CMS Belgium — Sustainability Report 2025 — Public version

About this report

This is the first annual sustainability report of CMS DeBacker SRL ("CMS Belgium"). It covers calendar year 2025 and is prepared with reference to the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), Basic Module.

Item	Detail
Reporting entity	CMS DeBacker SRL, a single legal entity
Sites covered	Brussels (Chaussée de La Hulpe 178, 1170 Brussels, main office) and Antwerp
Reporting period	1 January – 31 December 2025, with 2024 as comparative year (2022–2024 for greenhouse gas emissions)
Framework	VSME Basic Module (disclosures B1–B11); content index in the last section
Carbon accounting	GHG Protocol, calculated with D-Carbonize (annual inventory since 2022)
Prepared by	Serge Cornet (Operations Manager) and Dimitri Gilmont (Office Manager)
Approved by	Sophie Berg, Managing Partner
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The report consolidates the policies, actions and indicators CMS Belgium submits each year to EcoVadis. No external assurance has been obtained on the figures. Where a 2025 figure is not yet available, the tables say so ("Not available"); these indicators will be reported from the 2026 report onwards.

Message from the Managing Partner

Our clients trust us with their most sensitive matters. That trust also depends on how we run our own firm: how we treat our people, how we protect information, how we buy and how we limit our footprint.

In October 2025, EcoVadis awarded CMS Belgium a Silver medal, placing us in the top 8% of companies it rated over the year. We see this as a milestone, not a finish line. Our procurement practices in particular still have room to grow, and this report sets out how we intend to close that gap.

In 2025 we also delivered the building upgrade agreed in our renewed Brussels lease: one floor less, LED lighting throughout and a more efficient cooling plant. The building has since been certified BREEAM "Excellent" with an EPB B label. Our greenhouse gas emissions fell 24% between 2022 and 2025, bringing our commitment of a 30% cut by 2030 within reach.

This first report is an exercise in transparency. It shows where we stand, where we fall short, and what we will do next.

Sophie Berg, Managing Partner, CMS Belgium

About CMS Belgium

CMS Belgium is a full-service business law firm operating from two offices under one legal entity, CMS DeBacker SRL. It is the Belgian member of CMS, an international organisation of independent law firms that shares common policies on ethics, information security and sustainability.

VSME B1 item	2025	2024
Legal form	Private limited company (SRL/BV), company number BE 0430.408.301	Same
NACE code	69.10 – Legal activities	Same
Sites	Brussels (main office) and Antwerp; Brussels hosts about 8 times more staff	Same
Turnover	EUR 28.0 million	EUR 26.6 million
Workforce (FTE)	123.6 FTE	129.4 FTE
Hours worked	106,095	103,830

Commitments and memberships

- **UN Global Compact** — CMS reaffirms each year its commitment to the Ten Principles on behalf of all member firms.
- **Legal Diversity & Inclusion Alliance (LDIA)** — CMS Belgium is a co-founding member of this Belgian alliance of law firms.
- **EcoVadis** — assessed every year since 2022. In October 2025, CMS Belgium earned a Silver medal with an overall score of 75/100 (92nd percentile).

EcoVadis theme (2025)	Score /100	Trend vs previous
Ethics	83	Up
Environment	81	Up
Labour & Human Rights	74	Up
Sustainable Procurement	57	Down
Overall	**75**	**Up**

Materiality assessment

Ten topics are material for CMS Belgium: as a professional services firm, our main impacts run through our people, our handling of confidential information, our offices and our suppliers, not through physical products.

The assessment started from the issues EcoVadis identifies for legal firms of our size in Belgium. Each topic was then rated on two questions: how strongly does our activity affect people or the environment (impact), and how strongly could the topic affect the firm (financial and reputational risk).

