td></td><td>10</td><td>10</td></tr><tr><td>Prefer not to say</td><td></td><td></td><td>5</td><td>5</td></tr><tr><td>Non-binary</td><td></td><td></td><td>2</td><td>2</td></tr><tr><td>Grand Total</td><td>871</td><td>219</td><td>2739</td><td>3829</td></tr></table>	Gender	CEE	International	UK & Ireland	Grand Total	Female	450	107	1574	2131	Male	373	86	1103	1562	No answer	48	26	45	119	I don't have a gender identity			10	10	Prefer not to say			5	5	Non-binary			2	2	Grand Total	871	219	2739	3829	
		Gender	CEE	International	UK & Ireland	Grand Total																																					
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		Male	373	86	1103	1562																																					
		No answer	48	26	45	119																																					
		I don't have a gender identity			10	10																																					
		Prefer not to say			5	5																																					
		Non-binary			2	2																																					
		Grand Total	871	219	2739	3829																																					
		Part-time																																									
		<table><tr><th>Gender</th><th>CEE</th><th>International</th><th>UK & Ireland</th><th>Grand Total</th></tr><tr><td>Female</td><td>89</td><td>4</td><td>352</td><td>445</td></tr><tr><td>Male</td><td>38</td><td>2</td><td>41</td><td>81</td></tr><tr><td>No answer</td><td>10</td><td>1</td><td>3</td><td>14</td></tr><tr><td>I don't have a gender identity</td><td></td><td></td><td>1</td><td>1</td></tr><tr><td>Grand Total</td><td>137</td><td>7</td><td>397</td><td>541</td></tr></table>	Gender	CEE	International	UK & Ireland	Grand Total	Female	89	4	352	445	Male	38	2	41	81	No answer	10	1	3	14	I don't have a gender identity			1	1	Grand Total	137	7	397	541											
		Gender	CEE	International	UK & Ireland	Grand Total																																					
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		Male	38	2	41	81																																					
	No answer	10	1	3	14																																						
	I don't have a gender identity			1	1																																						
Grand Total	137	7	397	541																																							
Numbers reported as Headcount for 30 April 2024.																																											
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.																																										

	Disclosure	Response	Additional information
	2-9 Governance structure and composition	The Board is the firm’s top governance body that is chaired by the Senior Partner. The Management Committee has responsibility for the day-to-day management of the firm and that is headed by the Managing Partner. The Board has delegated certain elements of its authority to the five subcommittees referred to below.	
		The Board’s subcommittees currently comprise the Responsible Business Committee, Audit and Risk Committee, Conflict Committee, AI 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. There are currently 16 members on the Board.	
	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 after receiving 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 diverse 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 FY23 financial statements. Over the last year, all Board and Management Committee members have been engaged on sustainability topics for the purposes of our single materiality assessment and publication of our first TCFD report.	Annual report and consolidated financial statements in which we published our first response to UK Government TCFD requirements (p.7-14).
		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.	
		The Board manages the firm’s impact on the economy, environment, and people which includes engaging with senior leaders responsible for implementing strategic and sustainability initiatives and elements of this have been delegated to the Responsible Business Committee. The Central Management Team engages with Partners and other staff/employees via regular town hall meetings. The firm has also launched a firm wide people engagement survey. Clients are consulted through a formal client feedback process. The Audit & Risk Committee reviews the firm’s risk register on behalf of the Board. The register is updated regularly by the firm’s various functions responsible for introducing and implementing initiatives dealing with the impact on the economy, environment and our people.	
		The Board requires and receives regular reports from the firm’s Management Committee and other functions to review the effectiveness of the processes referred to above.	

