



ESG REPORT 2025

ESG REPORT 2025



OUR COMMITMENTS

ELVINGER HOSS

LUXEMBOURG
LAW



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“ A law firm creates lasting value when expertise is guided by judgement, ambition by integrity, and progress by care.”

Carrying our values forward

Sixty years after its creation, Elvinger Hoss Prussen continues to build on the values that have guided the firm since its earliest days. This continuity is a living one. It means carrying forward a way of practicing law with renewed intention, through the way we serve our clients, support our team members, contribute to our profession and engage with the wider society around us.

That sense of responsibility takes on particular weight in the time we are entering. Regulation is intensifying. Geopolitical uncertainty is reshaping risks and decisions. Technology and artificial intelligence are transforming our clients' worlds and our profession alike. We see this moment as demanding and deeply energizing, because it calls on us to broaden our perspective, sharpen our thinking and make our expertise more useful than ever.

As these forces converge, the role we have always sought to play becomes even more essential: bringing direction to a world of growing complexity. But the excellence that guides us is not only a matter of technical precision. It runs through the way we advise and respond to our clients' needs, the trust we build with them, and the environment we create for our team members, where high standards are sustained by confidence, attention and collective strength.

At its heart lies a simple conviction: a law firm creates lasting value when expertise is guided by judgement, ambition by integrity, and progress by care.

Over the past three years, our ESG approach has given this conviction a more deliberate form. It has helped us move from a series of long-standing commitments to a more strategic understanding of our impact: where our choices can matter most, where they can create leverage, and how they can take a more structured place in the decisions that shape our future.

This perspective also allows us to recognize the full meaning of one of the firm's long-standing contributions: our involvement in the Luxembourg Bar. For the first time, this report gives fuller voice to a commitment that supports the independence of the profession, strengthens the legal ecosystem around us and contributes to the trust on which Luxembourg's institutions and financial centre rely.

In a period of profound change, this is where we choose to stand: bringing stability without standing still, embracing transformation without losing our foundations, and building the future of our firm with the same values that shaped its past. This is how we intend to move forward: with excellence as our discipline, responsibility as our compass, innovation as a lever, and human relationships as the ground on which our work continues to stand.

MANOU HOSS
MANAGING PARTNER
ELVINGER HOSS PRUSSEN



About Us

Committed to Excellence and Innovation in Legal Practice

Elvinger Hoss Prussen stands as a top-tier law firm, trusted to support clients through their most strategic legal matters. Independent in both structure and spirit, the firm was founded in 1964 by lawyers driven by excellence, creativity and a deep sense of responsibility. Remaining true to these core values and continuing to build on what sets it apart, Elvinger Hoss Prussen has developed a distinct identity, offering comprehensive multidisciplinary legal services to businesses, institutions and entrepreneurs.

Headquartered in Luxembourg, with offices in Hong Kong and Paris, a partner firm in New York, and longstanding cross-border relationships with the world's leading international law firms, Elvinger Hoss Prussen continues to play a distinctive role in supporting Luxembourg's position as a leading global financial centre.

115 2026

+60 years of experience

510 team members

33 nationalities

55 partners

3 continents with 3 offices
and 1 partner firm

Our Values

Our values guide the way we work, collaborate and make decisions, shaping the standards we uphold and the way we engage with our clients and each other.

RESPONSIBILITY

Sharing a sense of ownership

We are one team, where everyone contributes to upholding our culture and reputation, each individual's commitment being essential to our shared success.

RESPECT

Embodying integrity

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

INNOVATION

Creating new opportunities

We proactively seek the most relevant solutions and services to address the complex and evolving issues our clients face.

EXCELLENCE

Setting the highest standards

We strive to deliver hands-on legal advice to the highest standards of excellence, ethics and compliance, working alongside our clients at every stage.

Our Core Expertise

Our practice is built around a set of core areas of expertise, while our lawyers are also active across a wide range of complementary fields, enabling us to deliver agile and comprehensive legal solutions.

Asset Management and Investment Funds

We advise on a broad spectrum of investment products tailored to a diverse and discerning client base. We are proud to be Luxembourg's leading law firm by net assets for investment funds, acting as trusted legal advisers to a wide range of market participants.

Corporate, Banking and Finance

At the heart of our firm are dedicated corporate, finance and regulatory teams, which enable our lawyers to address a wide range of sector-specific matters, ensure continuity of service as needs evolve, and build lasting client relationships based on trust and excellence.

Dispute Resolution and Commercial Law

Our litigation practice covers corporate, commercial, civil and administrative disputes. We represent companies, financial institutions, businesses and individuals, both from Luxembourg and from across multiple jurisdictions, with the same commitment and care throughout on all aspects of Luxembourg Law.

Tax

We advise 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, helping them navigate complex tax matters with precision and insight.





Legal Value in a Changing World

Rethinking the role of legal expertise

Finding direction in complexity

Regulation is becoming denser, more technical and more closely tied to strategic decision-making. ESG requirements, financial regulation, governance expectations and reporting frameworks are reshaping the way clients assess risk and build resilience. In this environment, legal advisory must make complexity legible, help clients anticipate what is taking shape and support decisions that can be trusted. As regulatory uncertainty continues to move across sectors, our role is to bring clarity, perspective and practical direction to clients facing increasingly demanding obligations.

Connecting expertise around client needs

Clients increasingly need advice that looks beyond isolated legal questions.

Their challenges cut across multiple areas of law, sectors and business realities. Legal excellence therefore depends on specialized expertise, but also on the ability to connect it. The value of advisory work lies in understanding the client's situation in its full dimension and bringing the right perspectives together around a shared objective. This integrated approach reflects the way we seek to serve clients: with close attention to their needs and a commitment to delivering guidance that is precise, complete and grounded in their reality.

Strengthening expertise through technology

Artificial intelligence, cloud solutions, data, automation and legal technology are transforming the way knowledge is structured, shared and delivered. These tools open new possibilities for efficiency,



quality and service innovation, while also raising essential questions around confidentiality, security, ethics and responsibility. We approach innovation with ambition, but also with discipline. Used well, new tools can reduce repetitive tasks, sharpen analysis and allow lawyers to devote more time to what carries the greatest value: judgement, dialogue, precision and client understanding.

Making excellence sustainable

The future of legal advisory also depends on the people who make it possible. A demanding profession requires commitment, resilience and high standards, but lasting excellence cannot rely on intensity alone. Sustainable performance is built where ambition and care support one another, allowing teams to develop with confidence, balance and purpose. New generations also bring

evolving expectations around purpose, balance, flexibility and ways of working. This calls for a culture able to listen and adapt while maintaining the rigour of the profession.

Contributing to the wider ecosystem

A law firm creates value not only through the matters it handles, but also through the ecosystem it helps sustain. This broader role is reflected in the independence of the profession, the strength of the Bar, the access to legal expertise, the civil society engagement and the environmental responsibility. Each of these dimensions reminds us that legal expertise has a wider reach: it can support institutions, strengthen communities, protect trust and contribute to the common good.



Our ESG Approach

Embracing Our Responsibility

Our commitment to sustainability, and to strong social and governance practices, remains a defining part of who we are. Over time, we have worked to give this commitment greater structure, consistency and transparency, including in the way we assess, implement and report on it. This ongoing effort reflects a broader ambition: to embed ESG considerations in a way that is both rigorous and meaningful, shaping the way we operate and engage across all our activities and relationships.