Topic	Why it matters for CMS Belgium	Impact	Risk to the firm	Section
Information security and confidentiality	Client secrecy is the core of the legal profession; a breach would be critical	High	High	Business conduct
Anti-corruption, AML and conflicts of interest	Legal duty as an AML-obliged entity and condition of bar membership	High	High	Business conduct
Career development and training	Our service is our people's expertise	High	High	Our people
Working conditions and well-being	Long hours and high pressure are sector risks	High	High	Our people
Diversity, inclusion and non-discrimination	Fair access to the profession; LDIA commitment	High	Medium	Our people
Energy and GHG emissions	Buildings and purchased goods and services are our largest sources	Medium	Medium	Environment
Waste and resource use	Paper, IT equipment and office waste	Medium	Low	Environment
Supplier social practices	Cleaning, catering and IT services are labour-intensive	Medium	Medium	Procurement
Supplier environmental practices	Purchased goods and services form a large share of scope 3	Medium	Medium	Procurement
Health and safety	Office-based risks: ergonomics, psychosocial load	Medium	Medium	Our people

Not material: water, biodiversity, pollution and product end-of-life, given our office-only activity (957 m^3 of water used in 2025).

The list of material topics and their ratings was reviewed and approved by the Managing Partner. We plan to broaden the assessment in 2027 with a short staff survey and a review of our key clients' sustainability expectations, and to refresh it every two years.

Governance and policies

Sustainability is steered by the Managing Partner, who approves policies and sensitive expenditure. Day-to-day coordination sits with the Operations Manager, supported by the Office Manager, who run the annual carbon inventory, the EcoVadis assessment and the CMS Sustainability Month. An internal D&I group of staff and lawyers leads awareness actions.

Topic (VSME B2)	Policy in place	Scope	Public
Ethics and conduct	CMS Code of Conduct	All CMS firms	Internal
Anti-corruption	CMS Belgium Anti-Bribery Policy	CMS Belgium	Internal
Money laundering	AML Policy and AML Procedure, with annual training	CMS Belgium	Internal
Conflicts of interest	CMS conflict check policy	All CMS firms	Internal
Speak-up	Whistleblowing Policy, anonymous channel	CMS Belgium	Internal
Information security	CMS Data Security Policy; Personal Data Breach procedure; CMS Cyber Incident Response policy; CMS Data Sharing Agreement	CMS network and CMS Belgium	Internal
Working conditions, H&S, harassment	Work Rules (*Règlement de travail*), version August 2025, incl. telework and psychosocial risk annexes	CMS Belgium	Internal
Diversity and inclusion	CMS Belgium D&I Policy	CMS Belgium	Internal
Climate and environment	Environmental Policy 2024: −30% GHG by 2030 vs 2022, carbon neutral by 2050	CMS Belgium	Yes, on cms.law
Business travel	Travel Policy 2023: virtual meetings first, lowest-carbon mode by distance	CMS Belgium	Internal

Topic (VSME B2)	Policy in place	Scope	Public
Procurement	Sustainable Procurement Policy (updated in 2026 to require an annual supply chain CSR risk assessment)	CMS Belgium	Internal

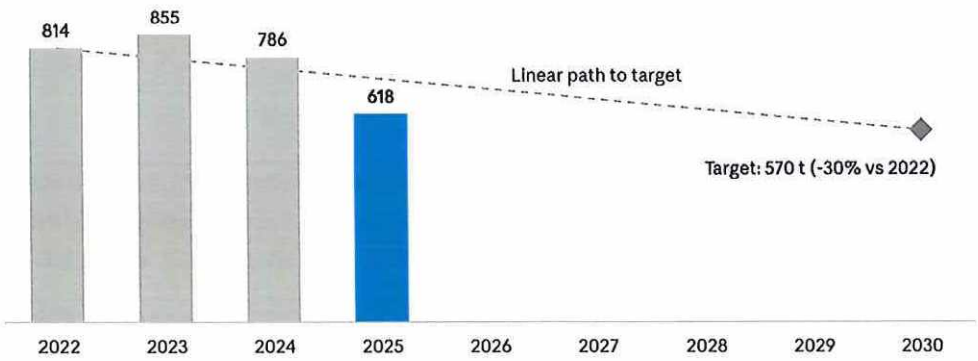
All new joiners receive the core policies on day one and complete three mandatory e-learning modules on the Totara platform, including the Code of Conduct and IT security.

Environment

Our emissions fell to 618 t CO_2e in 2025, 21% less than in 2024 and 24% below our 2022 baseline. We are now well ahead of a straight-line path to our 2030 target of 570 t, which requires a further 8% cut. Energy use fell 28%, to 632 MWh, after the Brussels building upgrade.

