

Sustainability Report

Andersen in Belgium - 2024 / 2025

ANDERSEN

ABOUT THIS REPORT

This Sustainability Report includes financial and non-financial information relating to Andersen in Belgium's sustainability approach, initiatives and performance.

The report covers two reporting periods:
- 1 October 2023 – 31 December 2024
- 1 January 2025 – 31 December 2025

Unless otherwise stated, the information presented relates to the activities of Andersen in Belgium.
We will continue to publish reports every other year.
Special thanks to: Marie-Anne Theodoroudis

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Chapter 1
About Andersen in Belgium

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"Preparing a sustainability report requires significant time, effort and resources. ***Reporting biennially allows us to demonstrate meaningful progress*** *while ensuring that* ***sustainability remains an integral and practical part of our day-to-day operations****.*

That is the honest starting point of this report. At Andersen in Belgium, ***sustainability is not a separate programme running alongside the firm; it is part of how we make decisions*** *- how we choose our offices and our suppliers, how we travel, how we work with paper and data, how we treat the people who build this firm, and how we advise our clients. Those decisions are made daily, by all of us, and they are what ultimately determine whether the words in this report mean anything.*

We are proud of what the past two reporting periods have brought. ***We became a Certified B Corporation with a B Impact Score of 86.7****, a distinction shared by only three law firms in Belgium and around 110 worldwide. We aligned our operations with the* ***Sustainable Development Goals*** *that matter most to a firm like ours: good health and well-being, decent work and economic growth, climate action, and peace, justice and strong institutions. We sourced our electricity entirely from renewable providers, reduced waste and paper, and continued to grow to 63 colleagues, without losing the culture that makes people want to stay.*

But certification is not a finish line, and neither is this report. It is a measurement, taken at one moment, of a journey that does not stop here. We know where we still have work to do. Our environmental data must become more precise before it can become more ambitious. Our footprint, however modest for a professional services firm, is not yet as small as we intend it to be. And as we open new offices and welcome new colleagues, ***the discipline required to keep improving will only increase****.*

That is precisely the commitment we make for the years ahead: our footprint becomes smaller, while our impact becomes greater. Smaller in what we consume, in what we emit, in what we waste. Greater in what we contribute - to our clients, who increasingly need legal guidance to navigate a complex sustainability landscape; to our profession, which has a genuine role to play in strengthening the rule of law and responsible business; and to the society in which we operate.

We believe that business can and should be a force for good. *For a law firm, that means using our expertise to help others do the same. We are working on it every day, and we intend to keep doing so.*

Thank you to everyone, colleagues, clients and partners, who is walking this road with us."

Koen de Puydt, Managing Partner

1.1 WHO WE ARE

Andersen in Belgium is a **full-service business law firm** offering comprehensive legal expertise in **Corporate Law, Real Estate, Mergers and Acquisitions, Employment Law, Public Law, Public Procurement, Competition Law, and Tax Law**. We advise a broad spectrum of clients, including small and medium-sized enterprises, publicly listed companies, entrepreneurs, and governmental bodies, active across a wide range of sectors both nationally and internationally.

Our **multidisciplinary team of lawyers** is committed to delivering **high-quality, solution-oriented legal services** tailored to the specific needs of each client. We combine strategic insight with a pragmatic approach, assisting organizations in addressing their legal challenges efficiently and with foresight. Our professionals remain continuously informed of legislative developments, enabling us to guide clients through evolving regulatory and business environments.

Furthermore, we provide **end-to-end legal support**, from drafting and negotiating complex contracts to advising on corporate structuring and managing legal proceedings. Our priority is to ensure that our clients operate within a sound legal framework, enabling them to achieve their objectives with confidence and security.

Andersen in Belgium operates under a privately held ownership model, governed by a select group of stakeholders. This structure allows us to adopt a **long-term strategic perspective** and maintain **close alignment with the interests of our clients**. It also reinforces a culture of **responsibility** and shared commitment to **quality, consistency, and service excellence**.

As an independent member firm of Andersen Global, we are able to provide **seamless cross-border legal support**. This international affiliation ensures that our clients benefit from both deep local knowledge and broad global capabilities, empowering them to **navigate complex legal landscapes with clarity and assurance.**



1.2 OUR VALUES

At Andersen in Belgium, our core values of **accountability, transparency, inclusivity, integrity and excellence** guide every aspect of our work. They define how we collaborate with our clients, support our colleagues and contribute to society, while ensuring that our decisions are grounded in professionalism, ethics and long-term thinking.

Corporate Social Responsibility (CSR) is embedded in the way we conduct our business and reflects our commitment to creating long-term value for our clients, our people and society. We bring this commitment to life by integrating **Environmental, Social and Governance (ESG)** principles into our operations, our client services and our decision-making.

Our values shape the way we operate every day. We are committed to the highest standards of ethical business conduct, environmental responsibility, respect for human rights, diversity and inclusion, and strong corporate governance. We believe that **responsible business practices are essential to building trust, fostering resilience and creating sustainable value for all our stakeholders**.

Guided by a **culture of collaboration**, innovation and continuous improvement, we work closely with our clients and within our multidisciplinary teams to develop practical, forward-thinking legal solutions that address emerging challenges. Our responsiveness enables us to adapt quickly to evolving client needs, regulatory developments and societal expectations.

By living these values every day, **we believe that responsible business conduct becomes more than a commitment; it becomes the foundation for sustainable growth, organisational resilience and long-term success.**



1.3 OUR MISSION

CSR & ESG in all operations

Our mission is to create long-term value for our clients, our people and society by integrating responsible business practices into everything we do. Corporate Social Responsibility (CSR) forms the foundation of this commitment, while Environmental, Social and Governance (ESG) principles guide how we put it into practice.

Trusted legal partner in Sustainability challenges

We help organisations navigate an increasingly complex legal and sustainability landscape. Through practical legal advice, we support clients in managing ESG-related challenges, complying with evolving regulations and creating long-term value.

Multidisciplinary expertise

Our multidisciplinary team combines legal, tax and advisory expertise to deliver integrated sustainability solutions. Together with the global reach of Andersen Global, we provide practical advice tailored to our clients' evolving needs.

Global collaboration

We are equally committed to fostering an inclusive and collaborative workplace where continuous learning, innovation and professional development enable our people to deliver the highest quality legal services. Supported by the international reach of Andersen Global, we combine local expertise with global capabilities to create sustainable, long-term value for our clients and stakeholders.

Innovation

Driven by integrity, accountability and innovation, we strive to contribute to a future where sustainability, ethical leadership and good governance are integral to business success.

1.4 OUR STRATEGY

Our strategy is centered on delivering exceptional legal services while creating long-term value for our clients, our people and society. **We believe that sustainable growth is achieved by combining legal excellence with responsible business practices, innovation and strong governance**. Sustainability is therefore not a standalone initiative, but an integral part of the way we operate and advise our clients.
Our strategy is built around four interconnected priorities that guide our decision-making and support the continued development of our organization.

These strategic priorities are supported by **transparent governance, ethical decision-making and a strong culture of accountability**. Together, they enable Andersen in Belgium to remain resilient, responsive and well positioned to support clients in a continuously evolving legal and business environment.



Client Focus

We are committed to delivering high-quality, practical legal advice tailored to the evolving needs of our clients. By developing long-term relationships based on trust, expertise and responsiveness, we help organizations navigate an increasingly complex legal and regulatory environment while creating lasting value.