ESG AS A SHARED COMMITMENT

Our stakeholders — clients, team members, partners, communities and the environment — are not simply part of the conversation; they help give direction, depth and substance to our approach. By listening to their perspectives and remaining attentive to their expectations, we seek to build an ESG strategy that is both ambitious and grounded, guided by collective insight and strengthened by shared responsibility.

→ 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 service and reliable guidance.

→ 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 talents are shaped and inspired.

→ CIVIL SOCIETY AND NON-PROFIT ORGANISATIONS

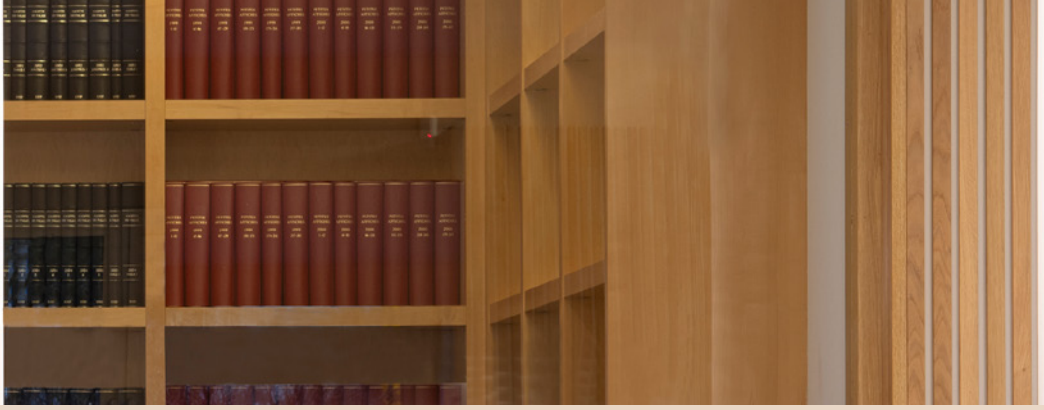
Pillars of community strength, whom we proudly support through pro bono assistance or donations.

→ 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.



“ This report is part of that ongoing journey. It sets out the principles that guide our ESG strategy, highlights the progress achieved, and reaffirms the direction we have chosen for the years ahead, including our 2030 ambitions. At its core lies a conviction that remains unchanged: lasting progress depends on shared commitment, and on the active involvement of our team members and stakeholders alike.”

SOPHIE LAGUESSE,
PARTNER

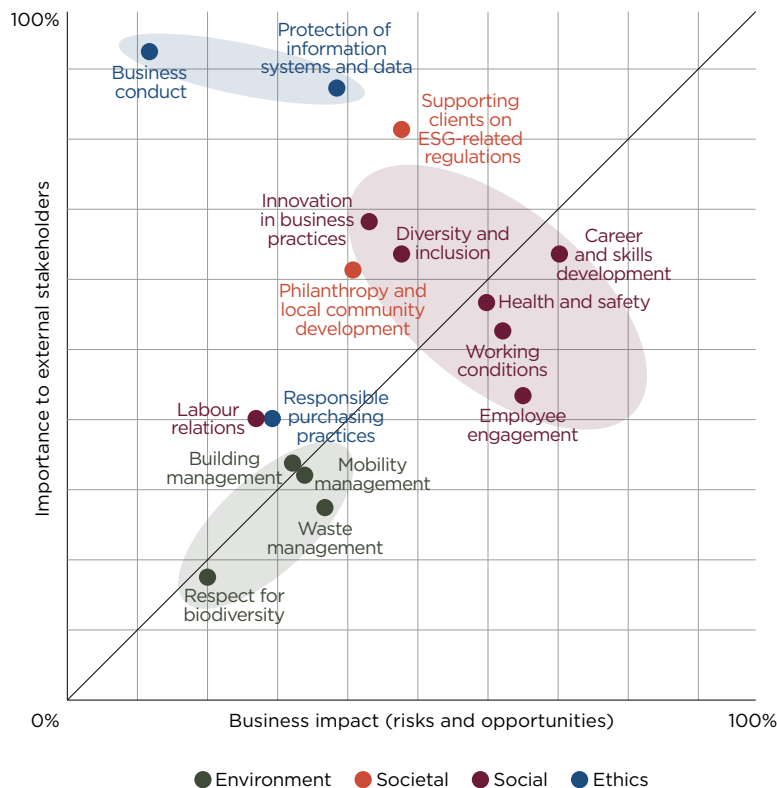


Our Materiality Analysis

Since 2023, our materiality analysis has brought greater clarity to the ESG priorities most closely connected to our activities and to the expectations of those around us, helping us identify the issues that matter most and continue to shape the way we think, act and move forward.

At the heart of these priorities lies the human dimension of our firm: a constant reminder that our responsibility goes

beyond performance, calling on us to foster professional growth, cultivate a diverse and inclusive culture, and sustain an environment where people feel supported and engaged over time. Just as clearly, innovation emerges as a key driver of resilience, not simply to keep pace with change, but to ensure that our expertise continues to evolve and remain closely aligned with the evolving needs of our clients and our profession.



Our ESG Governance

Since 2018, our ESG approach has been guided by a dedicated committee composed of our Managing Partner, seven partners, our General Manager and our HR, Diversity & Inclusion Officer. This committee helps shape the firm's ESG strategy, steer key decisions, select partner NGOs, allocate donation budgets

and support the development of our pro bono commitments. By bringing together leadership, operational perspective and long-term vision, we ensure that ESG remains anchored in concrete decisions, carried forward with consistency and shared across our firm.

“Since 2024, our cross-disciplinary ESG task force has brought together expertise from across the firm, fostering knowledge-sharing, strengthening synergies between practices and supporting an integrated understanding of ESG issues. This initiative reflects the ambition set out in the firm's 2030 roadmap to make ESG a recognised pillar of excellence within our practice. It ensures that our approach continues to evolve through collaboration, legal precision and a forward-looking understanding of the challenges facing our clients and society.”

KATIA PANICHI,
PARTNER





Our ESG Roadmap for 2030

Drawing on our materiality analysis, we have structured our ESG strategy around three core pillars that reflect how we seek to act with responsibility: as a partner, as an employer, and as a member of society. For each of them, we have defined clear, collective commitments and set a course for meaningful progress by 2030.

A RESPONSIBLE PARTNER

Guaranteeing ethics in conducting business with our clients

- Train all our lawyers and managers 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 employees' 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 global inclusion.
- 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.

Our Contribution to the UN Sustainable Development Goals

		Direct impact	Indirect impact	1 NO POVERTY Target 1.2, et 1.5	3 GOOD HEALTH AND WELL-BEING Target 3.4	4 QUALITY EDUCATION Target 4.1 et 4.4	5 GENDER EQUALITY Target 5.1 et 5.5
A RESPONSIBLE PARTNER	Guaranteeing ethics in conducting business with our clients						
	Supporting our clients in ESG matters						
	Innovating to strengthen our expertise						
	Safeguarding our clients' and employees' data						
A RESPONSIBLE PARTNER	Promoting career development and offering diverse career paths						
	Nurturing a supportive and friendly working environment						
	Fostering an empowered, diverse and inclusive workplace						
A RESPONSIBLE MEMBER OF SOCIETY	Reducing our environmental footprint						
	Leveraging our expertise to support civil society						

The 17 Sustainable Development Goals (SDGs) adopted by the United Nations in 2015 offer a common framework for action and responsibility. We have chosen to align our approach with 9 of these goals, which help guide our commitments and the way we conduct our activities.