Emissions are down 24% since 2022; another 8% cut meets the 2030 target

Total GHG emissions, scopes 1 to 3, t CO2e



D-Carbonize carbon inventories 2022–2025 · target from the Environmental Policy

D-Carbonize puts the uncertainty of the 2025 inventory at ±339 t (55%), mostly in scope 3 estimates based on spending. Year-on-year changes in individual scope 3 categories should therefore be read with care.

Energy

Energy use	2024 (kWh)	2025 (kWh)	Change
Natural gas, heating (both sites)	320,988	212,836	−34%
Electricity, Brussels common areas (100% renewable, landlord contract)	306,280	203,358	−34%
Electricity, Brussels private (100% renewable contract)	224,053	189,890	−15%

Energy use	2024 (kWh)	2025 (kWh)	Change
Electricity, Antwerp (100% renewable, building manager contract)	24,672	26,072	+6%
Total	**875,993**	**632,156**	**−28%**

All the electricity we use is renewable. In Brussels, our own floors are supplied under a broker contract requiring 100% renewable electricity, and the common areas under the landlord's own 100% renewable contract. In Antwerp, the building manager buys 100% Belgian green electricity, certified by Eneco for 2024–2026. That is 419,320 kWh in 2025, or 66% of our total energy use; the remainder is natural gas for heating.

Emissions by scope

Scope (GHG Protocol)	2024 (t CO_2e)	2025 (t CO_2e)	Main 2025 sources (t CO_2e)
Scope 1	102	66	Gas heating 51.7; refrigerant leaks 14.6
Scope 2 (location-based)	119	89	Electricity, both sites
Scope 3	565	462	Upstream leased assets 175.9; purchased goods and services 141.7; commuting 54.6; business travel 44.8; fixed assets 41.2; waste 3.6
Total	**786**	**618**	Intensity 2025: 22.1 t CO_2e per EUR million of turnover (2024: 29.5)

Waste and water

Indicator	2024	2025
Non-hazardous waste (t)	81.9	10.5
Hazardous waste (t)	0	0
Water, Brussels (m^3)	1,984	905
Water, Antwerp (m^3)	53	52

The two years are not comparable. Since 2025 we weigh the waste actually collected; until 2024, waste was estimated from the number of containers collected, assuming each was full, which overstated the tonnage. 2025 is the first reliable baseline for waste. No hazardous waste was collected directly; end-of-life IT equipment is taken back by the supplier for recycling.

Main actions in 2025

- **Building**: renewed Brussels lease with 1,300 m² less floor space, LED relamping of the whole building, a new high-efficiency cooling unit, a cap on energy costs the landlord can recharge, EV charging points and better cyclist facilities. The building is now certified BREEAM "Excellent" and EPB B. In Antwerp, we returned the fifth floor of our office ahead of term.
- **Waste**: individual bins removed; four-stream sorting (organic, PMD, paper, residual) in the staff restaurant; old carpet taken back by Composil ReUse for refurbishment and resale; part of our Antwerp furniture sold to the incoming tenant of the floor we returned.
- **IT equipment**: repaired and reassigned until end of life (tracked in Lansweeper), then returned to the supplier for recycling.
- **Materials**: ecological 75 g paper since 2023; ecological cleaning products required from our cleaning contractor; *CMS Swap* Teams channel for exchanging goods between colleagues.
- **Mobility**: public transport commuting reimbursed at 100%; mobility survey of all staff in 2025; virtual meetings first under the Travel Policy.
- **Awareness**: CMS Sustainability Month every September, with workshops and a waste sorting guide.
- **Contribution**: EUR 5,000 a year to the NGO Graine de Vie for reforestation in Africa.

Our people

At 30 November 2025, CMS Belgium counted 120 people: 89 lawyers and partners (including 20 trainees) and 31 support staff. Women made up 54% of the workforce (65 people). Each person received 16 hours of formal training on average in 2025, up from 7 hours in 2024, and our teams worked 106,095 hours over the year.

Our workforce combines salaried employees (mainly support staff) and lawyers working under a self-employed status, as is usual at the Belgian Bar. VSME indicators below cover employees; lawyers are reported separately where data allows. Indicators marked "Not available" are not yet consolidated for 2025 and will be reported from 2026.

