



ESG REPORT 2024



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OUR COMMITMENTS

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60 years of commitment

In a world that is being redefined by deep societal and environmental shifts, we believe those of us who carry legal responsibilities cannot stand aside. As lawyers, our role is crucial: we carry a duty to our clients, our team members, and to the world around us. Since our earliest days, our firm has helped shape Luxembourg's emergence as a global financial centre. Today, we remain just as committed to contributing to its strength, resilience, and sustainable future.

In 2024, we celebrated our 60th anniversary — six decades guided by the unwavering values of responsibility, innovation, excellence and respect. On this occasion we reaffirmed our ambition to embed ESG principles at the very heart of our development, for the benefit of all our stakeholders.

As a business partner, we are driven by legal excellence and a clear purpose: to help our clients navigate change, seize opportunities, and thrive — always with uncompromising integrity, ethical rigor, and a deep sense of responsibility.

As an employer, our culture of respect has always guided us in providing our team members with a rewarding, diverse and inclusive work environment — one where everyone is encouraged to grow and contribute fully. In 1992, we appointed our first female partner. Today, women represent 47% of our partners.

As citizens, we believe our values must extend beyond our walls. Our commitment to positive impact is deeply rooted in the firm's philanthropic culture. Over the years, we have built lasting relationships with non-profit organisations and supported causes that reflect who we are, and what matters to us.

Over the past two years, we have taken our long-standing commitments a step further — by formalising our policies and reporting processes, and gaining greater recognition from both our stakeholders and independent certification bodies.

We are mindful that the ESG landscape is evolving rapidly, prompting us to go further while continuing to proactively support our clients on all related matters. This shifting terrain brings new challenges, but it also offers a powerful opportunity — one that allows us to further demonstrate how, as a firm, we will continue to embrace our responsibilities and uphold the values Elvinger Hoss Prussen has always championed.

II= *to be continued*

MANOU HOSS,
MANAGING PARTNER
ELVINGER HOSS PRUSSEN



About Us

Committed to Excellence
and Innovation in Legal Practice

Elvinger Hoss Prussen stands as top-tier law firm, entrusted with guiding clients through their most critical legal projects. Rooted in independence of both structure and spirit, the firm was founded in 1964 by visionary lawyers driven by excellence, creativity, and a deep sense of responsibility. Since then, staying true to our core values and cultivating what sets us apart, we have shaped a firm defined by purpose — one that delivers the most comprehensive, multidisciplinary legal services to businesses, institutions, and entrepreneurs alike.

With our headquarters in Luxembourg, along with offices in Hong Kong and Paris, a partner firm in New York, and enriched by cross-border partnerships with some of the world's most esteemed international law firms, Elvinger Hoss Prussen continues to play a unique role in shaping Luxembourg's standing as a leading global financial centre.

2025

- II≡ **+60** years of experience
- II≡ **501** team members
- II≡ **33** nationalities
- II≡ **55** partners
- II≡ **3** continents with 3 offices and 1 partner office

Our Values

RESPONSIBILITY

Sharing a sense of ownership

We are a team. Everyone working at Elvinger Hoss Prussen plays an integral role in embodying the firm's culture and reputation, and the strong commitment of every member of the firm is key to our success.

INNOVATION

Creating new opportunities

We proactively seek out the best solutions and services for the complex emerging issues of our clients.

EXCELLENCE

Setting the highest standards

Working side by side with our clients at every step, we strive to deliver hand-on legal advice with the highest standards of excellence, ethics and compliance.

RESPECT

Embodying integrity

We embrace a culture of shared values and common interest, where integrity, collaboration and independence go hand in hand with the continuous exchange of knowledge.

Our Core Expertise

Our work is anchored in a set of core areas of expertise, yet our lawyers are equally engaged across a broad range of complementary fields, allowing us to deliver agile and comprehensive legal solutions.

Asset Management and Investment Funds

We provide expert advice on a broad spectrum of investment products tailored to a diverse and discerning client base. Proudly, we stand as Luxembourg's leading firm by net assets for investment funds where we serve as trusted legal advisers.

Corporate, Banking and Finance

At the core of our firm lies a dedicated corporate, banking, and finance team. This unique structure empowers our experts to address a wide range of sector-specific matters, ensuring seamless continuity of service as challenges evolve, and maintaining enduring relationships built on trust and excellence.

Dispute Resolution and Commercial Law

Our extensive litigation practice spans corporate, commercial, civil, and administrative disputes. We represent companies, financial institutions, businesses, and individuals — whether operating locally in Luxembourg or across multiple jurisdictions — championing their interests with enduring dedication.

Tax

We offer tax advice to national and multinational financial institutions and intermediaries, large corporations, investment and pension funds, sovereign wealth funds, leading private equity and real estate firms, as well as high-net-worth individuals — guiding them through complex tax landscapes with precision and insight.



Five Powerful & Transformative Currents

Shaping the Future of Legal Advisory

Clients' Path: Towards ESG Performance

ESG considerations have emerged as a defining force — reshaping how businesses are governed, how they grow, and how they are perceived. As new regulations take root, particularly in the investment funds sector, we stand alongside our clients, guiding them through the evolving legal landscape with clarity and foresight.

We empower our clients to embrace this shift, helping them anticipate regulatory expectations, remain aligned with market evolution, and embed sustainability at the heart of their operations.

Law Firms' Role: Delivering Beyond Legal Advice

The nature of legal counsel is changing. Today, clients seek more than legal answers — they look for partners who understand the full scope of their challenges and ambitions. Law firms are called to step beyond traditional roles, offering not just expertise, but insight, adaptability and support. At the forefront of this evolution, our firm is committed to delivering not only the best advice, but the best service — tailored, holistic, and deeply attuned to our clients' most complex needs.

Emerging Technologies: Redefining the Art of Legal Service

New technologies such as artificial intelligence are opening new horizons for the legal profession — redefining excellence while elevating quality of life at work. Legal tech tools empower lawyers to deliver services with enhanced precision, efficiency, and impact, and allow them to focus on what truly matters: the heart of legal practice. Yet they also bring challenges — data privacy, ethical

considerations, and ever-evolving ways of working. That is why we embrace them with both ambition and discernment, ensuring they enhance our expertise while keeping us anchored in what defines us: our dedication to the enduring values of the legal profession.

Team Members' Aspiration: Finding Balance

The legal profession is demanding—requiring precision, resilience, and dedication. Yet we believe that true excellence is only possible when it is rooted in balance. At our firm, we measure success not only by outcomes, but by how our people grow, feel, and flourish. We strive to create a workplace where flexibility is a strength, where inclusion is lived, and where every voice feels valued. A place where ambition and care walk hand in hand, and where the path forward is shaped by both professional drive and personal fulfilment.

Social Responsibility: A Commitment to Our Shared Humanity

Our world is facing profound and complex challenges. Across society, voices are rising and calling for purpose alongside performance. In this shifting landscape, the role of law can no longer be confined to contracts and courtrooms. It must extend to conscience, to community, to collective responsibility. We are proud to lend our voice and our strength to causes that matter, forging meaningful partnerships with leading non-profit organisations, both local and global.



Our ESG approach

Embracing Our Responsibility

Our dedication to sustainability and to upholding robust social and governance practices is at the heart of our ESG priorities.

In 2022, we chose to deepen this commitment by openly measuring and sharing the impact of our ESG initiatives, marking a new chapter with the publication of our first Corporate Social Responsibility review. In 2023, we pursued this journey with renewed determination, partnering with Tennaxia, a leading expert in ESG consulting and reporting, to refine and elevate our approach.