Sustainability and ESG Integration

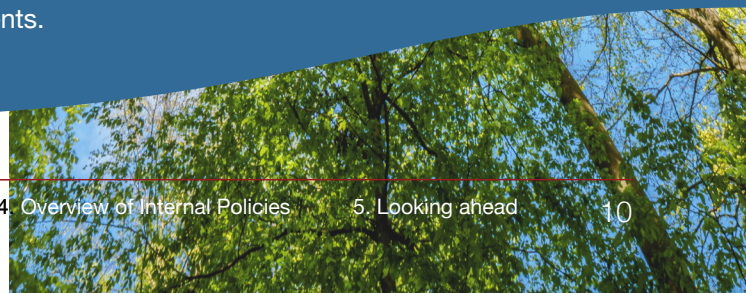
As sustainability continues to shape the business landscape, we integrate Environmental, Social and Governance (ESG) considerations into both our own organization and the legal services we provide. Our expertise enables us to support clients in addressing sustainability-related challenges while demonstrating responsible business conduct within our own operations.

Innovation and People Development

Our success depends on the knowledge, expertise and engagement of our people. We invest in continuous learning, multidisciplinary collaboration and innovation to strengthen our capabilities and ensure we remain agile in a rapidly changing environment. By fostering an inclusive and empowering workplace, we enable our people to deliver forward-thinking solutions for our clients.

Global Collaboration and Responsible Growth

As part of Andersen Global, we combine local expertise with the strength of an international organization. This enables us to provide seamless cross-border legal services while maintaining a strong understanding of the Belgian market. Through responsible growth, collaboration and strong governance, we aim to create sustainable value for all our stakeholders.



1.5 OUR HISTORY

2009

Leo Peeters founded Peeters Advocaten (Peeters Law).

2012

Koen de Puydt founded law firm ORYS.

2019



In 2019, Leo and Koen de Puydt co-founded Seeds of Law, aiming to provide comprehensive legal services across various practice areas, including corporate and commercial law, real estate, mergers and acquisitions, banking and finance, public law, insolvency, and litigation. We operated from offices in Brussels, Ghent, and Antwerp, employing a team of nine partners and over 20 professionals.

2022

Our leadership team continued to be led by co-founders Leo Peeters and Koen de Puydt, with Jan Ghysels joining the executive committee in 2022.

May 2024

ANDERSEN

We transitioned from Seeds of Law to Andersen in Belgium, adopting the Andersen brand. This change marked our official integration into the global Andersen network, enhancing our ability to offer seamless, cross-border legal solutions.

2024-25

Subrosa Legal and Lawtax also joined us, further strengthening our legal expertise and capabilities. Subrosa Legal, known for its expertise in business law, and Lawtax, with its specialized tax services, have significantly enhanced our service offerings. This integration has enabled us to provide more comprehensive legal and tax solutions to our clients, ensuring they receive high-quality services.

LawTax

SUB ROSA LEGAL

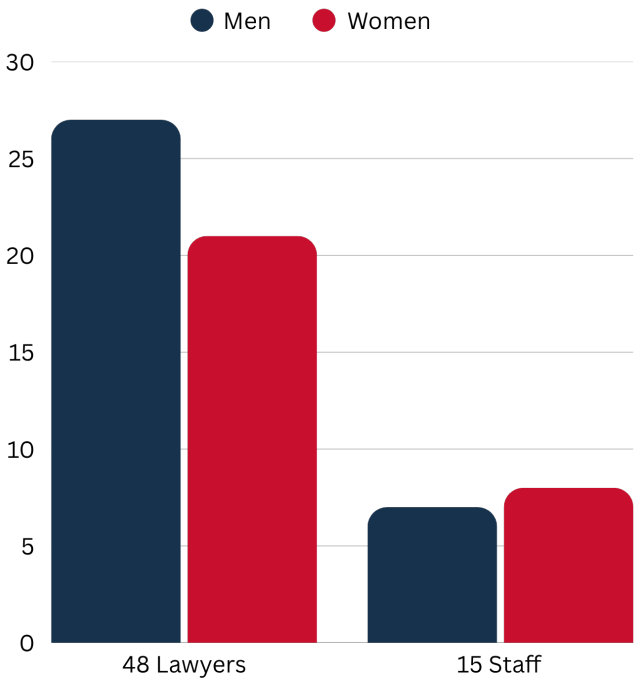
TODAY

The growth and evolution of Andersen in Belgium have been central to our ability to deliver innovative, high-quality legal services tailored to the evolving needs of our clients. This journey, built on strategic milestones and collaboration, has culminated in a strong, unified team that works seamlessly to offer customized solutions. As we continue to expand our legal expertise and global presence, our clients benefit from our comprehensive understanding of both local and international legal and regulatory landscapes. This evolution reflects our ongoing commitment to helping clients navigate complex challenges and achieve long-term success, solidifying our position as a trusted partner in both the Belgian and global markets.

