

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.	<u>More information on CMS Legal Services EEIG, the European Economic Interest Grouping that coordinates CMS Member Firms, can be found on our website.</u>
		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.	<u>Annual report and consolidated financial statements</u>
	Entities included in the organisation's sustainability reporting		
		UK: Aberdeen, Bristol, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Reading and Sheffield.	

	2-2 Entities included in the organization’s sustainability reporting	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.	<u>Annual report and consolidated financial statements</u>
		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.	
	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.	<u>Responsible Business Report</u>
		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
	Our GHG emissions calculation is assured by Carbon Calculated. SECR and TCFD reporting within the Annual Report is assured by our auditors, PwC.		Annual report and consolidated financial statements
	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			
	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,		Our sectors served are also listed on our

	2-6 Activities, value chain and other business relationships	Corporate, Dispute Resolution, Employment & Pensions, Energy & Climate Change, Funds, Intellectual Property, Life Sciences & Healthcare, Real Estate, Tax and TMT.	<u>website. See - Expertise.</u>
		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.	<u>Our activities, products services and markets served are listed on our website.</u>
		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.	<u>See more on our website.</u>
	Employees		

	2-7 Employees	<div>All employees</div> <table><tr><th>Gender</th><th>CEE</th><th>International</th><th>UK and Ireland</th><th>Grand Total</th></tr><tr><td>Female</td><td>539</td><td>111</td><td>1926</td><td>2576</td></tr><tr><td>Male</td><td>411</td><td>88</td><td>1144</td><td>1643</td></tr><tr><td>No answer</td><td>58</td><td>27</td><td>48</td><td>133</td></tr><tr><td>I don't have a gender identity</td><td></td><td></td><td>11</td><td>11</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>1008</td><td>226</td><td>3136</td><td>4370</td></tr></table> <div>Permanent</div> <table><tr><th>Gender</th><th>CEE</th><th>International</th><th>UK and Ireland</th><th>Grand Total</th></tr><tr><td>Female</td><td>532</td><td>110</td><td>1914</td><td>2556</td></tr><tr><td>Male</td><td>404</td><td>85</td><td>1112</td><td>1601</td></tr><tr><td>No answer</td><td>52</td><td>20</td><td>6</td><td>78</td></tr><tr><td>I don't have a gender identity</td><td></td><td></td><td>11</td><td>11</td></tr></table>	Gender	CEE	International	UK and 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	Gender	CEE	International	UK and 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	Non-guaranteed hours are not applicable to CMS.
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		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.																																

Governance			
	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.	
	2-12 Role of the highest governance body in overseeing the management of impacts	<p>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.</p> <p>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.</p> <p>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</p>	<p><u>Annual report and consolidated financial statements</u> in which we published our first response to UK Government TCFD requirements (p.7-14).</p>

		<p>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.</p>	
		<p>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.</p>	
	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. 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>	<p><u>Annual report and consolidated financial statements</u> in which we published our first response to UK Government TCFD requirements (p.7-14).</p>

	2-14 Role of the highest governance body in sustainability reporting	The Board reviews and approves firmwide sustainability reporting.	<u>Annual report and consolidated financial statements</u> 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.	
	2-16 Communication of critical concerns	Critical concerns are communicated to the Board either during regular reports at its monthly meetings or on an immediate ad hoc basis as they arise. The firm has a Whistleblowing Policy and process to deal with any third party or anonymous concerns that might be raised. All information regarding communication of critical concerns to the highest governance body on any topics is considered to be confidential and CMS CMNO does not publicly disclose these details.	Please refer to disclosure 2-26 regarding how critical concerns can be raised through our

			Whistleblowing mechanism.
	2-17 Collective knowledge of the highest governance body	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	<u>Senior Partner statement on sustainability - p.4.</u>	<u>2024 statement from the new Senior Partner.</u>
	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.	<u>Responsible Business Report</u>
		Policy commitments are approved at Board level.	<u>UNGC</u>

		Each policy commitment applies to the relevant organisational activity and/or business relationship.	<u>Supplier Code of Conduct</u>
		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.	<u>Modern Slavery Statement</u>
	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.	<u>Whistleblowing policy</u>
	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.	<u>Responsible Business Report</u>

	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> <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.</p> <p>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,</p>	
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		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.”	<u>Annual report and consolidated financial statements.</u>
		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 	

		<ul style="list-style-type: none"> 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	<u>Annual Report</u> .	
	201-2 Financial implications and other risks and opportunities due to climate change	See FYE23 <u>Annual Report</u> in which we published our first response to UK Government TCFD requirements (p.7-14).	<u>Annual report and consolidated financial statements</u> 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 <u>Annual Report</u> .	
	201-4 Financial assistance received from Government	Not disclosed.	