	Disclosure	Response	Additional information
	2-13 Delegation of responsibility for managing impacts	<p>The Board receives regular updates on ESG and an annual detailed review. Board duties include:</p> <ul style="list-style-type: none"> — Approval and oversight of the ESG strategy as recommended by the Responsible Business Committee. — Review of Board reports from all 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). <p>The Responsible Business Committee is chaired by the Senior Partner and meets regularly to prioritise and oversee implementation of our sustainability and ESG commitments. It consists of key Partners across the business, including the Chief Operations & Sustainability Officer (COSO) and Head of ESG. The COSO oversees delegated responsibility for the management of ESG impacts on other employees.</p> <p>The COSO sits on the Management Committee and reports to the Board on managing the organisation's impacts on the economy, environment, and people. The firm also has a Sustainability Champions network open to all employees who meet quarterly with the ESG team.</p>	Annual report and consolidated financial statements in which we published our first response to UK Government TCFD requirements (p.7-14).
	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 in which we published our first response to UK Government TCFD requirements (p.7-14).
	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 in each jurisdiction we operate. 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 that information 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 Communi-cation 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	All Board members receive regular updates on the firm's ESG approach and commitments. CMS CMNO LLP recently developed an ESG training programme for all staff. The Responsible Business Committee reports to the main Board so that further discussion and decisions if required can be made at that level.	
	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 - p.4.	2024 statement from the new Senior Partner.
	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 Report UNGC
		Policy commitments are approved at Board level.	
		Each policy commitment applies to the relevant organisational activity and/or business relationship.	Supplier Code of Conduct
		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.	Modern Slavery Statement

	Disclosure	Response	Additional information
	2-24 Embedding policy commitments	CMS CMNO LLP 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 LLP provides training across all material areas of: Ethics, human rights, data protection, DEI and sustainability. Training is available for all staff and mandatory training tracked.	
	2-25 Processes to remediate negative impacts	CMS CMNO LLP has a grievance policy which is reviewed annually and sets out how CMS CMNO LLP 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 LLP has a whistleblowing policy for all staff which is publicly available.	Whistleblowing policy
	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 Report
	2-29 Approach to stakeholder engagement	<p>The categories of stakeholders regularly engaged are:</p> <ul style="list-style-type: none"> — Board and senior management — Partners — All CMS CMNO LLP employees — Clients — Regulatory authorities e.g. SRA and other bar associations — Suppliers — Peers / competitors — Government and other regulatory bodies — The local communities in which we operate including community organizations — Potential employees <p>Stakeholder engagement is critical to delivering all of our work and is undertaken on an ongoing basis across the business. The categories of stakeholders above were identified during our first materiality assessment in 2023.</p>	
		The purpose of stakeholder engagement varies depending on which stakeholders are being engaged on which topics. Underlying our current stakeholder engagement around ESG is a need to understand our material ESG challenges and opportunities.	

	Disclosure	Response	Additional information
		CMS CMNO LLP seeks to ensure meaningful engagement with its stakeholders by ensuring it is conducted on an ongoing and flexible basis, involving two-way communication that takes feedback on board during any decision making. For employees this involves our 13 employee networks as well as our Sustainability Champions network. Externally, this may be via our participation in established, purpose-led groups 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.”	Annual report and consolidated financial statements.
		This single materiality assessment informed our ESG strategy, including our first TCFD report published at the start of 2024 for the period May 2022 - April 2023.	
		<p>Our key stakeholders identified included:</p> <ul style="list-style-type: none"> — Board and senior management — Partners — All CMS employees — Clients — Regulatory authorities e.g. SRA and other bar associations — Suppliers — Peers / competitors — Government and other regulatory bodies — The local communities in which we operate including community organizations — Potential employees 	
	3-2 List of material topics	CMS CMNO LLP undertook its first single materiality assessment in 2023 which has informed our ESG strategy. The firm identified 16 priority ESG issues across environmental, social and governance topics using the SASB materiality finder. The firm will be undertaking a double materiality assessment for publication in 2025.	
	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.	

	Disclosure	Response	Additional information
	201-2 Financial implications and other risks and opportunities due to climate change	See FYE23 Annual Report in which we published our first response to UK Government TCFD requirements (p.7-14).	Annual report and consolidated financial statements 2023 (p22-30, p38-43) for financial statements.
	201-3 Defined benefit plan obligations and other retirement plans	All reported information on defined benefit plan obligations is in our Annual Report.	
	201-4 Financial assistance received from Government	Not disclosed.	
Anti-corruption			
	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.	