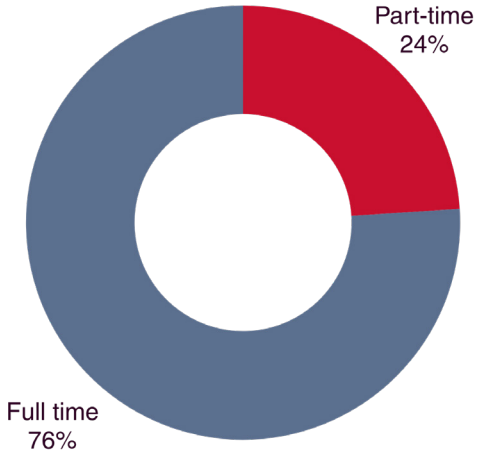
1.6 KEY NUMBERS

Talent

63
individuals in our company



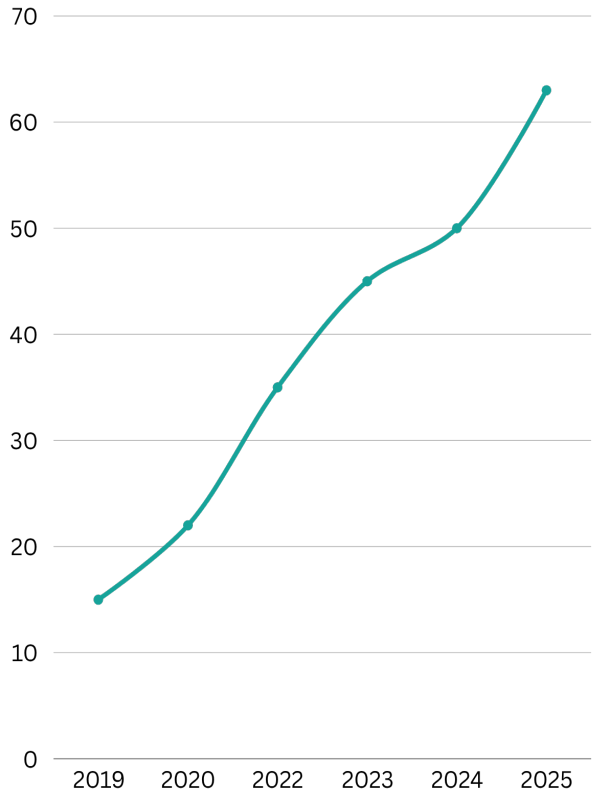
Workforce composition



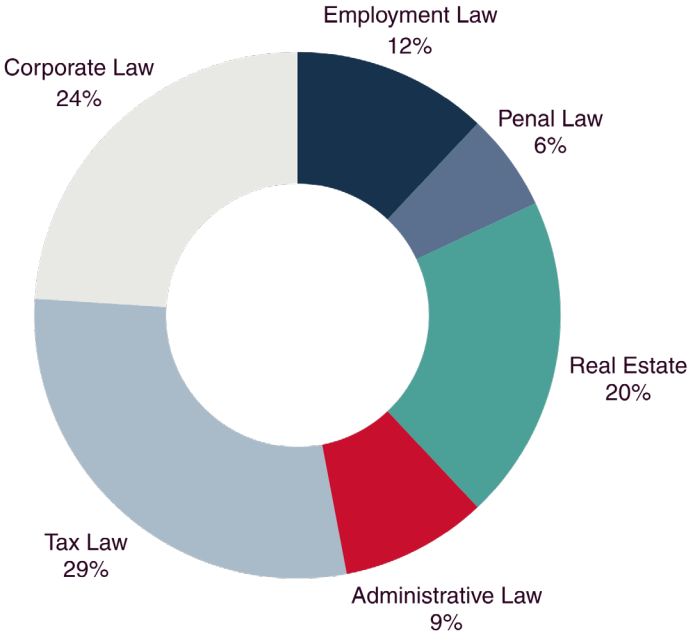
Gender ratio

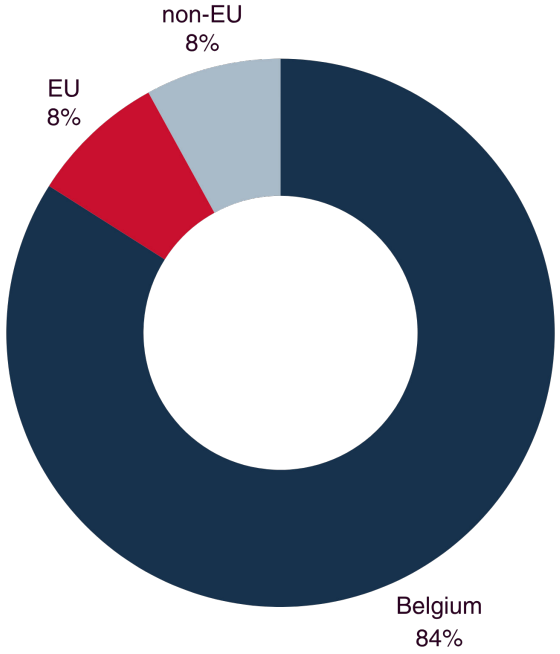


Workforce growth over time



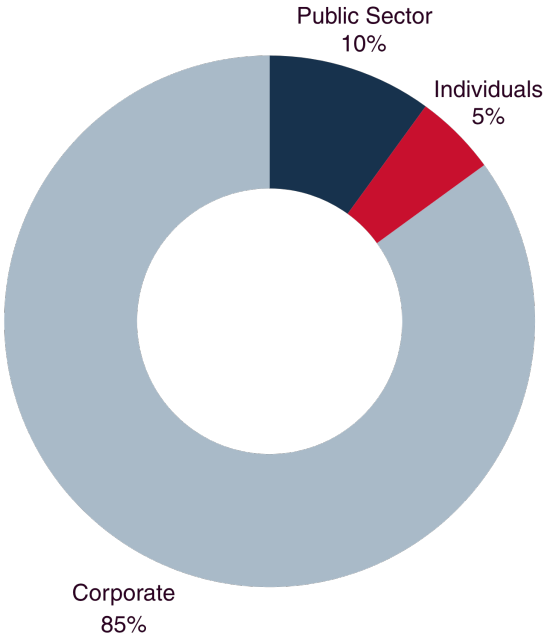
Business operations for Andersen in Belgium





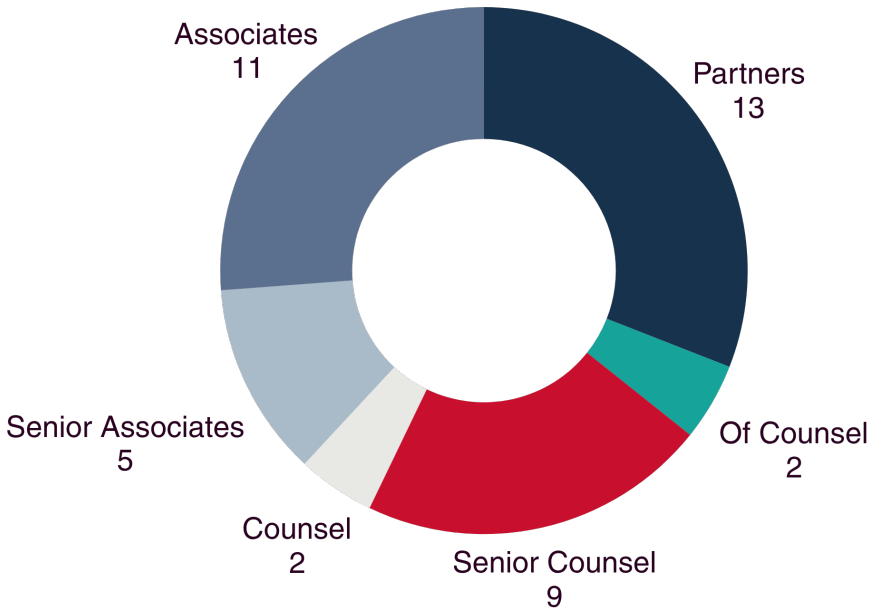
Revenue Breakdown

Clients served

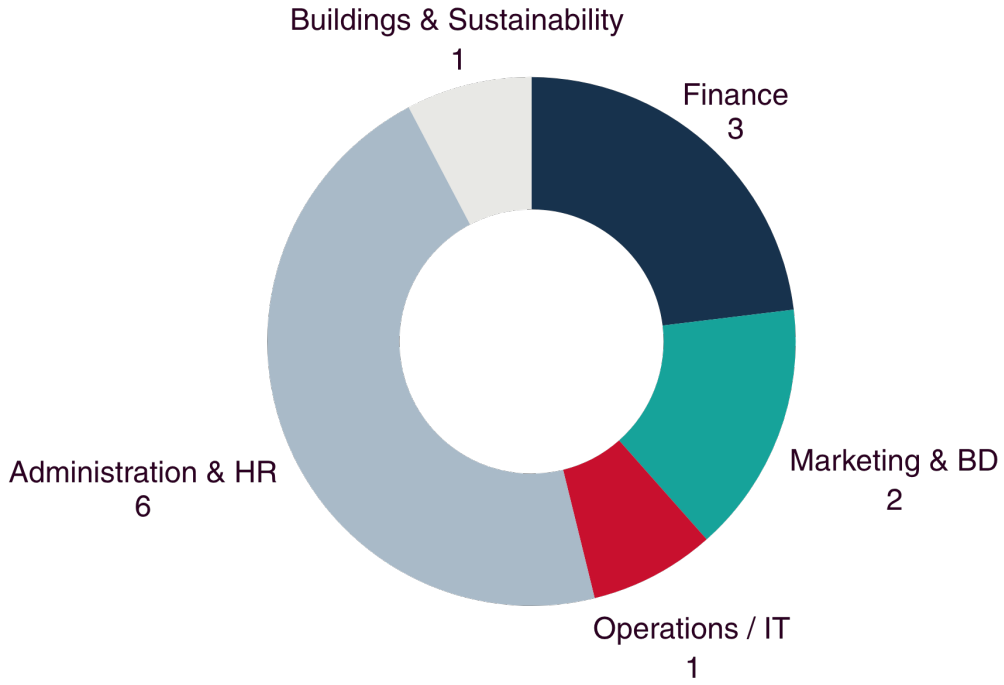


Legal Practice

in numbers of individuals



Administrative Staff



“Responsible today. Resilient tomorrow. Together.”

- Andersen in Belgium





Chapter 2
Creating value through sustainable impact

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2.1 Our Sustainability Approach

Our Commitment to Sustainability



Sustainability is an integral part of how we conduct our business and create long-term value for our clients, our people and society. We believe that responsible business practices, ethical decision-making and sustainable growth go hand in hand. By integrating environmental, social and governance (ESG) considerations into our daily operations, we strive to contribute positively to the communities in which we operate while maintaining the highest professional standards.