This 2024 report stands as a testament to our commitment, detailing the principles that guide our ESG strategy, celebrating our milestones, and setting a clear path toward the ambitions we hold for 2030. Central to this effort is the belief that true progress is collective — engaging every member of our team and every stakeholder in shaping a shared vision.

An ESG Strategy Crafted Together with Our Stakeholders

Building a truly impactful ESG strategy requires more than vision — it demands collaboration, trust, and commitment. Our stakeholders — clients, team members, partners, communities, and the environment — are not merely voices to be heard but critical drivers of our progress toward sustainability. By embracing their diverse perspectives and insights, we ensure our strategy is grounded in reality, enriched by aligned understanding and strengthened by mutual accountability.

→ TEAM MEMBERS

The champions of excellence, committed to serving our clients with the highest standards.

→ CLIENTS

The heart of our mission, to whom we bring dedicated legal expertise and reliable guidance.

→ BUSINESS PARTNERS

Essential supporters who enable the seamless flow of our firm's activities and success.

→ SUPERVISORY AUTHORITIES

Guardians of integrity who oversee our activities and guide us towards growth.

→ SUPPLIERS

Trusted providers whose services and products sustain the foundation of our work.

→ SCHOOLS AND UNIVERSITIES

The place where the next generations of lawyers are shaped and inspired.

→ CIVIL SOCIETY AND NON-PROFIT ORGANISATIONS

Pillars of community strength, whom we proudly support through pro bono assistance or donations.

→ COMMUNITIES

The ecosystem to which we belong and whose well-being we embrace as a shared responsibility.

→ THE ENVIRONMENT

A fragile and valuable world impacted by our actions, entrusted to us to protect.



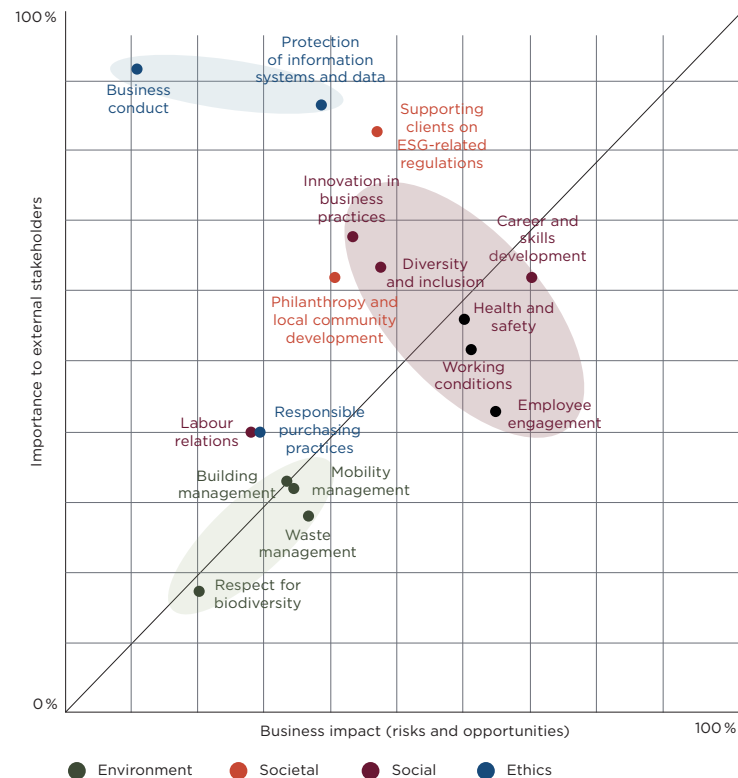
Our Materiality Analysis

In 2023, we undertook a materiality analysis to uncover the ESG priorities most vital to our activities and the expectations of those we serve. This reflection brought into sharp focus several key issues that define our path forward. At the heart of these is the role of the human element within our firm — a constant reminder of our duty to promote career development, cultivate a diverse and inclusive culture, bolster a supportive and welcoming environment, and ignite genuine employee engagement. Equally clear was the imperative to relentlessly pursue innovation, ensuring that our expertise not only endures but flourishes in a rapidly evolving world.

FOCUS

Preparing for Double Materiality Assessment

Starting in September 2025, we are embarking on a new ambitious and decisive phase: the launch of work on double materiality assessment — an approach fully aligned with the upcoming requirements from the Corporate Sustainability Reporting Directive (CSRD). This project embraces a continuous improvement approach, by deeply understanding and integrating our impacts on society and the environment. It marks a key step to strengthen our responsibility, refine decisions, and build a more transparent, resilient, and committed firm ready to face tomorrow's challenges.



Our ESG Governance

Since 2018, our ESG journey has been guided by a dedicated committee composed of our Managing Partner, seven partners, our General Manager and our HR Diversity & Inclusion Officer. This team shapes our ESG governance and strategy, selects our partner NGOs, allocates budgets for donations, and champions the growth of our pro bono commitments. Together, united as one firm, we strive relentlessly to deepen and refine our ESG approach — embedding sustainability at the very core of our growth and evolution.



Our ESG Roadmap for 2030

Drawing from the materiality analysis carried out in close collaboration with all our stakeholders, we have identified three fundamental pillars that shape our ESG strategy. These pillars embody our commitment to act with purpose:

- To be **a responsible partner**, fostering trust and shared value in every relationship we build.
- To be **a responsible employer**, creating a supportive, inclusive, and empowering environment for our team members.
- To be **a responsible member of society**, contributing meaningfully to the well-being of the communities we are part of.

For each of these cornerstones, we have articulated clear commitments and ambitious goals, setting our sights on meaningful progress by 2030 — anchoring our actions in accountability and a collective vision.

A RESPONSIBLE PARTNER

Guaranteeing ethics in conducting business with our clients

- Train all our team members in ethical business conduct.
- Continue to mitigate the risks of corruption and to ensure protection for whistleblowers.

Supporting our clients in ESG matters

- Create a team of experts dedicated to ESG services.

Innovating to strengthen our expertise

- Reduce time-consuming daily tasks to enhance client experience and boost team members' satisfaction.

Safeguarding our clients' and team members' data

- Train all our team members in cybersecurity and data protection.

A RESPONSIBLE EMPLOYER

Promoting career development and offering diverse career paths

- Ensure that all our team members benefit from relevant training every year.
- Ensure that all our team members continue to receive an annual performance and career review.

Nurturing a supportive and friendly working environment

- Create a workplace conducive to a better work-life balance.
- Reduce psychosocial risks.
- Maintain zero cases of proven harassment or discrimination within the firm.
- Maintain 80% team members satisfaction regarding their workstation.

Fostering an empowered, diverse and inclusive workplace

- Continue to be an example in gender equality and overall inclusivity.
- Communicate about career opportunities within the firm for individuals with disabilities.

A RESPONSIBLE MEMBER OF SOCIETY

Reducing our environmental footprint

- Reduce our carbon footprint and our water consumption.
- Recycle 75% of our office waste.

Leveraging our expertise to support civil society

- Offer support to at least five non-profit organisations with local and international reach.
- Enable team members to offer pro bono assistance or skill-based volunteering.



Embracing this profound responsibility, we have chosen to champion 12 of these goals that guide and inspire our commitments, and the very way we conduct our activities.

[illegible]

Our ESG Labels and Evaluations

Recognising What Drives Us

Over the years, we have developed an ESG strategy anchored in concrete actions and guided by enduring values. By aligning with recognised ESG standards, we ensure that our longstanding commitments are transparently evaluated, acknowledged, and better communicated to all stakeholders. This approach drives engagement and collaboration across the firm. It also keeps us closely aligned with stakeholder expectations, enhances our ability to attract and retain talent, and strengthens our commitment to building a more sustainable, purposeful, and forward-looking firm.