 Target 8.3 et 8.8	 Target 9.1	 Target 10.2, 10.3 et 10.4	 Target 11.b	 Target 12.5	 Target 13.1	 Target 16.5 et 16.10	 Target 17.17
							
							
							
							
							
							
							
							
							



Our ESG Labels and Evaluations

Our ESG labels and evaluations offer an external perspective on commitments we have chosen to make visible, measurable and accountable. They help reflect the consistency of our approach, give structure to our progress, and reinforce the transparency we seek to maintain with our stakeholders, supporting engagement across the firm and alignment with their expectations.



**ESR LABEL -
INDR**

Awarded by Luxembourg's National Institute for Sustainable Development and Corporate Social Responsibility (INDR) since 2021, the ESR label recognises companies that integrate ESG principles into both their strategy and daily operations. Granted for a three-year period, it is a recognised benchmark in Luxembourg and reflects a structured and lasting commitment to responsible business practices.



**BRONZE MEDAL -
ECOVADIS**

EcoVadis is a widely recognised provider of business sustainability assessments. Its badges are awarded to companies that have completed the assessment process and demonstrated sufficiently robust management systems under the EcoVadis methodology. While not a certification, the badge reflects relative performance within the EcoVadis network and supports continuous improvement.



**SUPERDRECKSKËSCHT®
LABEL**

Since 2011, our firm has held the SDK label in Luxembourg, a national initiative led by the Ministry of the Environment, Climate and Biodiversity, the Chambre des Métiers and the Chamber of Commerce as part of the country's resource management strategy. Certified in accordance with ISO 14024:2018, this label recognises a structured approach to waste prevention, reuse, recycling and recovery.



Key Highlights 2025

FINANCIAL CENTRE

More than 30 professional organisations in which our firm actively contributes.

ESG PRACTICE

1 ESG task force made up of three partners, several counsel and around ten lawyers.

CAREER DEVELOPMENT

19 lawyers promoted to **senior positions**.

1 senior associate promoted to **counsel position**.

1 counsel promoted to **partner position**.

CAREER PATHS

1,530 hours of in-house training delivered to our team members.

DIVERSITY & INCLUSION

2 major internal events designed to open dialogue on **women's health and gender-based violence**.

6 diversity and inclusion awareness initiatives: Women's Day, Diversity Day, Luxembourg Pride, Pink October, Orange Week and the International Day of Persons with Disabilities.

PHILANTHROPIC CULTURE

4 non-profit organisations supported: Friendship, Luxembourg Red Cross, Kriibskrank Kanner and SOS Villages d'Enfants Monde.

6 caritative events supported: Luxembourg Red Cross Annual Charity Concert, Mileway Cycling Challenge, the Pride Run, the Luxembourg Pride, Letz Go Gold charity run, Luxembourg Red Cross Bazar, the Pride Run.

380 pro bono hours delivered to **6 non-profit organisations**.

A RESPONSIBLE PARTNER

As trusted business partners, we see it as both our role and our responsibility to help our clients navigate a fast-changing world. We stand beside them on their most important legal matters, bringing perspective, insight and sound judgement to increasingly complex and evolving issues. Our commitment to delivering high-quality, forward-looking legal advice remains inseparable from the standards that have long defined our practice: excellence, ethics and compliance.

OUR COMMITMENTS

Guaranteeing ethics in conducting business with our clients

2030

- ↳ Train all our lawyers and managers 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.





**Guaranteeing ethics
in conducting business
with our clients**

1

Ethics and integrity shape the way we practice law, make decisions and build relationships. They are present in the standards we uphold, in the trust placed in us by our clients and partners, and in the responsibility each of us carries in our daily work. Across the firm, ethics and compliance are lived as a shared discipline, upheld collectively and reflected in the way we act at every level.

A culture of trust and excellence

Our culture is built on a demanding idea of the legal profession. It calls for precision and independence, with the same standards applied to our conduct as to the solutions we design for our clients. Over time, this commitment to legal excellence and ethical conduct has remained a constant thread, deeply embedded in the way we operate.

Our team members are guided by a strong sense of service. Responsiveness, accuracy and purpose are part of how we support clients and protect their interests. Behind every matter lies a relationship of trust, and that trust depends on the quality of our judgement, the consistency of our standards and the integrity with which we act.

Embedding integrity into daily practice

Ethics is protected through clear safeguards designed to protect trust and uphold integrity, including rigorous conflict-of-interest checks and a strict whistleblower protection policy. These mechanisms are closely tied to the way we equip our team members to act with vigilance and accountability, reinforcing the idea that collective integrity is built on individual responsibility. We continue to strengthen our approach through structured training and clear objectives. All lawyers receive regular training in key areas of ethical business conduct, such as deontology and data confidentiality, reinforcing a shared understanding of the standards that shape our profession.

KEY INDICATORS

2030 goals

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

In 2025

- 98% of our lawyers have been trained in ethical business conduct, including deontology.
- 80% 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.



Supporting our clients
in ESG matters

2

ESG matters speak to the responsibility we carry as legal advisers. Where expectations shift and regulation grows complex, our role is to make the path clearer. We help clients approach ESG with the rigour and discernment it requires, so that responsibility becomes part of how decisions are made, value is built and trust is sustained over time.

A trusted partner in navigating ESG issues

We approach ESG matters with a clear focus: anticipating regulatory shifts with foresight, empowering our clients to meet these demands confidently, and shaping services that reflect today's ESG challenges.

We guide clients through this changing environment with up-to-date insight and comprehensive support across ESG legal frameworks, including SFDR, the Taxonomy Regulation, CSRD, CSDD or the Gender Balance Directive.

As ESG regulation continues to evolve, even efforts to simplify the rules can create new uncertainty. Clients need to understand the direction of change, assess its impact and decide how to move forward. Our approach combines anticipation, pragmatism, proximity and transversal expertise. We bring greater clarity to complex requirements while staying close to each client's operational reality, shaping advice that helps ESG issues be addressed with responsibility, precision and long-term perspective.

Building a shared view of ESG challenges

Since 2024, the firm has developed a cross-disciplinary ESG task force, bringing together lawyers from different expertise to share knowledge, connect perspectives and build a forward-looking view of ESG issues.

BUSINESS CASE

Advising listed companies on gender balance requirements

Gender balance has become an important issue for listed companies, where representation within corporate bodies is increasingly viewed through the lens of sustainable governance and responsibility. Over recent months, the firm has advised several Luxembourg-listed companies on the impact of the EU Gender Balance Directive and its transposition into Luxembourg law, which addresses the representation of the underrepresented sex within corporate decision-making bodies.

Our work has focused on helping clients determine whether they fall within the scope of the new rules, understand applicable exemptions and identify how these requirements should be implemented in practice. This includes assessing their impact on existing boards and clarifying the legal consequences for the companies concerned.

This work reflects the broader nature of ESG advice. Beyond reporting obligations, ESG increasingly touches the way companies are governed and how responsibility is reflected at the highest levels of the organisation.

This internal coordination strengthens the support we provide to clients. It allows us to combine regulatory analysis with sector-specific insight, whether the matter concerns SFDR disclosures, CSRD reporting, taxonomy requirements, greenwashing risks, environmental obligations or board-level governance questions.