Furthermore, transparency and stakeholder engagement are fundamental to our approach. Through this Sustainability Report, we aim to communicate openly about our sustainability ambitions, the initiatives we have implemented, and the progress we have made. We believe that **clear and transparent reporting** strengthens accountability and fosters meaningful dialogue with our employees, clients, business partners and other stakeholders.

As a **certified B Corporation**, we are proud to meet **rigorous standards of social and environmental performance, accountability and transparency**. Our certification reflects our commitment to using business as a force for good and reinforces our ambition to create lasting value beyond financial performance.

Our sustainability approach is guided by internationally recognised principles and frameworks that support responsible business conduct and continuous improvement. Through our environmental initiatives, our commitment to our people, our strong governance practices and our focus on ethical business conduct, we seek to contribute to a **more sustainable future while delivering high-quality legal services**.

We recognise that sustainability is an ongoing journey rather than a final destination. As our organisation continues to grow and evolve, we remain committed to continuously improving our sustainability performance, strengthening our governance, reducing our environmental impact and **creating a positive and lasting contribution for all our stakeholders**.

Materiality Assessment

Sustainability issues vary in relevance depending on the nature of an organisation's activities and its stakeholders. As part of the preparation of this Sustainability Report, **we assessed the environmental, social and governance topics that are most relevant to our business operations, our employees, our clients and other stakeholders**.



Given our role as a provider of professional legal services, our most significant sustainability topics relate to:
This assessment considered the nature of our activities, applicable legislation, stakeholder expectations and the potential impacts of our operations. As our sustainability reporting continues to develop, we intend to **periodically review the relevance of these topics** to ensure that our reporting remains aligned with the evolution of our business and stakeholder expectations.



2.2 The Sustainable Development Goals of the United Nations

The United Nations Sustainable Development Goals (SDGs) are a set of **17 global goals** designed to address the world's most pressing challenges, with the **aim of achieving a better and more sustainable future for all by 2030**.

At Andersen in Belgium, we are committed to aligning our operations with the United Nations Sustainable Development Goals (SDGs). These global objectives provide a clear and comprehensive framework for addressing some of the world's most pressing challenges, including poverty, inequality, climate change, and environmental degradation. **By embedding the SDGs into our business practices, we contribute to a more sustainable future and embrace our responsibility to drive positive change**.

We are proud to report strong performance in key areas, particularly **SDG 3** (Good Health and Well-being), **SDG 8** (Decent Work and Economic Growth), **SDG 13** (Climate Action), and **SDG 16** (Peace, Justice, and Strong Institutions). These achievements reflect our ongoing commitment to promoting well-being, fostering inclusive and sustainable economic growth, taking decisive action on climate, and upholding integrity and justice both within our organization and in the broader society.

Our alignment with the SDGs enhances our reputation among clients, investors, and employees who increasingly value sustainability and responsible business conduct. **This commitment strengthens trust in our brand, attracts purpose-driven partners and talent, and reinforces our long-term growth by improving efficiency, building resilience, and managing regulatory and societal risks**.

Moreover, the SDGs provide a strategic foundation that helps us navigate an increasingly dynamic business landscape. By anticipating regulatory changes and responding to evolving stakeholder expectations, we maintain our relevance, strengthen our resilience, and continue to lead within the legal sector. Our commitment to sustainability also fosters a positive, inclusive work environment ; one that attracts and retains people who are motivated to create meaningful impact.

Whether it is reducing our carbon footprint, promoting diversity and inclusion, or advancing social responsibility, we are proud to contribute to a more equitable and sustainable world. Our commitment to the SDGs is not only a strategic priority—it is a **reflection of our values and our ambition to help shape lasting, positive change for people and the planet**.



SDG 3 : Good Health and Well-Being



At Andersen in Belgium, we care deeply about our people and are committed to making their health and well-being a central part of how we operate. We actively foster an environment where employees feel supported, energized, and empowered, both physically and mentally, recognizing that well-being is not just a benefit but a shared responsibility. **By prioritizing the physical, emotional, and social health of our team, we create a workplace where individuals can truly thrive**.

Mental Well-Being

Ethical Conduct and Respect for All

We are proud of our workplace culture, which is grounded in equality, dignity, and mutual respect. At Andersen in Belgium, everyone is treated fairly and supported to grow, regardless of their gender, background, or beliefs. We consider that a respectful environment lays the foundation for long-term mental well-being.

Fostering Diversity and Inclusion

We value the richness that diverse backgrounds and perspectives bring to our team. We create space for open dialogue, cultural awareness and shared learning, ensuring everyone at Andersen in Belgium feels seen, heard, and appreciated. Inclusion isn't just a goal, it's part of how we work every day.

Trusted Support Channels

Employees are encouraged to speak up about any concerns related to inappropriate behavior, harassment, or discrimination. Our clear, confidential reporting process ensures that every voice is taken seriously and that support is readily available when needed.

Flexible Working for Work-Life Balance

Flexibility is key to modern well-being. That's why we offer employees the choice to work from home or from one of our five conveniently located offices. This flexibility helps reduce commuting stress and gives our people greater control over their time.

Healthy and Inspiring Office Spaces

Our offices are thoughtfully designed to promote focus and calm. With natural light, quality furnishings, and shared spaces limited to just two or three people, we create an environment that supports productivity without sacrificing comfort or mental clarity.

Support for Families and Caregivers

We recognize the importance of family life. Nursing mothers are provided with both time and space to care for their children during the workday, ensuring that no one has to choose between career and caregiving.

SDG 3 : Good Health and Well-Being



Physical Well-Being

Nutritious Choices in the Workplace

At Andersen in Belgium, we promote a healthy lifestyle by providing access to nutritious food in the office, such as fair-trade fruit and fresh soup. These small but meaningful actions support everyday health and energy.

Bringing Sports and Charity Together

We regularly organize and participate in sports events that benefit charitable causes. These initiatives allow our team to stay active, connected with one another, and give back to the community, all at the same time.

Ergonomic Workspaces for Comfort and Health

Our ergonomic office setup ensures that employees can work comfortably and safely. By reducing physical strain and promoting good posture, we help prevent injuries and support sustainable work habits.

Encouraging an Active Lifestyle

We encourage our employees to maintain an active and healthy lifestyle as part of our broader commitment to their well-being. By promoting physical activity and healthy habits, we aim to support both physical and mental health, helping our people stay engaged, resilient and balanced.

SDG 8 : Decent Work and Economic Growth

At our law firm, we are committed to support SDG 8: Decent Work and Economic Growth by fostering a workplace that upholds fair and sustainable employment practices while contributing to long-term economic development. As a leading law firm, we understand that **our impact extends beyond delivering legal services**. It includes creating an environment where our employees can grow and succeed, and where **our work actively supports broader economic resilience and progress**.

Promoting Decent Work

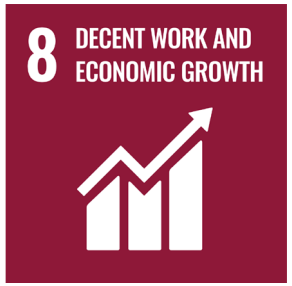
Decent work is a fundamental part of our workplace culture. We are committed to providing all our employees, including lawyers, paralegals, and administrative staff, with fair compensation, safe working conditions, a healthy work-life balance, and meaningful opportunities for professional development.
Our team is supported through ongoing training and mentorship while also being trusted to manage their own schedules.This flexibility is always balanced with the responsibilities and expectations that come with working as part of a professional and collaborative team.

Supporting Economic Growth Through Legal Services

We contribute to economic growth by delivering legal services that help businesses operate with confidence in an increasingly complex legal environment. Our expertise covers a wide range of areas including corporate law, M&A, compliance, employment law, commercial and economic law, litigation, and arbitration. By offering clear and strategic legal guidance, we help create a stable and supportive business climate for both local and international companies. Our work enhances investor trust, encourages entrepreneurship, and promotes sustainable economic development.
We are also committed to supporting innovative sectors and start-ups by providing tailored legal advice on business structures and long-term strategies. By helping these emerging businesses grow responsibly, we aim to contribute to a strong, resilient, and forward-looking economy.