ESR LABEL – INDR



A label renewed for another three years

Awarded by Luxembourg's National Institute for Sustainable Development and Corporate Social Responsibility (INDR), the ESR label recognizes companies that integrate ESG principles into their strategy and day-to-day operations. Upon certification, companies receive a three-year label, aligning them with national and international CSR standards. As a recognised reference in Luxembourg, the ESR label reflects a company's deep commitment to shaping a more responsible economy and contributing meaningfully to the country's sustainable future.

COMMITTED BADGE - ECOVADIS



A major improvement in 2024

Committed Badge

EcoVadis is a globally trusted provider of business sustainability, with a network of more than 150,000 evaluated companies. EcoVadis badges are awarded to eligible

companies that have completed the assessment process and demonstrated sufficiently robust management systems to meet the CSR criteria defined in the EcoVadis methodology. A badge reflects a company's relative performance compared to others assessed within the EcoVadis network. While an EcoVadis badge is not a certification, it recognises a company's proactive approach to sustainability and encourages continuous improvement in its performance.

SUPERDRECKSKËSCHT® LABEL



A longstanding commitment to sustainable resource management

Since 2011, our firm has been certified with the SDK label in Luxembourg — a national initiative led by the Ministry of the Environment, Climate and Biodiversity, the Chamber of Skilled Trades and Crafts (Chambre des Métiers) and the Chamber of Commerce, as part of the country's national resource management strategy. Certified in accordance with the international ISO 14024:2018 standard, this label recognises an environmental management system that incorporates waste prevention, preparation for reuse, recycling, and other forms of recovery, all the way through to final disposal.





Key Highlights 2024

A MILESTONE YEAR

→ 60 years of commitment to excellence.

ESR LABEL – INDR

→ 3 more years of certified commitment to our ESG strategy.

ETHICS & INTEGRITY

→ 100% of our team members have received training on ethical business conduct, confidentiality and data protection.

ESG PRACTICE

→ Creation of a cross-disciplinary ESG team.

DIVERSITY & INCLUSION

→ 11 training and awareness initiatives.

LUXEMBOURG PRIDE (ROSA LËTZEBUERG)

→ A renewed sponsorship of the 25th edition.
→ 40 team members took part in the Luxembourg Pride Run.

INTERNATIONAL DAY OF PERSONS WITH DISABILITIES

→ Virtual reality simulations of motor and visual impairments.

CAREER PATHS

→ 2,000 hours of in-house training delivered to our team members.

SUPERDRECKSKËSCHT® LABEL

→ A 13-year renewed commitment to waste management.

PHILANTHROPIC CULTURE

→ 4 non-profit organisations supported: Friendship, Luxembourg Red Cross, Kriibskrank Kanner and SOS Village d'Enfants Monde.
→ 8 charity events supported.
→ 334 pro bono hours contributed to 6 non-profits.

A RESPONSIBLE PARTNER

As trusted business partners, helping our clients navigate a fast-changing world is not only our role, but also our responsibility. We strive to guide them through their most critical legal matters, offering new perspectives and seizing opportunities that respond to the complex, emerging issues they face. Our determination to deliver exceptional and innovative solutions is matched by an unwavering commitment to excellence, ethics, and compliance.

II= Our commitments

Guaranteeing ethics in conducting business with our clients

2030
↳ Train all our team members in ethical business conduct.
↳ Continue to mitigate the risk of corruption and to ensure protection for whistleblowers.

Supporting our clients in ESG matters


2030
↳ Create a team of experts dedicated to ESG services.

Innovating to strengthen our expertise

2030
↳ Reduce time-consuming daily tasks to enhance client experience and boost team members' satisfaction.

Safeguarding our clients' and team members' data

2030
↳ Train all our team members in cybersecurity and data protection.

A portrait of Sophie Laguesse, a woman with long blonde hair and black-rimmed glasses, smiling. She is wearing a black blazer over a white shirt with a pink abstract design. She is standing outdoors, leaning on a dark metal railing. The background is a blurred cityscape with buildings and trees.

“Guided by a deep sense of ethics and a relentless pursuit of excellence, we ground our strategy in a strong sense of responsibility. This commitment drives us to deliver to our clients comprehensive, high-value legal solutions that respond to the ever-evolving complexity of today’s legal and regulatory landscape.”

SOPHIE LAGUESSE, PARTNER

1. Guaranteeing ethics in conducting business with our clients



Rooted in integrity and guided by a strong sense of responsibility, our ethical commitments influence the decisions we make. They express our purpose and define the trust we strive to build each day. To preserve the values on which our firm was founded, we have made ethics and compliance a collective commitment, shared and upheld at every level of our firm.

A culture of excellence shaped by conviction

We take pride in nurturing our distinctive culture — one where we hold ourselves to the highest standards, and bring the same exacting precision to design solutions for clients. From the very beginning, our commitment to legal excellence and ethical conduct has remained steadfast. Our team members are driven by the will to serve with responsiveness, accuracy, and purpose, always acting in the best interests of our clients.

Ethical vigilance as a daily discipline

Ethics is embedded into our processes with safeguards that uphold trust and integrity. For instance, we have put in place rigorous measures to prevent any breach of trust, including robust conflict-of-interest checks and a strict policy to protect whistleblowers, which are integrated into our initial training programs. These safeguards are not merely procedural — they are an expression of the moral clarity we bring to every engagement.

From collective to individual responsibility

We firmly believe that individual responsibility is the cornerstone of collective integrity. This belief guides our actions: from setting clear internal objectives to ensuring that every team member is equipped with the knowledge to act with integrity. To strengthen awareness and commitment, we have set clear objectives to train all our lawyers in ethical business conduct. All of them are already trained in key areas such as deontology and data confidentiality.

KEY INDICATORS

2030 GOALS

- Train all our team members in ethical business conduct .
- Continue to mitigate the risk of corruption and to ensure protection for whistleblowers.

IN 2024

- 100% of our team members have been trained in ethical business conduct, including deontology.
- 100% of risk positions were covered by anti-corruption and bribery training programmes.
- 0 suspected or proven cases of breaches of professional ethics within the firm were uncovered.

2. Supporting our clients in ESG matters



A trusted partner in navigating ESG requirements

Growing ESG legal and regulatory requirements undoubtedly pose complex challenges — but within these challenges lie opportunities for transformation and growth. At Elvinger Hoss Prussen, we are deeply committed to guiding our clients through this evolving landscape by providing up-to-date insights and comprehensive support.

Our ESG services include:

Our expertise spans every facet of ESG compliance and strategy, including advising on ESG trends and regulatory compliance (SFDR, Taxonomy Regulation, CSRD, ESMA Guidelines on funds' names using ESG or sustainability-related terms). Since the inception of the SFDR regulation in 2021, Elvinger Hoss Prussen's ESG asset management task force has stood out as a forward-thinking advisor of the firm's fund and asset management clients advising on all matters connected to the SFDR. In 2024, we reinforced our Corporate Banking team, with dedicated expertise to navigate the CSRD evolutions — a clear testament to our vision of broadening ESG integration across all areas of corporate law. As our ESG services continue to strengthen, our vision remains unchanged: to anticipate regulatory shifts with foresight, to empower our clients to meet these demands confidently, and to shape services that reflect the interconnected reality of today's ESG challenges. In this regard, we also provide valuable resources and insights on European ESG developments, thoughtfully curated on our communication channels, such as the "Insights" section of our website.

Over the last couple of years, environmental, social, and governance (ESG) issues have continuously shifted from the margins to the very center of business and investment decision-making, serving as a compass for sustainable growth and meaningful impact. In this context, evolving national and European regulations are ushering in a new era of transparency and responsibility. At Elvinger Hoss Prussen, we stand beside our clients as trusted partners, helping them anticipate change, seize emerging opportunities, and integrate ESG principles at the core of their strategy — turning challenges into catalysts for lasting value and positive transformation.