The Practice Area also supports knowledge-sharing within and beyond our firm, through cross-practice exchanges, publications and internal sessions on major regulatory developments. Its purpose is practical and ambitious at once: ensuring that ESG advice reflects the interconnected nature of the issues clients face.

Keeping pace with a changing ESG landscape

Relevant ESG advice cannot be built from a distance. It requires a close reading of regulatory change, a strong understanding of market practice and an active presence in the places where future developments are being discussed. The firm actively engages in representative bodies and working groups connected to the sectors it serves, including the Luxembourg Bankers' Association (ABBL), 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, and also maintains strong relationships with the Commission de Surveillance du Secteur Financier (CSSF). In addition, several members of our firm are active participants in the management and work of the Association Luxembourgeoise de Droit de l'Environnement (A.L.D.E.).

This broad involvement gives our advice its depth. It allows us to see how regulation is taking shape, how market concerns are evolving and where legal guidance can help clients move forward with greater confidence.

“ESG matters naturally speak to the values of the firm, because they connect ethics, responsibility and long-term perspective. They also require advice to begin close to the ground, with a clear understanding of each client's business reality. From that understanding, we can turn complex legal frameworks into clear guidance. Our role is to help our clients navigate their responsibilities and make choices that can stand over time.”

KATRIEN VERANNEMAN,
PARTNER

KEY INDICATORS

2030 goals

→ Create a team of experts dedicated to ESG services.

In 2025

→ 1 ESG task force made up of three partners, several counsel and around ten lawyers.



KATRIEN VERANNEMAN,
PARTNER



**Innovating to
strengthen our
expertise**

3

Innovation only has meaning when it serves the quality of our work and the trust placed in it. We approach it with the same standards and responsibility that guide our practice, drawing on experience, data and a close understanding of evolving needs. It is never pursued as an end in itself. Our focus is on meaningful improvements that support our team members, elevate the quality of our services and allow us to bring greater precision, relevance and long-term value to our clients.

Empowering teams, enhancing client service

Our approach to digital innovation is guided by a clear ambition: not simply to use artificial intelligence as a drafting aid or prompt engineering tool, but to transform legal processes in ways that create lasting value for our team members and our clients. By rethinking how work is organised and supported through AI and other technologies, we create more room for legal analysis, strategic advice and meaningful dialogue, with greater ease, precision and consistency.

Legal Technology helps us redesign workflows, develop innovative services and co-design solutions with clients for value co-creation, allowing us to respond more closely to client needs. Legal advice remains central, supported by technologies and working methods that improve efficiency, strengthen collaboration and make our interventions more relevant at each stage of the matter.

We are strengthening a 360° client intelligence approach through ongoing projects that connect existing datasets drawn from our institutional knowledge, in full compliance with our information barriers that safeguard client confidentiality and enable deeper insights.

The tools we adopt support legal work and collaboration across the firm, combining knowledge, automation, artificial intelligence and other technologies where they bring genuine value. Our focus is on legal process transformation: using technology not as an end in itself, but as a means to give legal expertise more time, structure, depth and impact.

A disciplined approach to legal process transformation

Technology strengthens expertise when it is adopted with discernment and embedded thoughtfully into the way legal work is delivered. This conviction guides our strategy, built on clear orientations, structured governance and a pragmatic approach to transformation. We monitor developments closely and select tools with care, focusing on solutions that can be integrated meaningfully into legal processes while meeting the standards of our profession. Beginning 2025, the firm took an important step with the move to a highly secure cloud environment, supported by reinforced encryption mechanisms. This transition strengthens the protection of our data and that of our clients, while creating the conditions to deploy advanced tools securely. The same discipline guides the continuous development of our IT infrastructure and legal technology environment. Robustness, agility and data security are essential requirements, not technical considerations alone. This foundation enables broader legal process transformation without compromising confidentiality, control or trust.

In 2025, a technological approach built around five key areas

- **Drafting.** Tools that combine our institutional knowledge with automation and cutting edge artificial intelligence, helping teams work more efficiently while preserving precision, consistency and professional judgement.
- **Proofreading & reviewing.** Solutions designed to assist the review of legal



CHRISTEL BERTIN,
GENERAL MANAGER

texts, improve quality control and facilitate the efficient management of large volumes of documents.

- **Sharing & collaboration.** Secure environments and working methods that make it easier to exchange knowledge, coordinate work across teams and interact more fluidly with clients.
- **Legal research.** Technology that facilitates access to legal sources and internal know-how, enabling faster and more structured research in support of legal analysis.
- **Business services transformation.** Technology and process solutions that support the transformation of business services functions, improving coordination, efficiency and service delivery across the firm.

Building transformation through collective intelligence

Transformation takes shape through structure, dialogue and close attention to the realities of legal practice. Each initiative follows a clear process, from strategic planning and budgeting to project execution and handover to operations. Emerging needs are gathered and prioritised by the Management Committee, then transformed into projects carried by cross-disciplinary teams combining lawyers, Innovation and IT specialists, and other business services. This approach allows us to rethink workflows, improve collaboration and deliver more sustainable value for clients and teams alike.

“The question is no longer simply which tools to explore, but how to choose, govern, and adopt them across our firm. This requires a transversal approach, close to legal teams and grounded in needs. Technology opens up real possibilities, but change must be supported. Our role is to turn uncertainty into confidence, so that new ways of working become useful, secure, and fully integrated into practice, strengthening the way we respond to clients’ evolving needs.”

CHRISTEL BERTIN,
GENERAL MANAGER

FOCUS

Strengthening our operational backbone

On 1 January 2026, the firm rolled out its new ERP, following extensive preparatory work carried out in 2025. Replacing this core platform meant renewing one of the firm's operational backbones, with a tool designed to support automation, process digitalization and a more structured use of client-related data. The project marks an important technological step, improving the way information is organized, connected and used across the firm. By strengthening this foundation, the new platform helps create a more fluid and reliable working environment, where operational efficiency and deeper client understanding reinforce the quality of service delivered every day.

KEY INDICATORS

2030 goals

- Seamlessly integrate AI and legal technology into our processes, founded on our institutional knowledge, freeing lawyers to focus on judgment, strategy, and client relationships.

In 2025

- 12 major initiatives spanning legal technology, business operations and IT infrastructure were successfully completed, each delivering measurable impact and strategic value.
- 8 other key projects made considerable progress, positioning us to deliver even more value and innovation in the near future.



**Safeguarding our
clients and team
members' data**

4

Information lies at the heart of our work, as a strategic asset and as something entrusted to us. Its protection carries legal and operational importance, but also a deeper dimension: the responsibility we hold towards our clients and team members. As technologies continue to evolve, including artificial intelligence, we remain committed to ensuring that confidentiality, data protection and security are firmly embedded in the way we work.

Confidentiality at the core of our practice

Confidentiality is a defining foundation of our profession and of the relationships we build with our clients. It shapes the way we work and the standards we uphold every day. Bound by Luxembourg law and the professional rules of the Luxembourg Bar, we ensure that information is handled and protected with the utmost vigilance. We share such information only where the law permits, our professional obligations require, or our clients instruct us to do so, as further detailed in our Privacy Policy.