SDG 8 : Decent Work and Economic Growth



Fostering Inclusivity and Equal Opportunity

At Andersen in Belgium, we believe that economic growth is not only measured by financial outcomes but also by the extent to which opportunities are made available to everyone. We are dedicated to creating an inclusive work environment where all employees have equal access to professional development and career progression, regardless of gender, background, or identity. Diversity and inclusion are essential to building a stronger and more resilient organization.

We are also committed to making our legal services accessible to a broad range of clients. This includes offering pro bono support to vulnerable communities, non-profit organizations, and social enterprises. Through these efforts, we contribute to a more inclusive economy, help reduce inequalities, and support the well-being of society as a whole.

Furthermore, we recognize the critical role that charities play in building a more sustainable and compassionate society. As part of our corporate responsibility, we consider the needs and interests of all stakeholders, not only shareholders, employees, and clients, but also the communities in which we operate.

Beyond our legal services, we support charitable causes through voluntary work and financial contributions. Our long-term aim is to build meaningful partnerships with non-profit organizations, helping them grow and strengthen their impact. By supporting their development and providing legal expertise where needed, we strive to create lasting positive change.

Some of the causes we proudly support include: Make-a-Wish Belgium, Maggie Program, DIApositief, CAW Brussels, Homevil vzw

Sustainable Business Practices

As part of our commitment to sustainable economic growth, Andersen in Belgium actively supports businesses in integrating sustainable and socially responsible practices. We help ensure that companies meet regulatory requirements, improve their performance, and manage risks related to environmental, social, and governance issues. Moreover, we also raise awareness about the importance of sustainable practices by participating in various events focused on small and medium-sized enterprises.

At our firm, we strive to minimize our own environmental impact by adopting green office practices and implementing continuous improvements. Additionally, we prioritize working with local companies and suppliers to support local employment opportunities and reduce our environmental footprint.

SDG 13 : Climate Action



At Andersen in Belgium, we are **committed to taking urgent action to combat climate change and its impacts**. We understand that climate change poses significant risks not only to the environment, but also to business operations and society. As part of our corporate responsibility, we aim to understand, avoid, and minimize negative impacts on the environment.

1. Compliance with Environmental Regulations & Standards

We ensure that our operations are fully aligned with current environmental regulations and internationally recognized standards. This includes adherence to the targets outlined in the Paris Agreement, the United Nations Sustainable Development Goals, and the OECD Guidelines for Multinational Enterprises. We also take into account the latest scientific findings and recommendations from the Intergovernmental Panel on Climate Change (IPCC) to guide our environmental decision-making.
While compliance is essential, we view it as only the starting point. We are committed to going beyond legal obligations by integrating broader sustainability frameworks into our operations and implementing initiatives that exceed statutory requirements and international codes of conduct. This proactive approach reflects our ambition to contribute meaningfully to global climate goals and to take long-term responsibility for our environmental impact.

2. Education & Communication

At our company, we acknowledge that meaningful climate action relies on collective responsibility, and we are devoted to nurturing a culture of environmental awareness within our workforce. To support this goal, we actively involve our employees in climate awareness initiatives and offer opportunities to participate in sustainability programs, empowering them to play a meaningful role in climate action.
Furthermore, open communication and raising awareness are core values for us, and we strongly believe that sustainability must be integrated into the corporate governance of every organization. As part of this commitment, we focuses on long-term sustainability issues, ensuring that these challenges are clearly addressed and effectively communicated.
Education plays a fundamental role in our sustainability strategy. Our legal experts frequently take part in informational sessions to guide businesses on the legal aspects of ESG and its increasing significance for both corporate success and environmental sustainability. Through these efforts, we strive not only to support our clients in reaching their sustainability objectives, but also to enhance the broader business community's understanding of sustainable practices and their essential role in building a more sustainable future.

SDG 13 : Climate Action



3. Reducing Carbon Footprint

Taking meaningful climate action is a core part of our sustainability strategy, grounded in practical measures and everyday decisions. We focus on implementing concrete solutions across our operations to reduce our carbon footprint in a measurable and lasting way. This includes enhancing energy and water efficiency, minimizing waste, supporting sustainable mobility, and making thoughtful choices in office design and procurement. These actions go beyond policy and reflect a hands-on commitment to environmental responsibility and continuous improvement in how we work.

Energy Efficiency and Office Infrastructure

The office space was chosen with a strong focus on maximizing natural light, both to enhance employee well-being and to reduce the need for artificial lighting. Energy efficiency is supported through the use of individual light switches, LED lighting with occupancy sensors, and programmable thermostats, allowing for tailored energy use and minimal waste. Moreover, double-glazed windows and interior shades help regulate indoor temperatures and maintain comfort throughout the year. Heating and cooling systems are limited to operational hours to avoid unnecessary energy consumption, and all electricity is sourced entirely from renewable providers, reinforcing a commitment to low-carbon operations.

Water Efficiency

Water conservation is addressed through the installation of water-saving taps and the use of eco-mode dishwashers. Furthermore, Berkley filters in kitchen areas ensure access to high-quality drinking water, eliminating the need for single-use bottled water and reducing waste.

Waste Reduction and Management

A structured waste management approach is in place to reduce the environmental impact of office operations. Plastic and paper are collected separately to maximize recycling, while organic waste is managed through composting. These practices contribute to lowering greenhouse gas emissions and, moreover, reinforce a broader commitment to circularity.

Paper Reduction and Digitalization

Recognizing the traditionally paper-heavy nature of the legal profession, efforts have been made to move toward a paperless work environment. A shift to digital tools and workflows has significantly reduced paper consumption while also streamlining internal processes. This transition not only supports sustainability goals but also contributes to a more efficient and environmentally conscious way of working.

Office Design and Materials

The workspace includes sustainable, mobile wall systems that allow flexible use of space while minimizing material waste. In addition, non-toxic cleaning products are used to maintain a healthy indoor environment and reduce chemical impact on the surrounding ecosystem.

Sustainable Mobility and Transportation

The centrally located office offers easy access to the metro, bus, and train stations, encouraging the use of public transportation. Moreover, cycling is supported with on-site facilities such as showers, helping to reduce reliance on cars. Furthermore, teleworking is actively encouraged to limit commuting emissions and provide flexibility for employees.

Reduction of Single-Use Items

To reduce waste from disposable products, the use of single-use dishes, cutlery, and cups is avoided. Employees are encouraged to bring food and beverages in reusable containers, and the office is fully equipped with reusable items such as plates, glasses, and mugs to support this initiative.

Local Procurement and Community Engagement

Sourcing from local suppliers is prioritized as a way to reduce transportation-related emissions and strengthen the regional economy. This approach supports the local business ecosystem and, moreover, contributes to sustainable community development.

Environmental Policy and Governance

Environmental responsibility is integrated into operational decision-making through a structured sustainability policy. Targets and objectives are reviewed annually to monitor progress and identify opportunities for further improvement. This governance approach ensures continuous development and reflects a long-term commitment to sustainability and responsible business practices.

Single-Use Waste Reduction

Disposable dishes and cutlery are avoided.

Employees are encouraged to use reusable containers, with reusable items (plates, cups, glasses) provided on-site.



SDG 16 : Peace, Justice & Strong Institutions



At Andersen in Belgium, our legal expertise actively supports the goals of SDG 16 by promoting peace, justice, and strong institutions across all areas of practice. From fostering transparency in corporate governance and ensuring fair market practices, to upholding labor rights, protecting cultural and digital assets, and promoting ethical standards in finance, taxation, and public procurement, our work reinforces the rule of law and good governance. **By offering fair dispute resolution, advocating for sustainable development, and guiding clients on ESG responsibilities, we contribute to building more just, inclusive, and resilient societies**. Through our comprehensive legal support, we are committed to advancing the foundational values of SDG 16.