FOCUS

Navigating ESG Regulatory Shifts

In 2024, ESG-related challenges intensified, driven by a noticeable shift in attitudes, increasingly complex issues, and a regulatory landscape in the midst of transformation.

While the SFDR framework is becoming business as usual, the European Commission has launched a review of the regulation with possible changes aimed at making it clearer and more operational. This initiative marks the beginning of a new phase of adaptation for market participants — a development that Elvinger Hoss Prussen's ESG asset management task force will be following closely in 2025.



“ESG has become a central issue, far beyond a purely regulatory framework. At Elvinger Hoss Prussen, we have made it a collective priority. Our added value lies in staying close to evolving standards, building strong and coordinated expertise, and guiding our clients with clarity and commitment through this ongoing transformation.”

THOMAS GÖRICKE, PARTNER

KEY INDICATORS

2030 GOALS

→ Create a team of experts dedicated to ESG services

IN 2024

We took a step forward by establishing a cross-disciplinary ESG Practice Area, fostering synergies and uniting expertise from across the firm to build a shared, forward-looking vision of ESG issues. Rooted in collaboration and knowledge exchange, this initiative reflects the ambition in the firm's 2030 roadmap: to make ESG a recognised pillar of excellence at the heart of our practice.



BUSINESS CASE

2024 ESG Advisory Focus: Regulatory Alignment and Strategic Guidance

Throughout 2024, our ESG Asset Management team remained highly active, primarily supporting clients with the launch of new SFDR Article 8 and 9 products. While this remained a key area of focus, a significant portion of the team's efforts was also dedicated to advising on the implementation of ESMA's Guidelines concerning fund names incorporating ESG or sustainability-related terminology. These guidelines, aimed at combating greenwashing, require investment funds to meet specific minimum standards in order to justify the use of ESG-related names. As a result, certain funds were compelled to undertake substantial adjustments to their ESG investment strategies, including revisions to minimum allocations towards

ESG characteristics or sustainable investments, and alignment with a defined set of exclusion criteria. Compliance with these guidelines also necessitated close engagement with the Luxembourg regulator, particularly regarding the nuanced interpretation of certain requirements.

In parallel, the team provided strategic advice to management companies and AIFMs in the context of CSSF ESG-focused onsite inspections. This included assisting clients in responding to CSSF challenges related to ESG processes and disclosures, and preparing comprehensive responses to the CSSF's findings. The team also continued to support clients in the development of their ESG frameworks, with a particular emphasis on sustainability risk management approaches and the drafting of robust ESG policies.

On the cutting edge of ESG developments

Staying ahead of legal and regulatory changes is crucial — not only to maintain our market credibility but to contribute meaningfully to the evolution of the financial sector. With this commitment at our core, we actively engage in key industry working groups dedicated to sustainable finance. These include organizations such as the Association of the Luxembourg Fund Industry (ALFI), the European Fund and Asset Management Association (EFAMA), Invest Europe, and FEDIL — the Voice of Luxembourg's Industry. We also sustain strong relationships with the Luxembourg regulator, the Commission de Surveillance

du Secteur Financier (CSSF), ensuring we remain closely connected to the heart of regulatory progress.

In addition, we are proud to be one of nine private entities within Luxembourg's financial sector to form the International Climate Finance Accelerator (ICFA Luxembourg). This public-private partnership, born from the Luxembourg Climate Finance Strategy, champions innovation and high-impact initiatives, empowering the next generation of leaders to shape a sustainable financial future. This initiative has garnered the support of the European Investment Bank, further underscoring its transformative potential.



3. Innovating to strengthen our expertise



Excellence lies not only in how we deliver, but also in how we evolve – drawing on our experience and data to stay ahead of change and make well-founded decisions. We do not pursue innovation for its own sake; rather, we are committed to continuous improvement aligned with the needs of our team members and clients. Through selective adoption of technology, we aim to deliver smarter, more tailored solutions that enhance the quality of our services.

Advancing cutting-edge innovation

At Elvinger Hoss Prussen, we strive to remain at the forefront of legal and technological advancements. Our Digital Innovation Team regularly participates in leading tech events across Europe.

Supported by active monitoring and a cautious approach, we carefully select and adopt processes and solutions, leveraging technologies that redefine and improve legal services. Our commitment to digital innovation drives us to regularly update our IT infrastructure, ensuring we stay agile, responsive, and prepared for future challenges.

Enhancing practice

Our approach to digital innovation rests on three core pillars: efficiency, user experience, and the new capabilities enabled by technology. While enhancing productivity forms an essential foundation, it is only the starting point of a broader vision: to transform how we work — implementing tools that not only streamline processes but also bring both ease and satisfaction. Simultaneously, we harness the power of artificial intelligence and Legal Technology to develop innovative legal services. By automating repetitive tasks, we enable our team members to focus on higher-value work that drives growth, autonomy, and engagement. For our clients, this approach improves agility in every interaction and allows us to deliver more effective, technology-enhanced legal solutions tailored to their specific needs.

FOCUS

A technological approach built around three key areas

- **Drafting** tools that combine our knowledge with automation and cutting-edge artificial intelligence to improve drafting efficiency and quality.
- **Proofreading and reviewing** tools that facilitate the efficient management of large volumes of documents, particularly during due diligence processes, while streamlining document review through rapid identification of discrepancies.
- **Sharing and collaboration** tools to facilitate collaboration within our organisation and with our clients.

II= COMMITMENT

A RESPONSIBLE PARTNER

Building innovation through collective intelligence

Our culture of innovation is grounded in structured collaboration and guided by our core values of responsibility, excellence, and respect. Each initiative follows a structured four-stage process, from strategic planning and budgeting to project execution and handover to operations. Emerging needs are gathered, prioritised by our Management Committee, and transformed into tangible projects carried by cross-disciplinary

teams of lawyers, Digital Innovation and IT specialists, and business operations teams. We believe innovation is a collective endeavour: involving users from the earliest design stages ensures solutions meet real needs, encouraging strong adoption and lasting results. At the same time, our team members benefit from tailored training on key topics including responsible tool usage, prompt engineering, and risk management, empowering them to navigate technologies with confidence and care.

FOCUS

ClauseBuddy: where legal expertise meets generative AI

Elvinger Hoss Prussen works with ClauseBuddy to seamlessly combine internal legal knowledge with advanced AI and deliver new capabilities to our legal teams. By combining a knowledge team-curated clause library with generative artificial intelligence, ClauseBuddy enables the creation of bespoke legal documents that reflect our unique expertise and standards. Its AI-powered features facilitate the drafting, review, summarisation and reviewing of legal texts, improving both efficiency and consistency. This hybrid approach not only streamlines document creation but also ensures that the results are in line with our firm's specific practices.



“ Innovation only makes sense when it aligns with a broader responsibility: using our time, skills, and resources more wisely. It is not solely a race for efficiency, but a pursuit of meaning, autonomy, and fulfilment. Our ambition is to enable our team members to focus on what truly matters and to offer our clients technology enabled legal solutions.”

IVAN KÖRMENDI, IT INFRASTRUCTURE & DIGITAL INNOVATION

KEY INDICATORS

2030 GOALS

→ Reduce time-consuming daily tasks to enhance client experience and boost team members' satisfaction.

IN 2024

→ 10 major initiatives spanning legal technology, business operations and IT infrastructure were successfully completed, each delivering measurable impact and strategic value.

→ 5 other key projects made considerable progress, positioning us to deliver even more value and innovation in the near future.