A structured approach to data protection

Protecting personal data requires more than compliance alone; it calls for a clear framework, shared discipline and sustained attention over time. We have implemented a comprehensive personal data protection framework designed to ensure compliance with the EU General Data Protection Regulation (GDPR). Overseen by our Data Compliance Officer and supported by GDPR experts, this framework is reinforced by a monthly Data task force bringing together the General Manager and internal data specialists. Through regular reporting to our governance bodies, data protection projects are reviewed, approved and monitored with consistency and care.

Security and resilience by design

Our approach to security extends across the full lifecycle of our systems and tools. The procurement of IT services — including cloud technologies and AI models — is governed by an internal policy aligned with the professional rules applicable to law firms in Luxembourg. Before any deployment, each tool is subject to a thorough review covering confidentiality, security, encryption, access management, data processing and outsourcing terms.

Transparency is also an essential part of this approach, with the categories and locations of our IT providers made available on our website.

Guided by our Chief Information Security Officer, we continue to strengthen our security measures through GDPR-compliant agreements, data loss prevention tools, incident response capabilities and robust backup systems designed to protect the integrity, continuity and recovery of our data, even in the face of evolving cyber threats.

KEY INDICATORS

2030 goal

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



PIT RECKINGER,
PARTNER AND FORMER
BÂTONNIER OF THE
LUXEMBOURG BAR (2022-2024)

FRANÇOIS BIRDEN,
ASSOCIATE AND SECRETARY
OF THE YOUNG BAR
CONFERENCE



FOCUS

Contributing to the life of the Luxembourg Bar

For Elvinger Hoss Prussen, involvement in the Luxembourg Bar and the Young Bar is rooted in responsibility. It is a way of serving the profession from within, keeping its values alive and ensuring its future remains shaped by lawyers, according to the principle of independence of the legal profession, thereby contributing to the development of the rule of law and to the safeguarding of a fair justice system.

This engagement is rooted in the firm's history. The firm has had three Bar Bâtonniers: André Elvinger in 1986-1987, Jean Hoss in 1991-1992, and Pit Reckinger in 2022-2024. In 2025, that involvement continues through the role of the Bâtonnier sortant Pit Reckinger until September 2026.

A long-standing responsibility to the profession

For the firm, contributing to the Bar reflects a deeper belief that a law firm has a responsibility towards the profession that makes its work possible. Our lawyers help shape the profession's voice on issues that touch its independence, values and future. Through this engagement, they also take part in work whose impact reaches beyond the profession itself, contributing to Luxembourg's judicial and democratic society and to the balance between ethics and competitiveness on which its legal and financial centre relies. What is at stake is the ability of lawyers to speak independently, uphold their values and remain worthy of the confidence placed in them.

IN BRIEF

The Luxembourg Bar

The Luxembourg Bar constitutes an independent and self-regulated legal profession. Governed by the Council of the Order and headed by the Bâtonnier, it safeguards the rules and principles of the profession, gives voice to lawyers and helps uphold the guarantees on which clients rely. Elected from within the Order, the Bâtonnier carries this representation outward, acting on behalf of the Bar in its relations with public authorities, institutions and the wider legal ecosystem. The role also contributes to the internal balance of the profession, upholding discipline, prevent or resolve disputes and promote the activities of the Bar.

The Luxembourg Young Bar (Jeune Barreau)

The Young Bar represents lawyers in the early years of their career and supports their development through training, events and exchanges, offering many of them one of their first experiences of the profession beyond their own firm, through shared standards, collective work and a wider sense of belonging. Several members of the firm have previously chaired the Young Bar, including André Elvinger, Jean Hoss, Marc Elvinger and Thierry Kauffman.

IN PRACTICE

How our engagement takes shape

Elvinger Hoss Prussen contributes to the bodies where the Bar defines its standards and prepares for future challenges. Members of the firm sit on the Council of the Order and take part in commissions covering areas such as artificial intelligence, European law, tax, anti-money laundering or professional secrecy. This work includes contributions to opinions, guidance and recommendations, including the Bar's Artificial Intelligence guide, developed with the active involvement of the Artificial Intelligence commission currently chaired by Manou Hoss.

The firm also encourages young lawyers to play an active role in the Young Bar, supports its events and makes room for the time this voluntary commitment requires.

“What matters at Elvinger Hoss Prussen is the encouragement given to younger lawyers who choose to take part. The firm makes room for this, supporting those who give their time to the profession and help pass on its spirit. This commitment requires energy, but it gives back as much as one puts into it. It creates lasting ties across the profession and helps younger lawyers understand that they belong to something larger than their own practice.”

FRANÇOIS BIRDEN,
ASSOCIATE AND SECRETARY OF THE
YOUNG BAR CONFERENCE

Keeping trust alive in client work

In a large business law firm, many lawyers work far from the courtroom and from the visible rituals of the profession. Yet the same principles guide every practice. Independence, professional secrecy, conflicts of interest, dignity, courtesy and delicacy shape the way advice is given, relationships are built and trust is preserved.

For clients, this engagement is deeply practical. The principles upheld by the Bar live in every matter, every conflict check, every confidential exchange and every piece of advice that requires independence of judgement. The Bar is therefore not outside client service. It is one of the foundations on which trust is built.

Where the profession prepares its future

Artificial intelligence, increasing specialisation, regulatory complexity and new client expectations are transforming the way lawyers practice. Other questions reach into the profession's deeper balance, from mental health and remuneration to work-life balance and the ability to attract and retain younger generations.

These shifts affect both the quality of legal work and the integrity of the profession itself. Firms will adapt, methods will evolve and expectations will continue to move. Contributing to the Bar is a way of remaining close to these changes while protecting what makes the profession singular.



“Being involved in the Bar reminds every lawyer at Elvinger Hoss Prussen that, whatever their practice area, they belong to an independent profession governed by essential principles. These principles (including loyalty, dignity and fellowship) cannot be separated from our daily work; they are part of what we owe to our clients, to the profession and to ourselves. The firm’s engagement reflects both a responsibility and a willingness to contribute more than its share to the collective life of the Bar.”

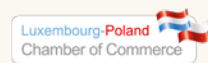
PIT RECKINGER,
PARTNER AND FORMER BÂTONNIER
OF THE LUXEMBOURG BAR (2022-2024)

Focus

Contributing to the wider financial ecosystem

Elvinger Hoss Prussen is actively involved in professional associations and working groups addressing regulatory and financial developments in Luxembourg. Through the engagement of its partners and counsel, it contributes to the discussions shaping the financial centre and remains closely connected to emerging market and regulatory trends. This involvement deepens our understanding of the issues facing clients, helps us anticipate changing needs and brings a more informed, forward-looking perspective to our advice.





A RESPONSIBLE EMPLOYER

As an employer, our role is reflected in the culture we continue to shape; one where diversity is valued, inclusion is actively lived, and everyone is heard and supported. At the heart of this dynamic are our team members, whose development and well-being guide the way we evolve and move forward. Their collective energy and commitment continue to shape an environment where shared values translate into meaningful and lasting opportunities for all.

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 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 global inclusion.
- ↳ Communicate about career opportunities within the firm for individuals with disabilities.





**Promoting career
development**

1

People flourish when they feel valued, supported and able to grow, both together and along their own path. This conviction shapes our approach to career development and, more broadly, how we grow as a firm, with collective experience and individual progression going hand in hand. Over time, we have sought to structure this approach while preserving the flexibility each team member needs to grow.