	Disclosure	Response	Additional information
Tax			
GRI 207: Tax 2019	207-1 Approach to tax	Tax policy 2024	
		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 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 suspicious of Corporate Criminal Offence which assists in the prevention of tax evasion.	Tax policy 2024
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 2,162,867 kWh equivalent to 7,786 GJ Diesel 10,535 litres equivalent to 93,443 kWh and 336 GJ Gasoline 1,088 litres equivalent to 9,651 kWh and 35 GJ	All data provided covers FYE24 unless otherwise specified Global figures
		Renewable sources: 3728 MWh Renewable energy mix (wind, solar, hydropower) equivalent to 13,421 GJ	
		Electricity consumption: 4,870,560 kWh Heating consumption: 928,003 kWh Cooling consumption: N/A steam consumption: N/A	
		Not applicable to CMS CMNO LLP.	
		5,144 MWh equivalent to 18,517 GJ	
		EIA, DEFRA, CBECs Intensity Factors	
		Megawatt-hours to gigajoule https://www.unitconverters.net/energy/megawatt-hour-to-gigajoule.htm	
		Litre to kWh https://ecomodder.com/forum/tool-conversions.php#:~:text=1%20litre%20%3D%208.87%20kWh	
	302-2 Energy consumption outside of the organization	CMS CMNO LLP does not measure energy consumption outside of our own organisation	

	Disclosure	Response	Additional information
	302-3 Energy intensity	0.01004 kWh per GBP	
		Energy intensity ratio includes electricity, fuel, heating and cooling for scopes 1, 2 and 3 categories 8 and 13.	
	302-4 Reduction of energy consumption	4,084 GJ reduction in energy consumption achieved. This includes savings from removing underused printers, low occupancy floors closure and the Building Management System installation in London.	
		Electricity is included in the reduction figure.	
		The energy efficiency initiatives savings are calculated considering FY24 total energy consumption versus FY23 total energy consumption. CMS CMNO LLP has yearly energy efficiency initiatives which are disclosed in various reports and platforms, comparing it not only to the SBTi target 2019 base year but seeking year over year improvement.	
Emissions			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	264 mtCO2e	All data provided covers FYE24 unless otherwise specified
		CO2, CH4, N2O, HFCs	
		1.6 mtCO2e 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	
		DEFRA 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 LLP 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	
		Location based: 2036 mtCO2e	
	305-2 Energy indirect (Scope 2) GHG emissions	Market based: 1327 mtCO2e	
		CO2, CH4, N2O gases included in the calculation.	
		Emissions from purchased energy (scope 2) market based in baseline year: 768 mtCO2e	

	Disclosure	Response	Additional information
		There were no recalculations of baseline year emissions (significance threshold of 5% for emissions recalculation was not met).	
		DEFRA factors	
		Global Warming Potentials (100 years) - IPCC AR5	
		The GHG boundary included scope 1 and scope 2 GHG emissions for the operationally controlled offices facilities occupied by CMS CMNO LLP and its affiliates.	
		Methodology: Scope 2 emissions - WRI: GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard	
	305-3 Other indirect (Scope 3) GHG emissions	22,215 Market Based metric tonnes CO2e 22,221 Location Based metric tonnes CO2e	
		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 2023 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	385 mtCO2e	

	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, highlighting 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 LLP offices and its affiliates.	
	306-3 Waste generated	Total emissions from waste were 25 MTCO2e and water accounted for 14 MTCO2e wastewater emissions.	
		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 currently 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

	Disclosure	Response	Additional information												
Employment															
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	636 joiners during the reporting period													
		672 leavers with an average head count of 4245 over the 12 months means an employee turnover rate of 15.8%													
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not disclosed.													
	401-3 Parental leave	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>Grand Total</th></tr><tr><td>Not categorised</td><td>5</td></tr><tr><td>Female</td><td>232</td></tr><tr><td>I don't have a gender identity</td><td>1</td></tr><tr><td>Male</td><td>93</td></tr><tr><td>Grand Total</td><td>331</td></tr></table>	Gender	Grand Total	Not categorised	5	Female	232	I don't have a gender identity	1	Male	93	Grand Total	331	These figures include anyone who was on parental leave for at least one day between 01/05/2023 and 30/04/2024
		Gender	Grand Total												
Not categorised	5														
Female	232														
I don't have a gender identity	1														
Male	93														
Grand Total	331														
Total number of employees that returned to work in the reporting period after parental leave ended, by gender: <table><tr><th>Gender</th><th>Grand Total</th></tr><tr><td>Not categorised</td><td>3</td></tr><tr><td>Female</td><td>159</td></tr><tr><td>I don't have a gender identity</td><td>1</td></tr><tr><td>Male</td><td>92</td></tr><tr><td>Grand Total</td><td>255</td></tr></table>	Gender	Grand Total	Not categorised	3	Female	159	I don't have a gender identity	1	Male	92	Grand Total	255	These figures include anyone who returned to work between 01/05/2023 and 30/04/2024		
Gender	Grand Total														
Not categorised	3														
Female	159														
I don't have a gender identity	1														
Male	92														
Grand Total	255														