Here's a brief summary of how our expertise aligns with SDG 16 :

1. Corporate Law & M&A

Promotes transparency, anti-corruption, and ethical business practices, fostering good governance in the private sector.

2. Commercial & Economic Law

Ensures fair market practices, supports regulatory compliance, and strengthens legal frameworks for stable economies.

3. Insolvency Law

Facilitates fair resolutions in insolvency cases, helping to prevent larger financial crises and supporting stakeholder rights.

4. Finance & Banking

Promotes financial integrity, investor protection, and compliance with anti-money laundering laws to build trust in financial institutions.

5. Employment Law

Advocates for labor rights, non-discrimination, and fair working conditions, contributing to social justice and inclusive workplaces.

6. Art Law

Protects cultural rights, intellectual property, and ensures fair transactions in the art world.

7. Construction & Real Estate Law

Promotes legal compliance in urban development and resolves disputes to ensure fair property rights.

8. Liability & Insurance Law

Supports accountability in legal claims, reducing disputes and fostering a reliable justice system.

9. Public Procurement & Administrative Law

Ensures transparency and fairness in government contracting, strengthening public institutions.

10. Environmental & Urban Planning Law

Advocates for sustainable development and adherence to environmental regulations to build resilient communities.

11. IP & Data Protection Law

Protects digital rights, promotes transparency, and encourages responsible data practices.

12. Tax Law

Ensures fair taxation and corporate responsibility, reducing tax evasion and strengthening public services.

13. Sports Law

Ensures ethical standards, transparency, and fairness in sports organizations and contracts.

14. Litigation & Arbitration

Provides fair dispute resolution, ensuring access to justice and promoting the rule of law.

15. Sustainability

Advise on environmentally responsible practices and promotes corporate social responsibility (ESG), contributing to long-term societal well-being.

2.3 B Corp Certification

Our B Corp Journey

In 2025, Andersen in Belgium became a Certified B Corporation, joining a global community of businesses committed to high standards of social and environmental responsibility, ethical governance, transparency, and accountability.

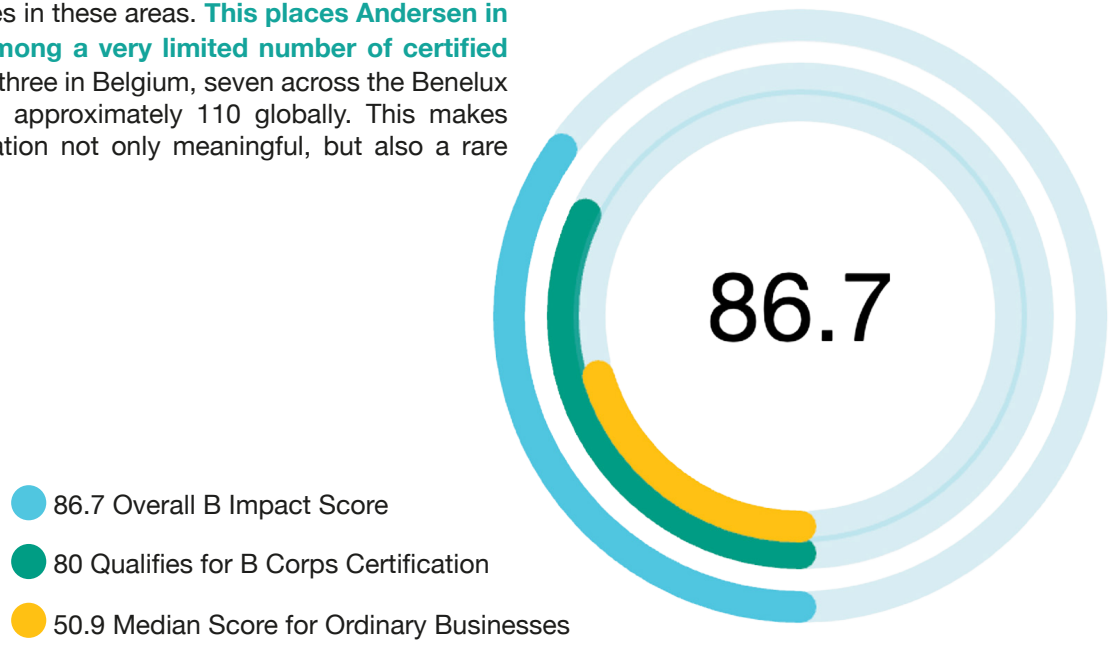
This certification reflects our ongoing commitment to balancing purpose and profit, integrating positive impact into the way we operate. **This certification confirms our belief that long-term success is built not only on financial performance but also on how we treat people, protect the environment and contribute to society**.

Pursuing B Corp certification was a natural progression aligned with our values and long-standing mission. As a legal services provider, we strive to support not only our clients, but also our employees, local communities, and the world around us. Our operations are guided by integrity, a clear sense of purpose, and a long-term perspective. **We believe that business can and should be a force for good**.

The certification process involved a rigorous assessment across five key areas: **governance, workers, community, environment,** and **customers**. In governance, we demonstrated ethical conduct, transparent leadership, and accountable decision-making. For our employees, we showed commitment to fair treatment, professional development, workplace safety, and alignment with international human rights standards. Our community engagement includes inclusive hiring, local involvement, charitable contributions, and responsible supply chain practices. On the environmental front, we have taken active steps to reduce our footprint through energy efficiency, waste reduction, sustainable commuting, and partnerships with local initiatives. In our client work, we remain focused on delivering legal services with integrity, transparency, and a clear emphasis on positive, measurable outcomes.

Our B Impact Score of 86.7 reflects the strength of our practices in these areas. **This places Andersen in Belgium among a very limited number of certified law firms** : three in Belgium, seven across the Benelux region, and approximately 110 globally. This makes the certification not only meaningful, but also a rare distinction within the legal profession.

For Andersen in Belgium, becoming a Certified B Corporation is more than a label. It is a **powerful affirmation of the values that drive us and the future we are working to build**. It strengthens public trust, sets a standard within our industry and reinforces our commitment to serving our clients, colleagues and communities with integrity and purpose. We believe legal services can contribute to responsible growth and positive societal impact, and we are committed to continuing to lead by example.



5 Impact Areas

Governance 19.0

Assesses how a company defines and upholds its mission, engages with its social and environmental responsibilities, and demonstrates ethical behavior and transparency. It also examines how well the company integrates stakeholder interests into decision-making, including protections for its mission through its legal structure (e.g., benefit corporation) or governing documents.

Mission & Engagement - Ethics & Transparency

Workers 31.2

Evaluates how a company supports its employees through financial stability, health and safety, well-being, professional growth, and overall engagement and satisfaction. This section also highlights business models that prioritize worker benefit—such as companies with at least 40% non-executive employee ownership or those offering workforce development programs for individuals facing employment barriers.

Financial security - Healthy, wellness and safety - Carreer developement - Engagement & Satisfaction

Community 23.2

Analyzes how a company interacts with and impacts the communities where it operates, recruits, and sources materials or services. Key areas include diversity, equity and inclusion, economic contribution, civic involvement, charitable efforts, and responsible supply chain practices. This section also recognizes business models aimed at solving community-based challenges such as reducing poverty through fair trade sourcing, supporting microenterprises and producer cooperatives, promoting local economic development, and committing to structured charitable giving.