4. Safeguarding our clients' and team members' data



Information lies at the heart of our work – a precious asset that carries not only strategic value but also the trust of those who place their confidence in us. As new technologies like artificial intelligence transform the way we operate, our commitment to protecting this information becomes ever more vital. We uphold the highest standards of confidentiality and data protection, knowing that safeguarding what is entrusted to us is not just a responsibility, but a cornerstone of the lasting relationships we build with our clients.

Confidentiality at the cornerstone of our profession

At Elvinger Hoss Prussen, confidentiality is not merely a rule — it is the very foundation upon which our profession stands. The firm embraces a rigorous approach to security and compliance, driven by a strong commitment to uphold its ethical responsibilities. Bound by the standards of Luxembourg law and the professional rules of the Luxembourg Bar, we protect our clients' information with constant vigilance. We share such information only when the law permits, our professional obligations require, or at the clear direction of our clients, as detailed in our Privacy Policy.

A robust data protection governance framework

Elvinger Hoss Prussen has implemented a comprehensive personal data protection framework to comply with the EU General Data Protection Regulation (GDPR), managed by our dedicated Data Compliance Officer and supported by GDPR experts. A monthly Data Task Force, including the General Manager and data champions, oversees data protection efforts and reports biannually to the Compliance Committee and annually to the Board, ensuring all data protection privacy projects are approved and monitored.

Trusted IT tool procurement and security excellence

Our internal policy for procuring IT tools adheres to the professional rules of the Luxembourg Bar (Bar's Circular on the infrastructure of law firms), and applies to all IT services, including cloud technologies and AI models. Before any deployment, we conduct a thorough review of each tool, assessing its compliance

with security, confidentiality, encryption, access management, data processing and outsourcing terms.

Transparency is essential to us: our website lists the categories and locations of our IT providers acting as processors. Guided by our Chief Information Security Officer, we uphold the highest standards of data protection through robust GDPR-compliant agreements and ongoing reinforcement of our security measures.

Building resilience through proactive data protection

In today's rapidly evolving digital landscape, where cyber threats grow increasingly sophisticated, protecting our information assets is not just a necessity but a responsibility we embrace with determination. We have reinforced our IT infrastructure by implementing a continually evolving data loss prevention and incident response strategy. This comprehensive approach empowers us to detect threats early and respond swiftly, while our robust backup systems ensure the integrity and recovery of critical data even in the face of cyberattacks.

KEY INDICATORS

2030 GOALS

→ Train all our team members in cybersecurity and data protection.

IN 2024

→ 100% of our team members have been trained in confidentiality and data protection.

A RESPONSIBLE EMPLOYER

We believe our responsibility as an employer lies in the culture that we build each day: a place where diversity is valued, inclusion is lived, and everyone is heard and supported. Our team members are the heart of who we are: their growth and well-being drive us forward. Together, we move ahead with those who share our values, creating meaningful opportunities for all.

II= Our commitments

Promoting career development and offering diverse career paths

2030
↳ Ensure that all our team members benefit from relevant training every year.
↳ Ensure that all our team members continue to receive an annual performance and career review.

Nurturing a supportive and friendly working environment

2030
↳ Create a workplace conducive to a better work-life balance.
↳ Reduce psychosocial risks.
↳ Maintain zero cases of proven harassment or discrimination within the firm.
↳ Maintain 80% team members satisfaction regarding their workstation.

Fostering an empowered, diverse and inclusive workplace

2030
↳ Continue to be an example in gender equality and overall inclusivity.
↳ Communicate about career opportunities within the firm for individuals with disabilities.



“Rooted in trust, respect, and care, we strive to create an environment that empowers every team member to thrive, both at work and in life. Embracing differences as a source of strength, we take meaningful steps to advance diversity and inclusion within our firm and beyond, championing fairness and equity in all we do.”

KATIA PANICHI, PARTNER

II= COMMITMENT

A RESPONSIBLE EMPLOYER

1. Promoting career development



We believe people flourish when they feel valued, supported, and able to grow — both together and on their own path. That is why we encourage a collaborative culture where everyone contributes and learns from one another. At the same time, we recognise the importance of individual paths — offering guidance, mentoring, and meaningful opportunities to help each team member grow with purpose and confidence.

Unlocking potential at every stage

Our **Career Development Programme** was created to support every team member — whether just starting out or already experienced — in realising their full potential. Over the years, it has become a cornerstone of how we support growth and learning within the firm.

Our in-house training offer brings together a wide range of sessions covering legal expertise, soft skills, and personal development. In early 2025, we took this one step further by launching a digital platform designed to give everyone easier, more flexible access to these resources — anytime, anywhere. With a rich training offer embedded in a clear, structured learning path, this platform aims to make our training offer more visible and accessible, encourage autonomy, and provide better insight into usage so we can continuously refine content and measure impact.

Beyond structured programmes, we believe in meaningful, personalised support that helps each team member grow in ways that truly matter to them. Every year, a dedicated performance and career review offers the space to reflect on achievements, explore aspirations, and shape the next steps in their development.

For our lawyers, this is complemented by an informal mid-year meeting with their mentoring partner — a moment to check in, discuss progress, and address any questions in a spirit of openness and trust.

Our training programs are thoughtfully shaped by listening closely to our team members: drawing on feedback collected from performance and career reviews, insights from partners, and an annual validation by the Management Committee. Looking ahead, we aspire to deepen this

dialogue to better capture and respond to the evolving needs and aspirations of our team members, ensuring they remain at the heart of everything we do.

KEY INDICATORS

2030 GOALS

→ Ensure that all our team members benefit from relevant training every year.

IN 2024

→ 2,000 hours of in-house training (vs. 1,300 in 2023).
→ 21 hours on average completed by each team member.

FOCUS

Investing in soft skills to support long-term professional growth

Our training programme places a strong emphasis on soft skills, with modules tailored to different levels of seniority. For junior lawyers, we focus on the fundamentals: understanding professional codes, managing time and priorities, giving and receiving feedback effectively. As their responsibilities grow, so does the content: more senior lawyers benefit from advanced training in leadership, personal development, networking, and business development. For our most experienced professionals, we also offer access to external coaching, giving them the tools and space to continue their personal and professional development in a way that suits their evolving needs.

II= COMMITMENT

A RESPONSIBLE EMPLOYER

Working together, learning from each other.

At the heart of our multidisciplinary partnership lies a strong belief: knowledge is meant to be shared, and collaboration is how we strive to work, day to day. Regardless of seniority, every lawyer benefits from the collective intelligence of the firm. Mentoring plays a central role in how we grow together. From their very first cases, young lawyers work closely with partners and counsels, gaining hands-on experience and building both specialist and cross-disciplinary skills. This shared approach to learning continues throughout each career, with every associate supported by a dedicated partner or counsel who helps guide their professional path with attention. We also encourage learning from one another through simple, meaningful moments. One example is our regular group meetings, where partners, counsels, associates, support lawyers, and trainees come together to share updates, discuss legal developments, and exchange ideas.

OUR KNOWLEDGE TEAM

Our knowledge development team is led by seasoned lawyers who have chosen to take their careers in a new direction, dedicating themselves to empowering every team member with expert legal support. Their mission is to identify, collect, and spread the collective knowledge that drives our firm forward. Beyond this, they oversee legal training firm-wide — offering thorough, hands-on guidance for our junior lawyers while designing and coordinating advanced, specialised programmes that elevate the expertise of our practice teams.

Developing career paths locally and globally

Mobility is encouraged, both internally and internationally. Within the firm, team members are supported in their career aspirations: when a role change is backed by demonstrated skills, individuals benefit from personalized guidance to help bring their

project to life.