	Disclosure	Response	Additional information															
		<p>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:</p> <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>87</td><td>87</td></tr><tr><td>Male</td><td>45</td><td>45</td></tr><tr><td>Grand Total</td><td>134</td><td>134</td></tr></table>	Gender	Did not leave within 12 months	Grand Total	Not categorised	2	2	Female	87	87	Male	45	45	Grand Total	134	134	<p>These figures include anyone who returned to work between 1 May 2022 and 30 April 2023 and whether they left within 12 months of their return-to-work date. No employees left within the first 12 months, although seven of the 134 did leave after the first 12 months (four female, three male)</p>
Gender	Did not leave within 12 months	Grand Total																
Not categorised	2	2																
Female	87	87																
Male	45	45																
Grand Total	134	134																
		<p>Both the return to work and 12-month retention rates are 100% for all groups.</p>																
Occupational health and safety																		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<p>The CMS CMNO LLP 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.</p>																
		<p>The management system is based on HSE guidance Managing for Health and Safety (MFHS).</p>																
		<p>All workers and workplaces are covered by the management system.</p>																
	403-2 Hazard identification, risk assessment, and incident investigation	<p>It is our intention to provide the safest possible working conditions for all our employees by:</p> <ul style="list-style-type: none">— 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.																
		<p>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.</p>																
		<p>Risk assessments are reviewed on an annual basis, or before if significant changes occur.</p>																

	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 and 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. 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	<p>CMS CMNO LLP 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.</p> <p>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 staff includes physiotherapy and counselling services.</p>	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 and Safety in our international offices is covered within a bi-weekly business continuity meeting. Communications regarding Health and Safety are issued companywide via our intranet or email. CMS CMNO LLP does not have a formal joint management-worker health and safety committee.	
	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 the staff intranet.CMS CMNO LLP 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 and Safety training for Managers, which is provided by an accredited organisation.	

	Disclosure	Response	Additional information
	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 and wellbeing.	
		CMS CMNO LLP provides employees with free access to well-being tools such as Unmind as well as free access to one-on-one counselling services. Our Warsaw office is WELL certified, and some offices run on-site wellbeing activities throughout the year, such as wellbeing walks. CMS CMNO LLP 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 LLP 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.	
Training and education			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Not disclosed.	

	Disclosure	Response	Additional information
	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.	
	404-3 Percentage of employees receiving regular performance and career development reviews	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 and 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.	
Diversity & equal opportunity			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	The Board is as follows: 40% Female, 60% Male. 0% under 30, 40% 30-50 years old, 60% over 50 years old. Ethnicity (UK respondents only): 83% White, 17% Ethnic Minority	UK Gender Pay Gap Report 2023
		All employees are as follows: 61% Female, 38% Male, <1% Other. 28% under 30, 57% 30-50, 15% over 50. Ethnicity (UK respondents only): 85% White, 13% 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 2023

	Disclosure	Response	Additional information
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	<p>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.</p> <p>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.</p>	<p>See also our Annual report and consolidated financial statements p.5 - Employee consultation.</p>
Child labour			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	<p>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 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.</p>	<p>Supplier code of conduct</p> <p>Modern Slavery Statement</p> <p>UNGC</p>
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	<p>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 UN Global Compact, 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.</p>	<p>Supplier code of conduct</p> <p>Modern Slavery Statement</p> <p>UNGC</p>
		<p>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.</p>	<p>Modern Slavery Statement</p> <p>Supplier code of conduct</p>

	Disclosure	Response	Additional information
Local communities			
GRI 413 Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	<p>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.</p>	<p>Full details can be found in our Responsible Business Report</p>
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.

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 a 50% reduction in emissions 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 – [link](#)) 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 ([link](#)).