Unlocking potential at every stage

Our Career Development Programme is designed to accompany each person as their role and ambitions evolve. It gives structure to progression without imposing a single path, allowing team members to grow with confidence, autonomy and purpose.

In-house training is built around legal expertise, soft skills and personal development. From core skills for junior positions to leadership, business development and external coaching for more experienced professionals, our training offer follows the rhythm of each career stage.

In 2025, the launch of a digital learning platform made this approach more accessible and flexible. It gives team members greater visibility over available training, supports more autonomous learning and helps us refine content in line with real use.

Annual performance and career reviews also create space to look back, discuss aspirations and define next steps. For lawyers, informal mid-year discussions with mentoring partners add a regular moment of guidance, openness and trust.

Our programmes are shaped through this ongoing dialogue, drawing on team member feedback, partner insights and Management Committee validation. The aim is to keep learning alive, close to individual paths and connected to the future of our firm.

KEY INDICATORS

2030 goals

- 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.

In 2025

- 1,530 hours of in-house training (vs. 1,300 in 2023).
- 25 hours on average completed by each team member.

Working together, learning from each other

Our multidisciplinary partnership is built on a strong conviction: knowledge grows when it is shared. Collaboration is part of our daily practice, and every lawyer, whatever their level of seniority, benefits from the collective intelligence of the firm. Our Knowledge Team supports this dynamic. Composed of experienced lawyers who dedicate their expertise to capture, structure and share knowledge across the firm, and design programmes that support the continued development of our team members over time.

Mentoring also gives this culture its most direct form. From the outset, young lawyers work closely with partners and counsel, gaining practical experience while developing both specialised expertise and a broader understanding of the matters we handle. This transmission accompanies each stage of a career, combining structure, proximity and personal guidance.

Shared learning also lives in the rhythm of team life. Regular meetings and moments of exchange allow lawyers to discuss developments, share perspectives and refine expertise together.

Building evolving career paths

We encourage mobility within the firm and internationally, supporting team members who wish to explore new roles when their aspirations and skills align. Our international presence and partnerships

create opportunities for secondments, with 15 to 20 participants each year. These experiences open perspectives, strengthen cross-functional skills and deepen understanding of client needs.

We also continue to develop new career paths within the firm. The creation of the paralegal role reflects this ambition, recognising the evolving responsibilities of legal assistants and offering new possibilities for progression.

Empowering the next generation

Welcoming the next generation is part of how we share knowledge and sustain our culture. We engage with students from diverse backgrounds, nationalities and universities, giving them the opportunity to experience our work from within and to join a collaborative, demanding environment.



Internships are designed to offer meaningful exposure to real legal work, alongside dedicated moments of exchange with partners. For those who continue their journey with us, this experience extends into their early years as lawyers through a structured onboarding and development path, regular feedback and close mentoring.

This support helps young lawyers gain confidence, refine their skills and gradually find their place within the firm.

||= FOCUS

Building bridges across generations

In 2025, the firm offered dedicated training to managers, partners and counsel to support a better understanding of generational dynamics in the workplace. With several generations working side by side, expectations, communication styles and ways of engaging with work may differ. The aim was to bring more perspective on how to understand and support the newest generation entering the profession, and respond more effectively to their needs. By helping different generations communicate more effectively, this initiative supports a culture where transmission remains alive and each person can find their place within a shared professional environment.





**Nurturing a supportive
and friendly working
environment**

2

Excellence in client service begins with the people who make it possible. Their commitment can only endure in an environment where they feel respected, supported and able to do their best work. Well-being is part of that foundation. It is shaped over time by the culture we nurture, the relationships we build and the conditions we create together. Fostering a balanced, safe and friendly workplace is essential to how we work, how we support one another and how we grow as a firm.

Improving everyday working life

In a demanding professional environment, quality of life at work is shaped by the way support is made visible, accessible and part of everyday life. We nurture a culture where people know they can be heard, whether through regular satisfaction surveys or discussion groups dedicated to well-being, working conditions and work-life balance. These moments of exchange help us understand expectations more clearly and identify where progress is needed.

Still, listening only matters if it leads to action. From workplace facilitation to harassment prevention, well-being, personal balance and internal events, our approach is gradual, transparent and grounded in concrete measures. As needs evolve, the firm continues to adapt while preserving a deeply human view of work, one that recognises people for who they are, how they contribute and how they experience their professional environment.

Flexibility as a condition for balance

We see flexibility as one of the ways a demanding profession can remain human, sustainable and engaging over time. Giving people a measure of autonomy in how they organise their work helps preserve both the quality of their contribution and their personal balance.

This flexibility also reflects the reality of our workforce, with team members living

FOCUS

Zero tolerance for harassment

Every team member must be able to work in an environment where they feel safe, protected and treated with dignity. This principle guides our zero-tolerance approach to all forms of harassment.

Our Harassment Prevention Policy provides a clear framework to prevent, identify and address inappropriate behaviour. It is regularly reviewed and supported by awareness initiatives, as well as confidential reporting channels allowing concerns to be raised safely and anonymously.

Dedicated points of contact within the staff delegation also offer an additional space for listening and support, with the possibility of escalating concerns to management where appropriate. Together, these measures reflect our firm and shared responsibility to protect the quality of working relationships.

in Luxembourg and across neighbouring countries. Within this context, eligible team members may work remotely up to two days per week, or one full week per month, depending on their role and country of residence.

We also seek to accommodate part-time arrangements where the role allows, with solutions adapted to different personal circumstances and career paths. Parental leave is actively supported, so that careers can evolve alongside life's different stages while maintaining a strong sense of belonging to the firm.

This approach extends to practical services designed to ease daily life, from laundry support and car leasing options to secure digital vaults for payslips and personal documents. Each initiative reflects the same intention: reducing unnecessary friction so that people can devote their energy to what truly matters, at work and beyond.

Making room for health and well-being

Over the years, we continue to promote a culture of attention and prevention, helping team members recognise early signals and encouraging open conversations around mental health, workload and personal balance. Managers are trained to identify psychosocial risks, while regular awareness sessions address themes such as burnout, stress, sleep, ergonomics, resilience and seasonal fatigue.

Well-being is also supported through simple, regular practices that help anchor healthier routines in the working day, from sports sessions to nutrition initiatives and everyday services. This sustained attention helps create an environment where health is acknowledged, protected and allowed to exist fully alongside professional life.

||= FOCUS

Drawing clearer lines between work and personal life

For a firm whose work often requires intensity and availability, the right to disconnect is becoming an essential part of a healthier and more sustainable working culture. As Luxembourg's legal framework is due to evolve in 2026, the firm has begun to reflect on how to preserve the quality of client service while protecting clearer boundaries between professional and personal time.

A first practical measure was introduced in late 2025 for legal assistants and business services teams, who received professional mobile phones and were invited to remove work-related applications from their personal devices. This step helps create a more distinct separation between work tools and private life, in a profession where availability must remain balanced with care.

“Over the years, I have seen the firm pay real attention to how people are welcomed, supported and allowed to grow. In daily life, this is felt first within the team: in the way management listens, recognizes individual needs and makes people feel valued. What stands out is that people are not seen only through their work. There is genuine care for who they are, and for their well-being and fulfilment.”