On the international side, the firm's structure and its strong ties with offices in Paris and Hong Kong, and a partner firm in New York — as well as a global network of partner firms — offer many opportunities for external mobility. Regular secondments are organized each year with around 15 to 20 participants. These enriching experiences encourage cross-functionality, cultural openness, and a broader understanding of client challenges.

FOCUS

Paralegal: a meaningful career path for Legal Assistants

Over the past two years, we have established the paralegal role to better acknowledge the growing expertise and responsibilities of legal assistants. This newly created position sits between administrative support and lawyer functions, highlighting the firm's dedication to recognizing skill development and offering attractive career pathways within the legal support team.

Empowering the next generation

As we believe in sharing knowledge, we are committed to welcoming talented students from diverse backgrounds, nationalities, and universities — who are curious, open-minded, and eager to grow with us, learn alongside us, and contribute to our collaborative way of working. Each internship provides a meaningful legal experience, built around real legal challenges and complemented by a personal debriefing with a partner who offers insights and guidance. When interns join us as junior lawyers, they benefit from a dedicated onboarding and training programme over their first two years, supported by a one-year quarterly review, and by mentoring from experienced lawyers to help them find their place, build confidence, and develop their skills.



“Joining the firm means embarking on a human and professional journey, where every team member is supported in growing, learning and contributing to a collective vision. We deeply believe in knowledge-sharing, continuous skill development, and recognizing talent by offering tailored career paths for everyone. This dynamic is what drives our firm forward and enables each person to truly succeed.”

TIFFANY RONGVAUX, HUMAN RESOURCES

KEY FIGURES

IN 2024

→ 68 law students welcomed as interns.
→ Onboarding training accounts for around 25% of total training, including about 20 hours for all new joiners, and specific job-related training (for lawyers) over two years, with 40 practical modules.

2. Nurturing a supportive and friendly working environment



We are proud of the dedication our team members bring to serving our clients with excellence each day. In return, we place their well-being at the heart of our priorities. We strive to create a supportive, respectful and friendly work environment, where everyone feels safe and valued. Promoting work-life balance, encouraging well-being, and preventing all forms of discrimination or harassment are commitments we take seriously — every day, and for everyone.

Zero tolerance for harassment

Creating a culture rooted in respect and integrity is essential to who we are. We believe that everyone has the right to work in an environment where they feel safe, respected and protected. That's why we maintain a strict zero-tolerance policy toward all forms of harassment. Our Harassment Prevention Policy is comprehensive, regularly reviewed, and reinforced through awareness campaigns to help every team member recognise and respond to inappropriate behaviour. A confidential reporting system also allows team members to safely and anonymously report any form of harassment they may experience or witness.

Continuously improving quality of life at work

We are committed to creating a work environment where our team members feel supported and empowered. Each year, we run a satisfaction survey to better understand their needs and guide meaningful initiatives that enhance daily life at work. Regular discussion groups also offer space to reflect collectively on well-being and work-life balance.

Flexibility: a cornerstone of well-being

We believe that flexibility at work is key to enhancing both individual well-being and collective fulfilment. In a profession where demands are high, offering space to adapt, gain autonomy and find balance is essential. Our team members can work remotely up to two days a week — or one full week per month — depending on their role and the rules of their country of residence. For those who wish to work part-time, we strive to make this possible whenever the role allows,

offering tailored solutions to meet different life situations and ambitions.

FOCUS

Promoting flexible and inclusive parental leave

Parental leave is actively promoted within the firm as a key part of our commitment to work-life balance. The flexibility of Luxembourg's legal framework is actively leveraged — for example, team members can work at 80% over a 20-month period, in a personalised and staggered format. This approach reflects a broader cultural shift, with more men taking advantage of parental leave. A dedicated guide has also been created to support all parents and is currently being updated to reflect evolving needs.

II= COMMITMENT

A RESPONSIBLE EMPLOYER

Caring for mental health and well-being

Mental health is closely tied to the way we work, rest, and take care of ourselves — physically, emotionally, and socially. In a demanding profession, looking after mental health means being attentive to everyday habits and signals. We believe in a balanced approach: preventing stress, encouraging healthy routines, staying active, and making time for simple moments of pause and exchange.

Our managers are trained to recognise and address psychosocial risks, and we regularly offer workshops and webinars on stress management, resilience, and workload balance.

Additionally, since 2022, our “Fit for Health and Fit@work” programme has offered a wide range of activities — yoga, pilates, running, muscle training — open to all. Nutrition also plays a role: fresh fruit are available daily, alongside an in-house food delivery service.

KEY FIGURES

IN 2024

→ 257 hours of sports activities

FOCUS

Everyday services that make life easier

We want our team members to be able to focus on what matters most — both at work and at home. That is why we offer a range of everyday services designed to simplify their lives, from laundry services to car leasing options. In late 2024, we also introduced a secure digital vault for archiving payslips and safely storing personal documents — a small but meaningful way to support peace of mind in day-to-day life.

Upgrading our work environment

Comfortable workspace is essential to how our team members feel and perform every day. That is why we invest in improving our work environment — from upgrading workstations to refreshing shared areas that invite relaxation and connection. Since 2023, we have been introducing standing desks in our Luxembourg office, with plans to extend them to all workstations in Luxembourg and Paris by the end of 2026. Alongside this, we are currently creating spaces where everyone can work with focus, feel at ease, or enjoy meaningful moments of exchange.

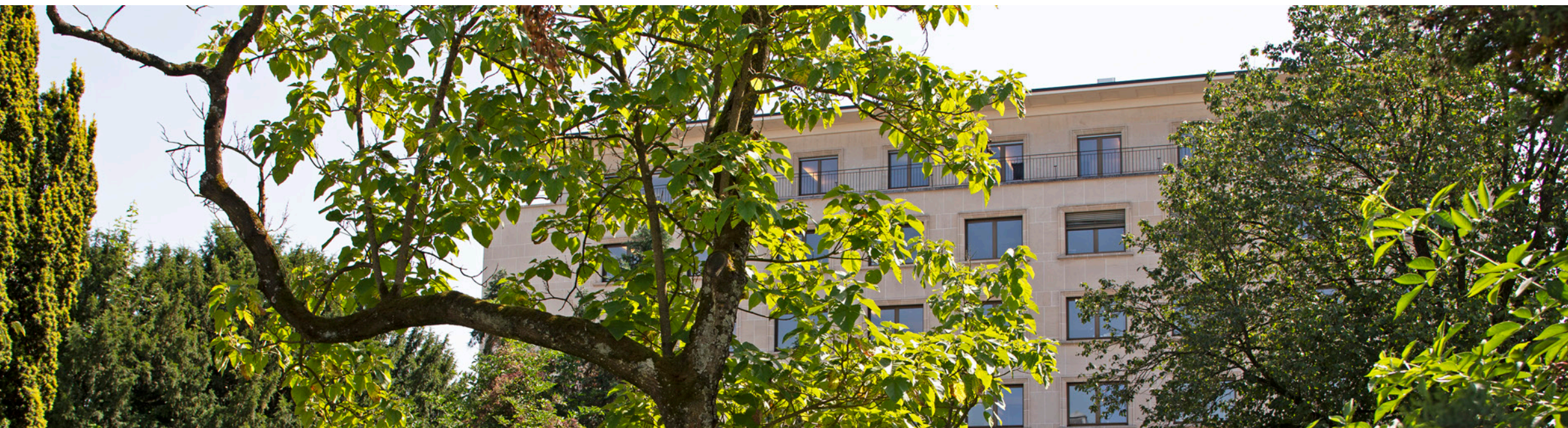
Building a sense of community

More than just a workplace, Elvinger Hoss Prussen is a community, reminding us that we grow stronger not only through our work but through the connections we build along the way. Recognizing that life extends beyond the office, we focus on creating moments that bring us together — whether it is a casual lunch, an evening gathering, a biennial ski weekend, or shared sporting activities.