Anti-corruption			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	The firm conducts an enterprise-wide assessment of corruption risk. The assessment helps us pinpoint potential risks and evaluate how effective our controls are in preventing these risks from materialising. While we take all potential corruption risks seriously, notable theoretical risks include non-compliance with applicable laws and regulations across our operational areas, exposure to third parties, interactions with public officials, and risks associated with operating in high-risk countries and sectors.	
	205-2 Communication and training about anti-corruption policies and procedures	All staff have been informed of the organisation's anti bribery and corruption policies and procedures, and we have mandatory trainings covering them. All relevant information can be accessed on the staff intranet.	
	205-3 Confirmed incidents of corruption and actions taken	The firm has established systems that enable monitoring and reporting of incidents; however, we do not currently publicly report on this information.	
Anti-competitive behaviour			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not disclosed.	
Tax			
GRI 207: Tax 2019	207-1 Approach to tax	<u>Tax policy 2024</u>	
		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,	<u>Tax policy 2024</u>

		<p>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.</p>	
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	<p>Natural Gas 2,162,867 kWh equivalent to 7,786 GJ</p> <p>Diesel 10,535 litres equivalent to 93,443 kWh and 336 GJ</p> <p>Gasoline 1,088 litres equivalent to 9,651 kWh and 35 GJ</p>	<p>All data provided covers FYE24 unless otherwise specified</p> <p>Global figures</p>
		Renewable sources: 3728 MWh Renewable energy mix (wind, solar, hydropower) equivalent to 13,421 GJ	
		<p>Electricity consumption: 4,870,560 kWh</p> <p>Heating consumption: 928,003 kWh</p> <p>Cooling consumption: N/A</p>	

		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	
	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 mtCO ₂ e	All data provided covers FYE24 unless otherwise specified
		CO ₂ , CH ₄ , N ₂ O, HFCs	
		1.6 mtCO ₂ e 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 CO ₂ e	
		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 mtCO ₂ e	

	305-2 Energy indirect (Scope 2) GHG emissions	Market based: 1327 mtCO ₂ e	
		CO ₂ , CH ₄ , N ₂ O gases included in the calculation.	
		Emissions from purchased energy (scope 2) market based in baseline year: 768 mtCO ₂ e	
		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 CO ₂ e 22,221 Location Based metric tonnes CO ₂ e	
		Indirect emissions (Scope 3) in baseline year: 35,936 mtCO ₂ e. No significant changes have taken place to trigger a recalculated baseline.	

		<p>Emissions were calculated for the following scope 3 categories deemed relevant to the firm's business activities:</p> <ul style="list-style-type: none"> • 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 mtCO ₂ e per GBP	
		All market-based scopes included in intensity figure (1, 2 & 3)	
	305-5 Reduction of GHG emissions	385 mtCO ₂ e	

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 MTCO ₂ e and water accounted for 14 MTCO ₂ e wastewater emissions. ^[O&J]	
		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.	<u>Supplier Code of Conduct</u>
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.	These figures include anyone who was on parental leave for at least one day between

		<div>Total number of employees that took parental leave, by gender:</div> <table><tr><th>Gender</th><th>On Leave in Period</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	On Leave in Period	Not categorised	5	Female	232	I don't have a gender identity	1	Male	93	Grand Total	331	01/05/2023 and 30/04/2024
Gender	On Leave in Period														
Not categorised	5														
Female	232														
I don't have a gender identity	1														
Male	93														
Grand Total	331														
		<div>Total number of employees that returned to work in the reporting period after parental leave ended, by gender:</div> <table><tr><th>Gender</th><th>Returned to work in period</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	Returned to work in period	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	Returned to work in period														
Not categorised	3														
Female	159														
I don't have a gender identity	1														
Male	92														
Grand Total	255														

		<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																
		Both the return to work and 12-month retention rates are 100% for all groups.																
Occupational health and safety																		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	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.																
		The management system is based on HSE guidance Managing for Health and Safety (MFHS).																
		All workers and workplaces are covered by the management system.																

	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. 	
		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.	
		Risk assessments are reviewed on an annual basis, or before if significant changes occur.	
		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>	<u>Additional information on our website</u>
	403-4 Worker participation, consultation, and communication on	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.	

	occupational health and safety	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.	
	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.	<u>Additional information on our website</u>

	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.	
	404-2 Programs for upgrading employee skills and transition assistance programs	<p>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.</p> <p>The firm works with employees to devise a personal development plan tailored to their needs and ambitions.</p> <p>A personalised approach also extends to providing one to one coaching and mentoring to springboard performance.</p> <p>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.</p>	

		<p>All Associates receive comprehensive management and commercial training, in addition to legal training.</p> <p>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.</p>	
		<p>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.</p>	
	404-3 Percentage of employees receiving regular performance and career development reviews	86%.	
Diversity & equal opportunity			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<p>The Board is as follows:</p> <p>40% Female, 60% Male.</p> <p>0% under 30, 40% 30-50 years old, 60% over 50 years old.</p> <p>Ethnicity (UK respondents only): 83% White, 17% Ethnic Minority</p>	<u>UK Gender Pay Gap Report 2023</u>
		<p>All employees are as follows:</p> <p>61% Female, 38% Male, <1% Other.</p> <p>28% under 30, 57% 30-50, 15% over 50.</p>	

		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
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>	See also our Annual report and consolidated financial statements p.5 - Employee consultation.
Child labour			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant	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	Supplier code of conduct

	risk for incidents of child labour	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.	Modern Slavery Statement UNGC
Forced or compulsory labour			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	As a professional services firm, we are regulated in the UK by the Solicitors Regulation Authority (SRA) and by the relevant local bar associations in all jurisdictions in which we operate. We are also signatories to the 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.	Supplier code of conduct Modern Slavery Statement UNGC
		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.	Modern Slavery Statement Supplier code of conduct
Local communities			
GRI 413 Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	CMS CMNO LLP has a significant programme of local community engagement and social impact work across all offices. As part of our commitment to the UN Sustainable Development Goals, we focus our efforts in areas we can have the most impact.	Full details can be found in our Responsible Business Report

Supplier social assessment			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Not disclosed.	
Customer privacy			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Not disclosed.	