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:



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Energy and Carbon Report

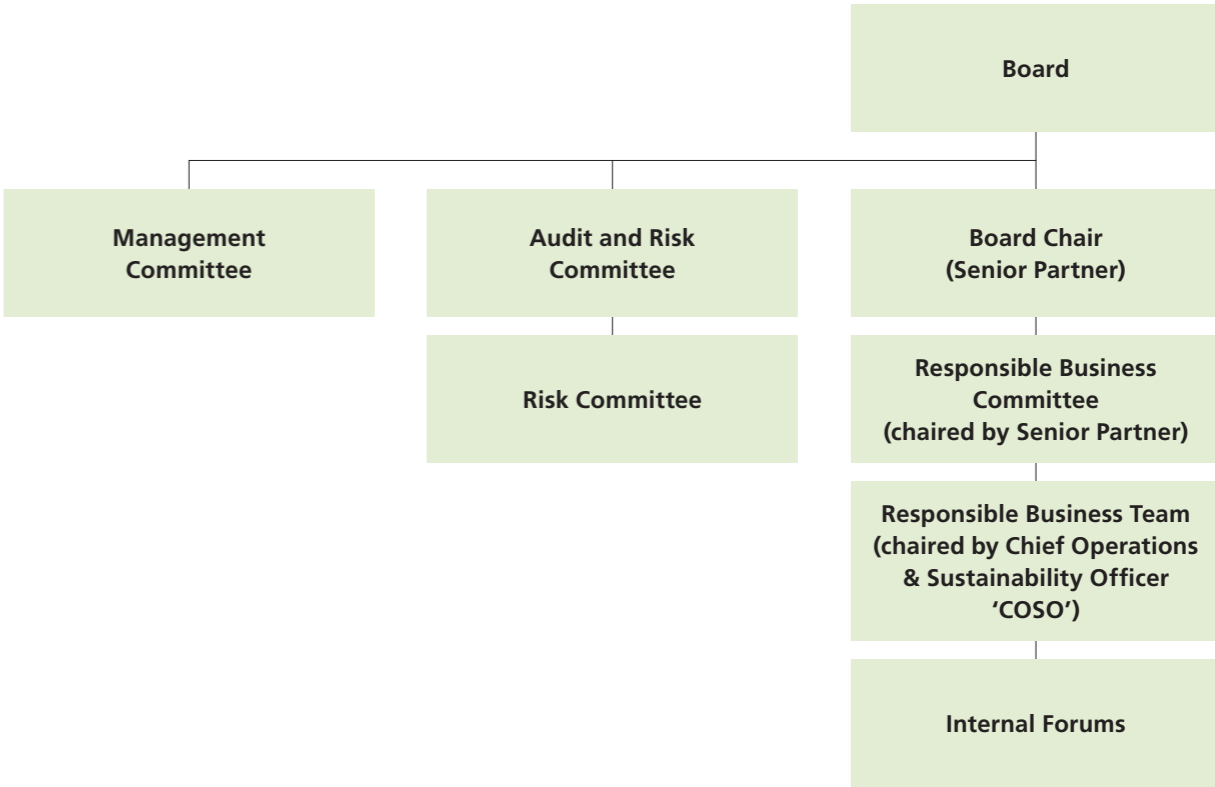
Year ended 30 April 2024

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 expect 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 oversees the implementation of our climate change and sustainability commitments. Updates from the Responsible Business Committee to the Board informs 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 all have an environmental lens to their roles. At present the COSO has ESG related considerations incorporated within their remuneration policy.

Climate-related information is gathered 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 regularly and on such other occasions as the Senior Partner sees fit. They provide monthly 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 environmental duties encompass 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 on any acquisitions to the Group, including carbon performance criteria to guide decisions, where necessary, on which offices to acquire.

Strategy

In 2023, the LLP undertook both qualitative and quantitative scenario analysis, engaged across the organisation and assessed the Group’s existing resiliency plans. During the year we also undertook our first materiality assessment with input from each member of the Management Committee – identifying and prioritising our material ESG topics around which to develop our strategy. At CMS CMNO, we define non-financial risks to be any risks not exclusively related to the firm’s finances that could have an impact on our reputation, strategy, and 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 SASB and are disclosing our GRI 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 undergo a process of internal engagement with all members of the Management Committee who provide 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. 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 2-5 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
2024-2028 (0-4 years)
Considers current planning and strategy cycle
Medium-term
2029-2032 (4-8 years)
Encapsulates senior partner appointments
Long-term
2033-2050 (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.