SONIA SONMEGUEM,
DATA QUALITY OFFICER



VALÉRIE MICHIELS,
COMMUNICATION &
EMPLOYER BRAND
MANAGER

FLORIAN GRYCZA,
ASSOCIATE

SONIA SONMEGUEM,
DATA QUALITY
OFFICER

“In our profession, where we spend a great deal of time at work, what makes a difference is not only comfort, but the way spaces, flexibility and informal moments help us keep balance and connect with others. Getting to know colleagues beyond daily files makes collaboration more natural. It becomes easier to reach out and share expertise. That sense of ease, trust and shared understanding supports the way we work together every day.”

FLORIAN GRYCZA,
ASSOCIATE

Shaping workspaces for comfort and connection

The work environment shapes how people feel, focus and carry their energy through the day. We continue to improve our offices with this attention in mind, creating spaces that support comfort, ergonomics and everyday ease. Standing desks have now been rolled out across our Paris and Luxembourg offices, together with more ergonomic seating and adapted equipment where individual needs require specific support. These improvements help reduce the fatigue of long working days, with greater comfort and mobility.

In 2025, several shared areas were also redesigned, including the full renovation of common spaces in our Luxembourg buildings, offering more welcoming places to pause, meet and share.

They reflect our broader ambition to shape workspaces that adapt to the needs of the people who use them every day.



Building a sense of community

Community has always been part of the firm's culture. As the firm grows, keeping this sense of closeness alive requires intention. With more than 500 people across different buildings, practice areas and business services, connection must be created through moments that allow people to meet beyond the rhythm of daily work.

More than twenty all-staff events are organised throughout the year, with formats varied enough for everyone to find their place. Festive celebrations, casual lunches, evening gatherings, concerts, museum visits and shared activities create occasions to come together across teams.

Feedback gathered after events helps this programme evolve with the people it brings together. The aim is to keep it alive, diverse and open, so that each person can find their own way of belonging to the firm's wider community.

KEY INDICATORS

2030 goals

- 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.

In 2025

- 260 hours of sports activities

FOCUS

The ski weekend, a landmark in firm life

The ski weekend has long been an unmissable moment in the life of the firm. A biennial tradition for many years, it will become an annual gathering from 2025, reflecting the place it holds in bringing teams together. Over three days, team members from different practices and services step outside the usual rhythm of work. Activities, dinners and evening gatherings create a more informal space to meet, exchange and build shared memories. What remains goes beyond the weekend itself. This time together leaves a lasting imprint, allowing people to know each other differently and helping preserve a culture that stays warm, open and deeply human as the firm continues to grow.

“Quality of life at work is shaped by more than policies. As our firm grows, preserving a sense of closeness becomes even more important. It takes shape through the attention given to everyday spaces, shared moments and the support people can find when they need it. In a demanding profession, keeping work deeply human means ensuring that people feel heard, supported and part of a shared community. This balance between high standards and genuine care is what keeps our working environment alive.”

VALÉRIE MICHIELS,
COMMUNICATION & EMPLOYER
BRAND MANAGER



Fostering an empowered,
diverse and inclusive
workplace

3

Our firm is shaped by diversity in all its forms, enriching the way we see, understand and respond to the challenges we face. This diversity is not only part of who we are; it is a strength we continue to build on, through an environment grounded in openness, inclusion and equal opportunity. Bound by shared values, we move forward together, recognising that the richness of our differences strengthens our collective perspective.

An open and diverse community

Our community reflects a remarkable diversity of nationalities, backgrounds and personal journeys. This openness is part of the firm's daily reality: people join us from different countries, academic paths and professional experiences, with fresh perspectives, a willingness to grow and a shared sense of purpose, bringing with them perspectives that enrich our work and broaden the way we collaborate.

We are committed to ensuring that this diversity is matched by a genuinely inclusive environment, where everyone feels welcomed, respected and able to contribute fully. For us, inclusion means creating the conditions for each individual to develop within a workplace that is safe, fair and attentive to different experiences and needs.

Promoting diversity throughout our journey

We seek to create an environment where everyone who shares our values can contribute, grow and find their place, regardless of background, identity or personal circumstances.

This begins with the way we recruit and welcome new talent. At every stage, we apply standards of fairness, respect and transparency, ensuring that each candidate is considered with care and consistency.

||= FOCUS

Turning inclusion into everyday practice

Our zero-tolerance approach to discrimination is set out in our Diversity and Inclusion Policy, which reflects our core commitments: fair recruitment, equal access to career development, equal pay, and a safe, respectful workplace for all.

These commitments are supported by concrete actions:

- Using data to better identify and address barriers to advancement for women and underrepresented groups.
- Developing targeted initiatives and tools that support inclusion and professional growth.
- Strengthening our engagement with organisations that actively promote equality and diversity.

“Diversity and inclusion are woven into the firm’s culture. They reflect a genuine belief that differences are a strength, and that everyone should be able to grow in an environment where they feel welcome, safe and respected. This commitment draws its strength from the way it is experienced closely, through dialogue, attention and trust. It is also supported by a firm that stands behind these values, gives them the means to exist fully and allows them to grow naturally over time.”

JEANNE MOCELLIN,
HR, DIVERSITY AND
INCLUSION OFFICER



It continues through the way careers are supported. Clear development processes and consistent criteria help team members progress according to their performance, aspirations and individual path.

Inclusion is lived in everyday practice. We make adjustments where needed so that each person can contribute fully, recognising that inclusion is never static. It is an attentive, continuous way of seeing people and supporting what they need to thrive.

Deepening our understanding of diversity and inclusion

Diversity and inclusion grow through attention, dialogue and the willingness to question what may remain unseen. Challenging assumptions, broadening perspectives and addressing unconscious biases are central to our approach. This commitment evolves over time, as we continue to deepen our understanding of diversity, including less visible realities such as disabilities and health conditions.

Throughout the year, initiatives and moments of engagement create space for reflection, exchange and shared learning. We also work with external organisations committed to advancing diversity and inclusion, including through our participation in the Diversity Charter Lëtzebuerg, created by IMS Luxembourg. Key moments such as International Women’s Day, Diversity Day, Luxembourg Pride, Pink October, Movember, Orange Week and the International Day of Persons with Disabilities also help bring these topics into collective attention. Increasingly, we seek to root these conversations in lived experiences, giving space to voices that resonate with our working environment.

KEY FIGURES 2026

33 nationalities

63% women:

→ Partners: 47%

→ Counsel: 70%

→ Associate lawyers: 58%

→ Senior lawyers: 56%

→ Business Services & Assistants: 73%

7.2 years of average seniority

In 2025

→ 6 diversity and inclusion training and awareness initiatives (around 14 hours).





Focus

Opening dialogue around health and illness - Pink October

Observed each October as part of Breast Cancer Awareness Month, Pink October invites attention to prevention, screening and the experience of those affected by cancer. In 2025, the firm marked this moment with an in-house conversation between one of our partners and an external speaker, both sharing their personal experience of illness.

The exchange opened a rare and deeply human space. It followed the different moments of cancer, from uncertainty before diagnosis to treatment and the quieter realities that can remain

afterwards. It also explored how illness changes relationships with colleagues, family and friends, and how words, gestures or silences can either support or unintentionally hurt.

With almost 100 participants, the conversation resonated strongly across the firm. Beyond its emotional depth, it offered practical ways to respond with greater empathy and awareness, helping shape a working environment that is more attentive to what people may carry, even when it is not visible.