Diversity, equity & inclusion – Economic impact – Civic engagement & giving

Environment 10.4

Examines a company's approach to environmental management and its impact on air, climate, water, land, and biodiversity. This includes both the direct effects of its operations and, where relevant, its supply chain and distribution practices. The section also highlights companies that demonstrate environmental innovation whether through sustainable production methods or by offering products and services that generate positive environmental outcomes. Examples include renewable energy solutions, waste or consumption reduction, land and wildlife conservation, safer product alternatives, and environmental education initiatives.

Environmental management – Air & climate – Water – Land & life

Customers 2.7

Reviews how a company serves and protects its customers, focusing on product and service quality, ethical marketing, data privacy and security, and responsiveness to customer feedback. This section also highlights offerings designed to address specific social issues such as healthcare or educational products, arts and media initiatives, services for underserved populations, and solutions that enhance the social impact of other businesses or organizations.

Customer stewardship



“The greatest threat to our planet is the belief that someone else will save it.”

— Robert Swan



Chapter 3
Sustainability Performance

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3.1 Reporting Framework

Reporting Methodology

This Sustainability Report has been prepared **in accordance with the Voluntary Sustainability Reporting Standard for Non-listed Small and Medium-sized Enterprises (VSME)**, developed by the European Financial Reporting Advisory Group (EFRAG).

The report covers **two reporting periods**: **1 October 2023 to 31 December 2024** and **1 January 2025 to 31 December 2025**.

Although Andersen in Belgium is currently not subject to the mandatory reporting requirements of the Corporate Sustainability Reporting Directive (CSRD), **we have voluntarily adopted the VSME framework** to demonstrate our commitment to transparency, responsible business conduct and continuous improvement in sustainability reporting.

The VSME has been developed by EFRAG as a simplified sustainability reporting framework for non-listed SMEs. It is closely aligned with the principles of the European Sustainability Reporting Standards (ESRS) while applying a proportionate approach that reflects the size, complexity and reporting capacity of smaller undertakings.

Furthermore, this report has been prepared using **both the Basic (B) and Comprehensive (C) modules of the VSME Standard**. The disclosures are organised according to the four reporting areas of **General Information**, **Environment**, **Social** and **Governance**, providing a structured and transparent overview of our sustainability performance.

Moreover, the report has been prepared on an individual entity basis. Greenhouse gas emissions have been calculated in accordance with the GHG Protocol, while other environmental, social and governance information has been compiled using internal records and information available at the reporting date.

The VSME has been developed by EFRAG based on the principles of the ESRS. The figure on the left illustrates the overarching structure of the ESRS, demonstrating how the VSME disclosures are organised into the same four reporting areas: General Information, Environment, Social and Governance.

GENERAL	ENVIRONMENT	SOCIAL	GOVERNANCE
ESRS 1	ESRS E1 Climate Change	ESRS S1 Own Workforce	ESRS G1 Business Conduct
ESRS 2	ESRS E2 Pollution	ESRS S2 Workers Value Chain	
	ESRS E3 Water & Marine	ESRS S3 Affected Communities	
	ESRS E4 Biodiversity	ESRS S4 Consumers & End Users	
	ESRS E5 Circular Economy		

Structure of ESRS

3.2 Basic Module

General Information

B1 - Basis for Preparation

During the two financial periods, from 1 October 2023 to 31 December 2024 and from 1 January 2025 to 31 December 2025, we operated from several sites across Belgium. However, for the purposes of this first sustainability report, we have defined the reporting scope selectively. For environmental metrics, we have taken into account only our central office in Brussels, which serves as our main operational hub, as this location functioned as the core site for our operational, administrative and strategic activities and therefore provides the most representative basis for environmental data at this stage. For social and governance metrics, we have included all our offices in Belgium — Brussels, Hasselt, Louvain-La-Neuve, Wavre, Antwerp — reflecting our broader organisational structure and workforce.

To meet relevant sustainability reporting requirements, we have provided key details about this location, including its full physical address and geolocation coordinates. Our HQ office is located in the Bastion Tower, Marsveldplein 5, 1050 Elsene, Brussels, Belgium.

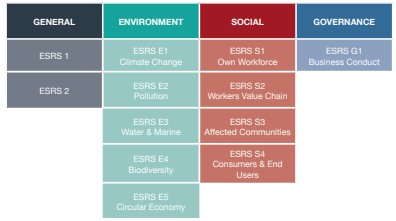
Our organisation is legally structured as PEETERS ADVOCATEN-AVOCATS BV, operating under NACE code 69101 – Activities of lawyers in Belgium. This report has been prepared on an individual basis and reflects only our own operations during the reporting period.

For the financial period 1 October 2023 to 31 December 2024, we recorded a revenue of €6.373.458 and employed a team of 38 people. For the financial period 1 January 2025 to 31 December 2025, we recorded a revenue of €6.855.427,58 and employed a team of 63 people. All primary activities were based in Belgium and coordinated from our Brussels office.

As part of our commitment to sustainability and responsible business conduct, we obtained B Corp certification on 2 July 2025, awarded by B Lab. With a score of 86.7, this certification recognises our alignment with leading environmental, social, and governance (ESG) standards, and highlights our ongoing efforts to improve our impact across these areas.



B2 – Practices, Policies and Future Initiatives for transitioning towards a more sustainable economy



We pursue a comprehensive approach to sustainability that brings together concrete practices, formal policies, and forward-looking initiatives. These efforts are designed to reduce our environmental impact, promote social responsibility, and ensure sound governance throughout our operations.

To support our transition towards a more sustainable economy, **we have integrated sustainability considerations into our overall business strategy, our daily operations, and our long-term planning**. This integrated approach reflects our commitment to responsible business conduct and continuous improvement.

The overview (right) outlines the sustainability topics currently being addressed through existing practices, established policies, or planned future actions. It highlights areas where progress is already being made or where new initiatives are actively under development. Where applicable, we have also defined specific targets to guide our efforts and monitor progress over time.

	Existing sustainability practices / Policies / Initiatives	Targets of the policies
Climate Change E1	x	x
Pollution E2	x	x
Water & Marine Resources E3	x	x
Biodiversity & Ecosystem E4	x	x
Circular Economy E5	x	x
Own Workforce S1	x	x
Workers in value chain S2	x	x
Affected Communities S3	x	x
Consumers and end-users S4	x	x
Business Conduct G1	x	x

Environmental Metrics

B3 - Energy and greenhouse gas emissions

As part of our commitment to transparency, climate responsibility, and the efficient use of resources, we disclose our energy consumption and associated greenhouse gas (GHG) emissions in line with the VSME.

Understanding our energy profile is a key step in assessing and managing our environmental impact. **By monitoring and reporting both electricity and fuel use, we aim to support data-driven decision-making, identify opportunities for reduction, and strengthen our overall sustainability strategy**.

For the reporting period, total electricity consumption amounted to 37,34 MWh and for the reporting period of 01/01/2025 - 31/12/2025 the total electricity consumption amounted to 30,65 MWh., **entirely sourced from renewable energy**, as confirmed through utility billing records and internal documentation. No electricity from non-renewable sources was consumed during this period, reflecting our preference for lower-impact energy where available.

In addition to electricity use, we also recorded fuel consumption for heating of the building totalling 120 MWh for the reporting period of 01/10/2023 - 31/12/2024 and 86 MWh for the reporting period of 01/01/2025 - 31/12/2025, which was entirely from non-renewable sources. While this reflects an area where further progress is needed, it provides a more complete and realistic view of our current energy footprint. We recognise the environmental implications of fossil fuel use and are actively exploring alternatives to reduce this dependency.

As part of this effort, **we are currently installing a heat pump system** at our main office, which will allow us to discontinue the use of heating oil from the upcoming winter onwards. This transition marks a significant step in reducing our reliance on non-renewable fuels and improving the energy efficiency of our operations.

Together, this data forms the basis for our Scope 1, 2 and 3 GHG emissions reporting and contributes to our broader efforts to transition to a low-carbon, resource-efficient economy.