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 effecting 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 2024, we have undertaken a refresh of our risks and opportunities inventory, including the assessment for additional risk inclusion, consolidation of risks were deemed suitable, and refresh of risk impact scoring where relevant, taking into consideration internal and external changes linked to policy evolution. The group’s risk register was updated to incorporate the updated risks and opportunities along with the impact scoring to help the LLP prioritise risks and respond accordingly, with an action, owner and timeframe against each.

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 ESOS and SECR (GHG emissions reporting to Companies House), and will need to comply with CSRD in the short-term timeframe. We continue to undertake monitoring and horizon scanning of emerging regulations including CSRD and the UK Sustainability Disclosure Requirements (SDR) which encompasses the integration of TPT and ISSB into UK law, as part of our operational practice and in house skills development. The LLP has considerable expertise across its employees as part of capitalising on the opportunities associated with the climate transition.
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 LLP’s clients. Carbon pricing scenario analysis has been undertaken in 2023 and will continue to evolve alongside our TCFD reporting. The LLP has emissions reduction initiatives near term SBTs in place and is in the process of developing our net zero target.

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

Risk Type	Risk Category	Risk Description	Impact (low/medium/high)	Mitigating Activities
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 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 developing 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.	CMS CMNO operates a flexible working policy, and most employees are equipped with remote working equipment. Continued implementation of short-term mitigating activities, such as engaging with building providers to track water usage. The LLP is also looking to engage in implementing water management practices to document reliance and develop plans to reduce water use in the long-term.
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. 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 13 UK and international offices. CMS clients and employees can visit a local initiative or join the network to get involved.	Medium to long-term	Medium
Market	<p>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.</p> <p>To help our clients manage their own risk, the LLP developed an eLearning programme, built on their established Law-Now eLearning platform.</p> <p>The LLP is constantly researching new opportunities, engaging both internally and horizon scanning for trends.</p> <p>Regulation increases business needs as the LLP can assist clients manage ever changing and emerging requirements.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Significant investment in virtual technologies will reduce reliance on air travel for client meetings and support this endeavour.</p> <p>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.</p>	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. 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 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 followed 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 and substantive 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 defines a substantive risk to be more than 10% of the Group’s gross revenue or that which is detrimental to an entire legal practice area of jurisdiction in which the Group operates. 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 SBT² 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. Similar to 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 FY2024 to enhance GHG emissions calculation accuracy and subsequently leading to better informed decision-making.

2 status-report-Business-Ambition-for-1-5C-campaign.pdf (sciencebasedtargets.org)

The Group is currently in the process of setting our long-term SBT out to 2050. GHG emissions can be found within the SECR report on page 15. 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 validated SBTs (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 15.

This 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 cover our UK operations. During the reporting year 1 May 2023 to 30 April 2024, our total measured scope 1, 2 and 3 emissions (market-based) for our UK operations totalled 16,135 tCO₂.

This comprised:

Scope	Emissions Category	Activity	2024 tCO2e	2023 tCO2e	2022 tCO2e	2021 tCO2e	2020 tCO2e
1	Stationary Combustion	Natural Gas Combustion	-	0.4	267	-	0.6
	Mobile Combustion	Owned/Leased Vehicle(s)	-	-	-	-	0.9
	Fugitive	Refrigerants	45	110	-	-	-
	Total Scope 1		45	110	267	-	2
2	Purchased Energy	Electricity (Location-based)	773	1,008	915	882	1,612
		Electricity (Market-based)	7	7	-	-	16
		Natural Gas Combustion	369	346	-	-	-
		District Heat	70	67	-	-	-
1+2	Total Scope 1 & 2 (Location-based)		1,257	1,531	1,182	-	1,614
	Total Scope 1 & 2 (Market-based)		490	530	267	-	18
3	Purchased Goods and Services		9,132 ³	9,169	9,411	12,599	18,318
	Capital Goods		1,420	3,252	4,261	3,563	4,892
	Fuel and Energy-related Activities		324	392	386	208	353
	Upstream Transportation & Distribution		303	343	425	335	353
	Waste Generated in Operations		33	23 ⁴	18	13	54
	Business Travel		2,890	2,285	346	105	5,110
	Employee Commuting		654	657	164	45	871
	Homeworking		873	948 ⁵	1,599	1,562	-
	Downstream leased assets		16	-	-	-	-
	Total Scope 3		15,645	17,066	16,609	18,430	29,951
1+2+3	Total Scope 1, 2 & 3 (Location-based)		16,902	18,597	17,791	19,312	31,565
	Total Scope 1, 2 & 3 (Market-based)		16,135	17,596	16,876	18,430	29,969
Emission Intensity (tCO2e per employee)			5.63	6.25	6.5	7.7	11.5