FOCUS

Nopeschfest 2024 in Luxembourg

In June 2024, we had the pleasure of welcoming our neighbours from around Place Winston Churchill to celebrate “Nopeschfest”, the Luxembourgish version of Neighbours’ Day. With nice weather and a delicious barbecue, the event was a unique occasion to get together. Guests from over 9 different firms attended the event and enjoyed a convivial and pleasant evening — the perfect opportunity to strengthen social cohesion and relations with our neighbours.



3. Fostering an empowered, diverse and inclusive workplace



Our teams bring together talents from diverse backgrounds, continuously enriching our perspective and deepening our understanding of every challenge. That is why we strive to promote this culture of openness and inclusion, where equal opportunities are given to all who embrace our values – regardless of race, ethnicity, nationality, religion, gender, sexual orientation, age, health, or any other aspect of identity. Bound by common values, we work better together, appreciating the strength that diversity brings to our firm.

An open and diverse community

Our strength lies in the rich diversity of our team — bringing together individuals from over 33 nationalities. Women represent 64% of our team and 47% of our partners — figures that stand out not only in Luxembourg but across Europe, as we are one of only two European law firms of our size with such a high proportion of female partners, reflecting our long-standing commitment to empowering women.

We are also committed to creating an inclusive environment where everyone has equal opportunities. Our zero-tolerance policy towards discrimination is anchored in our Diversity and Inclusion Policy, which sets out our core commitments: fair recruitment, equal access to career development, equal pay, and a safe, respectful workplace for all. This commitment translates into tangible actions:

- Using data to identify and address barriers to advancement for women and underrepresented groups.
- Rolling out targeted initiatives and tools to cultivate inclusion and professional growth.
- Deepening our engagement with organisations that actively promote equality and diversity.

As a proud signatory of the Diversity Charter Lëtzebuerg, created by the IMS Luxembourg network, we are part of a collective effort to promote diversity through meaningful actions that go beyond compliance.

KEY FIGURES

The Elvinger Hoss Prussen team as of 2024

33 NATIONALITIES

64% WOMEN, INCLUDING:

- Partners: 47%
- Counsels: 65%
- Associate lawyers: 60%
- Senior lawyers: 59%
- Staff: 72%

6.6 YEARS OF AVERAGE SENIORITY

II COMMITMENT

A RESPONSIBLE EMPLOYER

Promoting diversity through inclusive recruitment

We are committed to attracting and welcoming individuals from a wide range of backgrounds, nationalities, and academic paths. Whether students, graduates, or experienced professionals, we look for those who bring fresh ideas, a willingness to grow, and a shared belief in our values. At every step of the recruitment and onboarding process, we uphold the highest standards of ethics and respect — ensuring that every candidate is fairly supported and valued.

Raising awareness about diversity and inclusion

Raising awareness and challenging misunderstandings, stereotypes, and unconscious biases are at the heart of our commitment to building a truly diverse and inclusive workplace. Constantly seeking to grow and renew our perspective, we strive to offer a comprehensive vision of what diversity and inclusion mean to our firm. We embrace a broad and evolving understanding of diversity — including invisible disabilities and illnesses. Beyond our internal efforts, we actively support external non-profit organisations dedicated to advancing diversity and inclusion, and we regularly host events and conversations that encourage reflection within our firm.

KEY FIGURES

IN 2024

→ 11 diversity and inclusion training and awareness initiatives (around 20 hours).

FOCUS

A year full of Diversity & Inclusion initiatives in 2024

→ From 6 to 14 July 2024 and for the third time, Elvinger Hoss Prussen was proud Head sponsor of the 25th edition of Luxembourg Pride, organised by the non-profit organisation Rosa Lëtzebuerg, defending the rights of the LGBTQIA+ community. As part of the celebrations, we gathered a running team of more than 40 of our team members to participate in the Luxembourg Pride Run. All registration fees supported a sports-related initiative within the LGBTQIA+ community. We also hosted a lunch to inaugurate an exhibition on the history of Pride and the LGBTQIA+ movement in Luxembourg, which remained on display throughout the summer.

→ Each year, November marks Movember, a global initiative dedicated to raising awareness and funds in support of men's health. To mark the occasion, we hosted a conference in collaboration with InfoMann, a Luxembourg-based organisation supporting men facing mental and physical health challenges — a meaningful opportunity to reaffirm our commitment to the well-being of our team members.

→ In recognition of the International Day of Persons with Disabilities, our firm organized an immersive awareness-raising activity focused on various forms of disability. For one hour, our team members experienced life from the perspective of individuals with disabilities through Virtual Reality, followed by a shared lunch to reflect on and discuss the experience.

Throughout the year, we also launched various initiatives to mark International Women's Day, Diversity Day, and Orange Week, dedicated to raising awareness and combating violence against women.



“Elvinger Hoss Prussen is deeply committed to fostering diversity and inclusion within our own walls, and beyond the firm by actively partnering with and supporting non-profit organisations dedicated to advancing fairness and equality in society. Through these efforts, we strive to embody our core values both internally and in the wider community.”

JEANNE MOCELLIN, HR, DIVERSITY AND INCLUSION

A RESPONSIBLE MEMBER OF SOCIETY

As lawyers, we believe our mission reaches beyond legal advice — it is about helping build a fairer, more inclusive and sustainable world. Anchored in a culture of responsibility, we support philanthropic and environmental initiatives, both locally and globally, striving to leave a meaningful and lasting impact on society and the planet we share.

II= Our commitments

Reducing our environmental footprint


2030

- ↳ Reduce our carbon footprint and our water consumption.
- ↳ Recycle 75% of our office waste.

Leveraging our expertise to support civil society

2030

- ↳ Offer support to at least five non-profit organisations with local and international reach.
- ↳ Enable team members to offer pro bono assistance or skill-based volunteering.

A portrait of Christel Bertin, General Manager, standing outdoors in front of a green hedge and trees. She has short, wavy grey hair and is wearing a dark jacket over a blue and white checkered scarf with a gold pattern. Her sunglasses are perched on her head.

"We are deeply committed to supporting causes close to our values. By combining financial and hands-on support with pro bono expertise, we aim to build lasting partnerships — standing by organizations with dedication and purpose to make a real difference. This commitment also drives our efforts to reduce our environmental footprint and act responsibly in everything we do."

CHRISTEL BERTIN, GENERAL MANAGER

1. Reducing our environmental footprint



Building a more sustainable future is not just a goal — it is a responsibility we take seriously. Fully mindful that small, consistent actions can make a real difference over time, we are taking concrete steps to reduce our environmental footprint by rethinking our practices, limiting waste, preserving resources, and cutting emissions.

Reducing office waste

We are constantly rethinking our daily habits to reduce waste across all operations. From printing on recycled or certified paper and adding waste sorting stations, to replacing plastic bottles with glass, fountains or water filters on taps, and switching to bean-to-cup coffee machines — we believe that sustainability starts with everyday choices. Beyond daily waste reduction, we also extend the life of electronic devices, optimizing the use of computers and smartphones to avoid unnecessary electronic waste, and work to find the best solutions for recycling or taking back equipment.

FOCUS

SDK label: a recognition of our waste management system

Since 2011, Elvinger Hoss Prussen has held the “SuperDrecksKëscht” (SDK) label, a national Luxembourg certification recognising excellence in waste management. Led by key public bodies and aligned with ISO 14024:2018, the label certifies our commitment to waste prevention, reuse, recycling, recovery, and responsible disposal.