Indicator (VSME B8–B10)	2024	2025
Workforce (FTE), employees / self-employed lawyers	35.8 FTE / 93.6 FTE	33.3 FTE / 90.3 FTE
Women in the workforce	52%	54%
Average training hours per person	7	16 (not available by gender)
Recordable work accidents (number, rate)	0	0
Fatalities	0	0
Employees paid at or above the sector minimum wage	100% (statutory sector minimums)	100% (statutory sector minimums)

Indicator (VSME B8–B10)	2024	2025
Employees covered by collective agreements (joint committee)	100%	100%
Gender pay gap	Not available	12.1% (employees, mean pay; audit on May 2026 data)

Pay transparency. In 2026 we ran our first pay audit under the EU Pay Transparency Directive (2023/970), on May 2026 salary data for our 32 employees (81% women). The overall mean gap is 12.1% in favour of men.

Health, safety and well-being

- Risk assessment by our external prevention service (Mensura), workstation risk analysis, a global prevention plan and a 2025 annual action plan.
- Evacuation plan updated in May 2025, trained first-aiders in both offices (Red Cross refresher course in 2025) and a defibrillator.
- A well-being month every January, with activities and training on stress and mental health.
- A psychosocial risk prevention procedure in the Work Rules, with formal and informal complaint routes.

Working conditions

- Telework framework annexed to the Work Rules; overtime and atypical hours compensated under articles 6 to 8.
- Collective bonus plan under CBA 90 for staff, and an annual bonus scheme for lawyers.
- Hospitalisation insurance and income-protection cover for staff.
- Participation in the 2025 Legal Reward Survey to benchmark pay against Belgian law firms.
- Staff involved in the design of the renovated offices through workshops with an external consultant.

Careers and training

- Annual appraisals for all three staff categories (lawyers, assistants, support), including a career discussion.
- Internal legal training programme and the international CMS Academy.
- Internal promotions and open positions announced in the internal newsletter.

Diversity and inclusion

- D&I Policy committing to equal treatment in recruitment, pay and promotion; non-discrimination statement in every job ad.
- Annual CMS Diversity & Inclusion Week with webinars open to all staff.
- Mandatory Code of Conduct e-learning for every new joiner.
- Whistleblowing channel open to report discrimination or harassment, anonymously if wished.

Business conduct

CMS Belgium recorded no corruption case and no whistleblowing report in 2025. No confirmed information security incident was recorded in 2024, nor over the latest monitoring period (April to November 2026).

Indicator (VSME B11 and EcoVadis)	2024	2025
Convictions and fines for corruption or bribery	0	0
Confirmed corruption incidents	0	0
Reports received through the whistleblowing channel	0	0
Confirmed information security incidents	0	0
People trained on business ethics, AML or IT security	Not available	Not available

Anti-corruption, AML and conflicts of interest

- Anti-Bribery Policy and AML Policy handed to every new joiner, who must approve the AML Policy; annual AML training.
- Written AML procedure for client identification and risk assessment, as required of Belgian lawyers.
- Conflict check run on every new matter, across all CMS firms.
- Gifts, donations and expenses outside the Travel Policy limits require the Managing Partner's prior approval.
- Annual statutory audit of accounts and controls by Mazars, which found no fraud or corruption in 2025.
- Whistleblowing channel, anonymous if wished, open to staff for any breach of law or of the Code of Conduct.

Information security and confidentiality

- CMS Data Security Policy issued to every new joiner, plus mandatory IT security e-learning.
- Year-round phishing and cyber-awareness programme with Pistachio, with behaviour reports.
- Security report to management (November 2026): all security alerts raised since April 2026 were investigated and closed, more than 4,500 malicious emails were blocked before delivery over 90 days, and our Microsoft Secure Score stands well above the average of organisations of similar size.
- Personal data breach procedure and the CMS Cyber Incident Response policy, covering clients and authorities.
- Cyber insurance covering incident response, data and system recovery, business interruption and liability for data breaches.
- Data protection terms in every client engagement letter; CMS Data Sharing Agreement for exchanges between CMS firms.

Responsible procurement

Procurement is our weakest EcoVadis theme (57/100, down in 2025): our policies are in place, but we do not yet assess individual suppliers or measure results. In 2026 we took a first step by mapping the CSR risks in our supply chain.