3 In FY24 a refined methodology for the UK apportionment of emissions from purchased goods and services have been undertaken based on FTE.

4 In FY24 a refined methodology allowed wastewater emissions to be included for FY23 allowing for more accurate comparative data.

5 The FY23 employee commuting and homeworking emissions have been adjusted to reflect a correction in the value reported.

The table 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.

Emissions Scope	2024 tCO2e	2023 tCO2e	2022 tCO2e	2021 tCO2e	2019 tCO2e
Scope 1	264	388	557	196	1,127
Scope 2 Location-Based	2,036	1,993	1,642	1,593	2,719
Scope 2 Market-Based	1,327	922	512	545	768
Total Scope 3	22,221	22,043	19,927	20,611	35,265
Total Scope 1 & 2 Location Based	2,300	2,381	2,199	1,789	3,846
Total Scope 1 & 2 Market Based	1,591	1,310	1,069	741	1,895
Total Scope 1, 2 & 3 Location Based	24,521		22,126		39,111
Total Scope 1, 2 & 3 Market Based	23,806	23,353	20,996	21,352	37,160

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

During the year, our total UK fuel and electricity consumption totalled 5,943 MWh. The split between fuel and electricity consumption is displayed below.

Activity		2024 Value (MWh)	2023 Value (MWh)	2022 Value (MWh)	2021 Value (MWh)	2020 Value (MWh)
Electricity		3,735	4,869	4,310	3,784	6,307
Natural gas combustion		1,818	1,708	1,872	-	3
District heat		390	390	-	-	-
Transport fuel	Company car	-	-	-	-	4
	Personal Vehicles	-	-	-	20	64
	Hired Vehicles	-	-	2	3	42
Total		5,943	6,967	6,184	3,807	6,410

Energy efficiency actions taken:

- Since 2019, CMS has recorded a 70% reduction in printed paper usage in the UK. In 2024 we launched the “Think before you print!” campaign to build on this progress, removing 20 printers in underused locations across our UK offices equating to 720kWh energy savings and 0.28 tCO2e carbon savings so far. The aim is to embed more sustainable printing habits across the firm, reducing paper and ink usage as well as energy consumption.
- All UK offices have been fitted with LED lights and passive infrared sensors (‘PIR’), including during the recent retrofit of our Manchester and Liverpool offices. Carbon savings of 15.97 tCO2e were achieved during these fit outs, as we took steps to retain items for reuse (6.66 tonnes of waste) and divert waste from landfill (13.39 tonnes of waste).
- 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.

- In line with Government requirements, the firm has completed ESOS Phase 3 to identify additional potential energy savings that could be made across our UK offices. We will seek to implement some of these improvements in FY25.
- A Building Management System has been installed at our London headquarters, giving the facilities team increased control over our heating and cooling systems, so far resulting in approximately 946,850 kWh of energy savings and 314 tCO2e of carbon savings.
- Business travel currently accounts for 19% of our total company-wide emissions, a 27% reduction since 2019. Our updated travel policy allows for first class train travel for journeys over three hours to encourage less domestic flying. Our new booking system also helps colleagues to make more informed, sustainable travel choices.
- The kitchen in our London office canteen, which caters for up to 1,000 staff daily, has moved away from outdated gas equipment to fully electrical equipment.
- We continued with efforts to close some of our office floors on low occupancy days. 1 floor of our Edinburgh office is now closed on Mondays and Fridays, resulting in 186,800 kWh energy savings and 55tCO2e of carbon savings.
- 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.

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: 3 December 2024

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