KEY INDICATORS

2030 goal

→ Recycle 75% of our office waste.

IN 2024

→ 25% of our office waste is recycled.
→ 100% of recycled paper or certified (FSC/ECO LABEL/GREEN).



II= COMMITMENT

A RESPONSIBLE MEMBER OF SOCIETY

Reducing our energy and water consumption

We are constantly seeking new ways to reduce our energy and resource consumption. By closely monitoring our water and energy use, and prioritizing energy efficiency in every equipment purchase and renovation decision, we reaffirm our commitment to responsible stewardship.

KEY INDICATORS

2030 goal

→ Reduce our carbon footprint and our water consumption.

IN 2024

- **617** kWh of electricity consumed.
- **4,133** m³ of water.
- **69,373** m³ of gas.

Responsible purchasing

Responsible purchasing stands at the heart of our commitment to reducing our environmental impact. In 2024, we took a significant step by developing a comprehensive responsible purchasing policy to guide us toward more sustainable choices every day. To ensure our principles are upheld, we created a dedicated role within the firm focused on ensuring that suppliers we partner with share our concern for the planet and society.

Assessing our carbon footprint

Understanding our environmental impact is the crucial step toward meaningful change. With this in mind, we are committed to completing a thorough carbon footprint assessment by 2025, capturing not only our direct emissions (scope 1 & 2) but also the broader indirect effects of our activities (scope 3). This deep insight will empower us to take thoughtful, targeted actions to further reduce our footprint.

FOCUS

Reducing our travel carbon footprint

As part of our commitment to sustainability, we are undertaking a thorough assessment of the environmental impact caused by our team members' professional travel. This important step will guide us in shaping a thoughtful and responsible mobility policy.

Simultaneously, we actively encourage the shift toward electric mobility by giving our team members the option to dedicate all or part of their annual salary increase to leasing an electric vehicle.



2. Leveraging our expertise and voice to support civil society



Driven by a deep sense of purpose and by our strong philanthropic culture, Elvinger Hoss Prussen supports communities through pro-bono assistance, donations, sponsorships, and local action, from long-term partnerships to specific solidarity actions. Social responsibility is at our core, and we are proud to help build a fairer, more inclusive society where everyone can thrive.

Standing with those who make a difference

Across our operations, we have built long-term partnerships with non-profit organisations committed to protecting the most vulnerable:

- **Friendship** brings healthcare, education, and climate resilience to remote and marginalised communities in Bangladesh, helping them live with dignity and hope.
- **Kribskrank Kanner Foundation** supports children with cancer and their families, raises awareness about paediatric oncology, and funds critical research to advance treatments.
- **Luxembourg Red Cross** helps vulnerable individuals live with dignity and independence and prevent situations of material, health, and social insecurity by mobilizing human solidarity.
- **SOS Villages d'Enfants Monde** acts internationally to ensure that children can grow up in a safe, loving family environment. Beyond these long-term partnerships, we also set aside an annual budget for one-time donations to provide swift support and deliver aid when it matters most.

FOCUS

L'ETZ GO GOLD charity run

In 2024, as every year, the Kribskrank Kanner Foundation organized the L'ETZ GO GOLD charity run, dedicated to the fight against childhood cancer. We have proudly supported this event as one of its main sponsors since its inception eight years ago. Once again, we are inspired by our committed team members who joined the corporate run to help raise funds and awareness for this vital cause.

II= COMMITMENT

A RESPONSIBLE MEMBER OF SOCIETY

Providing legal advice for those in need

At Elvinger Hoss Prussen, we believe that contributing our legal expertise in pro-bono work is a responsibility that lies at the heart of our profession. At the cornerstone of our philanthropic culture, we regularly provide pro bono legal advice and assistance to non-profits, NGOs, and foundations, and support communities in navigating the legal challenges they face with the same care and excellence we offer all our clients. For our lawyers, these engagements are more than just legal work: they are opportunities to use their skills with purpose, support causes that matter, and grow through experiences that connect professional excellence with human impact.

KEY INDICATORS

2030 goal

- Offer support to at least 5 non-profit organisations with local and international reach.
- Enable team members to offer pro bono assistance or skill-based volunteering.

IN 2024

- **4** non-profits financially supported: Friendship, Luxembourg Red Cross, Kriibskrank Kanner, SOS Village d'Enfants.
- **8** caritative events supported: Letz Go Gold charity run, Friendship program, the Red Cross annual charity concert, the Red Cross Bazar, the Luxembourg Pride, the Pride Run, SOS Villages d'Enfants Monde 50th anniversary charity concert, Daycare.
- **334** pro bono hours delivered to 6 non-profit organisations.

Fostering our team members' commitment and awareness

Commitment is at the core of our culture and mindset. We are dedicated to raising awareness of ESG issues among our team and empowering them to take meaningful action. Through our social commitment program, employees actively support our long-term philanthropy partners and are encouraged to initiate, promote, or engage in volunteer and solidarity projects they are passionate about, both locally and globally.

FOCUS

A Summer Event dedicated to ESG

Our 2024 summer event was all about collaboration and celebration. On the occasion of our 60th anniversary, our team building activities aimed to highlight global ESG challenges and our team members worked together to increase our contribution to Friendship's mangrove plantation programme, which plays a crucial role in climate adaptation for vulnerable coastal communities in Bangladesh.



Helping vulnerable people with the Luxembourg Red Cross

For more than 30 years, we have been closely partnering with The Luxembourg Red Cross. This non-profit organisation is dedicated to helping vulnerable people live with dignity and autonomy by mobilizing human solidarity in Luxembourg and abroad. Its mission focuses on providing support to those in need through humanitarian aid, health services, social action, and prevention. Rooted in the fundamental principles of the International Red Cross and Red Crescent Movement — humanity, impartiality, neutrality, independence, voluntary service, unity, and universality — the organisation acts with respect, impartiality, and independence, ensuring aid is provided without discrimination. It also emphasizes prevention and preparedness to reduce vulnerabilities and improve resilience in communities.

An ongoing and wholehearted support

As a global partner of the Luxembourg Red Cross, we unite fundraising, pro bono assistance, and hands-on volunteering to stand by those who need it most. Our commitment goes far beyond financial support — we lend our time and energy to support their projects and events. Our entire team comes together in various occasions with purpose and commitment to improve the lives of vulnerable people.



Protecting children with SOS Villages d'Enfants Monde

Our partnership with SOS Villages d'Enfants Monde enables us to support the non-governmental organisation in its efforts to ensure that children and young people separated from their parents can grow up in an environment where they are loved, cared for, supported and protected. With the support of dedicated professionals, each child receives personalized care that respects their rights and needs, promoting their development and social inclusion. Operating in 136 countries, the organization also works to prevent family separation and strengthen vulnerable families. Since the beginning of our partnership, we have advised and supported the NGO with pro bono assistance in various legal matters.

Renewing our support to celebrate 50 years of dedication and impact

For 50 years, SOS Villages d'Enfants Monde has been committed to supporting vulnerable children across the globe, reaching over 785,000 beneficiaries in just 15 years. Elvinger Hoss Prussen was proud to provide financial support for the special anniversary evening at the Philharmonie, which brought together dignitaries, supporters, and friends to celebrate five decades of solidarity and hope. The event highlighted the lasting impact of the non-profit's work and reinforced the shared commitment to creating brighter futures for children and communities worldwide.



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We would particularly like to express our gratitude to the internal teams involved, the business contributors and the partners who helped produce this report.

We also wish to thank all the team members whose photos in this report illustrate our genuine commitment to ESG.