Encouraging reflection on social issues - Orange Week

Held each November around the International Day for the Elimination of Violence against Women, Orange Week raises awareness of gender-based and domestic violence. In 2025, the firm organised a screening of *Breathing Underwater* at the Mudam Contemporary Art Museum, followed by an extended discussion with members of the film team.

The film brought into view a reality that often remains hidden. The discussion was made even more powerful by the presence

of an actress whose own experience of domestic violence informed her performance, giving the themes explored on screen a personal and deeply resonant dimension.

By bringing artistic expression, lived experience and open dialogue into the same space, this initiative offered a meaningful way to encourage reflection, empathy and a deeper awareness of the challenges people may face beyond the workplace.

A RESPONSIBLE MEMBER OF SOCIETY

As lawyers, our role extends beyond legal advice. It carries a broader responsibility: to use our knowledge, our time and our resources in ways that contribute to a more inclusive and sustainable society. Rooted in a culture of responsibility, we support philanthropic and environmental initiatives locally and internationally. Through these commitments, we seek to create meaningful and lasting impact in the communities and environments to which we belong.

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.





Reducing our
environmental
footprint

1

For our firm, environmental responsibility is carried through the choices we make every day. It asks for consistency, attention and the willingness to question our habits, even in the smallest details of how we operate. This is how we continue to reduce our environmental footprint: by preserving resources, reducing waste and reshaping daily practices with greater responsibility.

Rethinking waste in everyday operations

Reducing office waste starts with making responsible choices simple, visible and part of everyday habits. Across the firm, this takes shape through practical measures such as printing on recycled or certified paper, using bean-to-cup coffee machines, extending the life of IT equipment and improving recycling or take-back solutions.

Since 2025, two initiatives have been fully deployed across all our offices. Individual bins have been removed wherever possible and replaced by harmonised sorting stations on each floor, with four dedicated streams for paper and cardboard, food and compostable waste, plastic packaging, and general waste. Sorting becomes clearer, more consistent and easier to follow.

Filtered taps have also replaced bottled water throughout our offices, providing still, sparkling, chilled and ambient water directly on site. This reduces purchases, transport, handling and related waste, while making a more responsible practice part of the daily rhythm of the firm.

FOCUS

A second life for office furniture

In 2025, the rollout of sit-stand desks and ergonomic chairs across the firm brought a large number of former desks and chairs out of daily use. Team members were invited to give this furniture a new place in their homes or personal workspaces, while colleagues engaged in community initiatives helped direct other pieces to associations, including the Red Cross. Items that could no longer be reused were sent through appropriate sorting and recycling channels.

This simple choice gave the project a wider resonance. It reduced waste, extended the life of quality equipment and allowed useful objects to carry on beyond our offices.

KEY INDICATORS

2030 goal

→ Recycle 75% of our office waste.

In 2025

→ 47% of our office waste is recycled
→ 100% of recycled paper or certified (FSC/ECO LABEL/GREEN).



Reducing our energy and water consumption

Reducing energy and water consumption begins with close attention to how our offices operate every day. We monitor resource use and integrate energy efficiency into equipment purchases and renovation decisions, so that each improvement contributes to a more responsible way of working and makes resource efficiency part of the daily life of our offices. Recent upgrades include the replacement of lighting across our Luxembourg buildings with more energy-efficient solutions.

This attention also extends to mobility. Team members can choose to allocate all or part of their annual salary increase to the leasing of an electric vehicle, supporting a shift towards lower-emission transport where it fits their needs and circumstances.

Responsible choices in daily purchasing

Since 2024, our responsible purchasing policy has provided a clearer framework for the choices we make every day, supported by a dedicated role within the firm to monitor supplier practices and strengthen consistency.

We favour local and short supply chains whenever possible, with attention to fair-trade, organic or seasonal options depending on the goods and services concerned. We also seek to avoid unnecessary online or long-distance purchasing where more responsible alternatives exist.

Some categories, particularly IT and telecom equipment, leave less room for local sourcing. We approach these limits with pragmatism, while continuing to refine our requirements and align daily purchasing decisions with the standards we set for ourselves.

Mapping our emissions to guide future action

Measuring our carbon footprint is an essential step in understanding where our environmental impact lies and where our efforts can be most effective. In 2025, we launched a new assessment to update the metrics previously established for scopes 1 and 2, and to extend the analysis to scope 3.

The results, expected in 2026, will give us a more complete view of the emissions linked to our activities and help define future reduction priorities. Professional travel will be one of the key areas assessed, as mobility remains a significant topic for the firm, shaped by a professional ecosystem with many cross-border workers commuting from neighbouring countries. Understanding these impacts more precisely will provide an important basis for shaping a responsible mobility policy, identified as a priority area for 2026.

KEY INDICATORS

2030 goal

→ Reduce our carbon footprint and our water consumption.

In 2025

→ 600 KWh of electricity consumed

→ 4,133 m³ of water

→ 69,373 m³ of gas





Leveraging our
expertise and voice
to support civil
society

2

Our commitment to civil society reflects the way we understand our role as a firm. Beyond our core activities, it is a way to contribute, concretely and over time, to the communities around us. This commitment takes shape through long-standing partnerships, targeted support and the mobilisation of our legal expertise in support of those who need it most.

Standing with those who make a difference

Over time, we have built strong and enduring relationships with non-profit organisations working alongside vulnerable communities. Each partnership reflects a shared ambition to create meaningful and lasting impact:

- **Friendship** works to improve access to healthcare, education and climate resilience for remote and marginalised communities in Bangladesh.
- **Kriibskrank Kanner Foundation** supports children with cancer and their families, while advancing research in paediatric oncology.
- **Luxembourg Red Cross** provides assistance to vulnerable individuals, helping them maintain dignity and independence, and prevent situations of material, health, and social insecurity.
- **SOS Villages d'Enfants Monde** works internationally to ensure that children can grow up in a safe and supportive family environment.

Alongside these long-term commitments, we maintain the flexibility to support one-off initiatives through an annual donation budget, allowing us to respond quickly when needed and deliver aid when it matters most.

KEY INDICATORS

2030 goals

- 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 2025

- **4** non-profits financially supported: Friendship, Kriibskrank Kanner, Luxembourg Red Cross, SOS Village d'Enfants Monde.
- **6** caritative events supported: Luxembourg Red Cross Annual Charity Concert, the Luxembourg Pride, Mileway Cycling Challenge, Letz Go Gold charity run, Luxembourg Red Cross Bazar, the Pride Run.
- **380** pro bono hours delivered to 6 non-profit organisations.

Providing legal advice for those in need

Pro bono work gives our legal expertise another form of reach. It allows us to support non-profits, NGOs and foundations in moments where legal clarity can make a tangible difference, bringing the same rigour and attention that guide all our client work.

For our lawyers, these engagements carry a particular meaning. They offer a way to place knowledge at the service of causes that matter, and to connect the practice of law with something deeply human: the ability to help, to protect and to stand beside those working for the common good.

A shared culture of engagement

Our commitment is also carried forward by our team members. Through our social commitment programme, they are encouraged to support our partner organisations and to initiate, promote or engage in initiatives that resonate with their own values, interests and aspirations. Whether through volunteering, local actions or international projects, their engagement gives our commitment a living dimension. It extends the firm's impact beyond institutional partnerships and helps sustain a culture in which everyone can contribute, in their own way, to causes that matter.



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ELVINGER
HOSS LUXEMBOURG
LAW