Our main purchases are office space and building services, IT equipment and software, cleaning, catering, printing and paper, confidential waste destruction, travel and external training.

What is in place

- **Sustainable Procurement Policy**: sets environmental and social expectations and gives preference to suppliers who meet them. Updated in 2026 to require an annual assessment of the environmental, social and ethical risks in our supply chain.
- **Supply chain CSR risk assessment** (November 2026): our 15 purchasing categories are rated on environment, social and human rights, and business ethics and data protection. Six are rated high: cleaning, IT equipment, IT services, archives and document destruction, buildings and energy, and mobility. Of our 23 key suppliers, 14 belong to a high-risk category and 9 to a medium-risk category. The assessment is reviewed every year.
- **Supplier Code of Conduct**: sent to our suppliers, who are asked to accept it; acceptance is being rolled out (see indicators below). It covers human rights, labour conditions, business ethics and environmental protection, including energy efficiency.
- **Contract clauses**: 100% renewable electricity required in our energy broker contract; ecological products required from our cleaning contractor; recycling, anti-corruption, sanctions, environmental and health and safety obligations in the Shred-it contract.
- **Buyer training**: our purchasing lead completed several courses and workshops since July 2024, on responsible purchasing and on sustainable development.
- **Building**: energy-performance commitments obtained from the landlord in the renewed lease.

Indicators

Indicator	2025
Active suppliers that have accepted the Supplier Code of Conduct	6 of 16 on-site service providers (38%)
Key suppliers assessed on ESG criteria (questionnaire or EcoVadis rating)	0
Contracts signed or renewed in the year that include ESG clauses	Not available

Most of our supplier contracts pre-date our procurement policy and carry no ESG clause yet.

Targets

Our climate target stands. In 2026 we adopted a target for anti-corruption training; targets for responsible procurement and carbon reporting are planned.

Target	Baseline	Target	Deadline	Status
Cut total GHG emissions	814 t CO_2e (2022)	–30%, i.e. 570 t	2030	Adopted, public; 618 t in 2025 (–24%)
Carbon neutrality of operations	—	Net zero	2050	Adopted, public
Top-20 suppliers by spend assessed on ESG	0% (2025)	80%	End 2027	Planned
Targeted suppliers that have accepted the Supplier Code of Conduct	2026 (to measure)	80%	End 2027	Planned
New or renewed contracts with an ESG clause	2026 (to measure)	80%	Contracts signed in 2027	Planned
Staff trained on anti-corruption	To be measured in 2027	100%	Mid-2027	Adopted
Absolute targets per scope (1, 2, 3)	2022 inventory	To be set in 2027	2030	Planned

Progress against these targets will be reported every year in this report.

VSME content index and open items

This report addresses the eleven disclosures of the VSME Basic Module. Where 2025 data are not yet consolidated, the omission is stated below; these data will be reported from 2026.

VSME disclosure	Section	Status	Comments and omissions
B1 Basis for preparation	About this report; About CMS Belgium	Complete	—
B2 Practices, policies and future initiatives	Governance and policies; Targets and roadmap	Complete	—
B3 Energy and GHG emissions	Environment	Complete	—
B4 Pollution of air, water and soil	—	Not material	Office activity only; no reporting obligation

VSME disclosure	Section	Status	Comments and omissions
B5 Biodiversity	—	Not material	Brussels office close to the Sonian Forest (Natura 2000); office activity in an existing building, no direct impact
B6 Water	Environment	Complete	Brussels and Antwerp shown separately; total 2025: 957 m^3
B7 Resource use, circular economy and waste	Environment	Complete	—
B8 Workforce: general characteristics	Our people	Partial	Breakdown of employees by contract type (permanent / temporary) not reported for 2025
B9 Workforce: health and safety	Our people	Complete	No recordable work accident and no fatality in 2025
B10 Remuneration, collective bargaining and training	Our people	Partial	Gender pay gap from the 2026 pay audit (May 2026 data); training hours by gender not available for 2025
B11 Convictions and fines for corruption and bribery	Business conduct	Complete	—

Brussels, November 2026

Sophie Berg, Managing Partner