1. Energy consumption of our office building in MWh

1 October 2023 - 31 December 2024 :

	Renewable	Non-Renewable	TOTAL
Climate Change	37.34	0	**37.34**
Pollution	0	120	**120**

1 January 2025 - 31 December 2025 :

	Renewable	Non-Renewable	TOTAL
Climate Change	30.65	0	**30.65**
Pollution	0	86	**86**

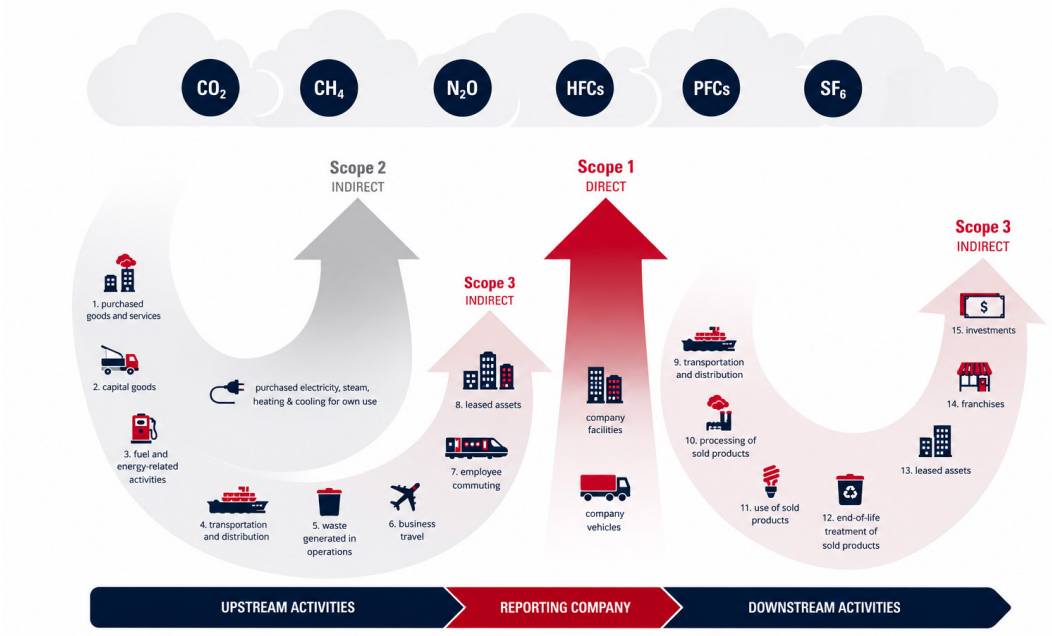
2. Gros greenhouse gas (GHG) in tons of CO2 equivalent (tCO2eq)

At our company, we report our gros greenhouse gas (GHG) emissions in alignment with the GHG Protocol, a globally recognised standard that provides a comprehensive framework for measuring and managing emissions across all aspects of our operations. By adhering to this protocol, **we ensure our reporting is consistent, comparable, and in line with internationally accepted best practices**.

Our GHG reporting approach ensures that we accurately reflect our environmental impact in line with our operational structure and ownership profile. It also supports our broader commitment to transparency, accountability, and continuous improvement in environmental performance.

The GHG Protocol categorises emissions into three distinct scopes.

Scope 1	Scope 2	Scope 3
includes direct emissions from sources that are owned or controlled by our company, such as fuel combustion on-site or emissions from company-owned vehicles	covers indirect emissions from the generation of purchased energy, including electricity, heating, cooling, or steam that we consume.	encompasses all other indirect emissions that occur throughout our value chain. These can include emissions from purchased goods and services, business travel, waste disposal, transportation, and other upstream or downstream activities.



Source : World Resources Institute, & World Business Council for Sustainable Development. (2011). Corporate Value Chain (Scope 3) Accounting and Reporting Standard. (p.5)

Scope 1
Direct emission

Emissions from sources owned or controlled by our organization

• Total fuel consumption of cars for professional travel : 2 672 kg CO_2 / 2.67 tCO_2

• Total use of heating oil of our office space: 32 160 kg CO_2 / 32.16 tCO_2

Total Scope 1
34.40 tCO_2



Scope 2
Indirect emissions from purchased energy

Our electricity is generated by 100% renewable energy.

• Total electricity consumption for our office space:
- 37 390 kWh
- 0 kg CO_2

Total Scope 2
0 tCO_2



Scope 3
All other indirect emissions supply & value chain

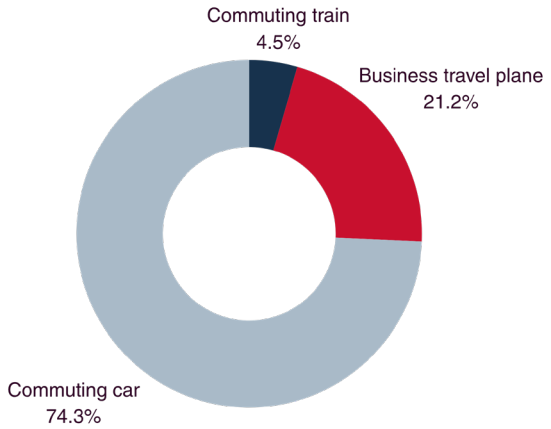
For our company scope 3 is not mandatory, but we do understand the significance of this scope.

• Total of business travel by plane: 7 500 kg CO_2e / 7.5 tCO_2e

• Total of commuting by train:
- High speed train: 360 kg CO_2
- Regular train: 1 300 kg CO_2
Total : 1.6 tCO_2

• Total of commuting by car:
- Electric cars : 5 376 kg CO2
- Hybrid cars: 5 376 kg CO2
- Petrol cars: 15 488 kg CO_2
Total 26.24 tCO_2

Total Scope 3
34.35 tCO_2



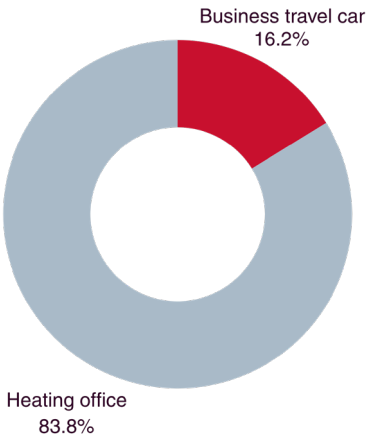
Scope 1
Direct emission

Emissions from sources owned or controlled by our organization

• Total fuel consumption of cars for professional travel : 4 429 kg CO_2 / 4.43 tCO_2

• Total use of heating oil of our office space: 22 962 kg CO_2 / 22.96 tCO_2

Total Scope 1
27.4 tCO_2

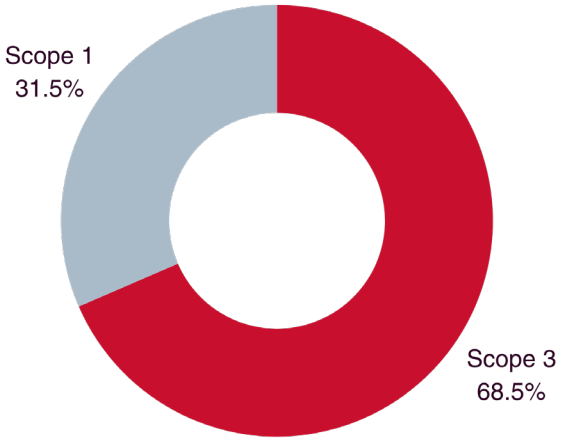


Scope 2
Indirect emissions from purchased energy

Our electricity is generated by 100% renewable energy.

• Total electricity consumption for our office space:
- 30 654 kWh
- 0 kg CO_2

Total Scope 2
0 tCO_2



Scope 3
All other indirect emissions supply & value chain

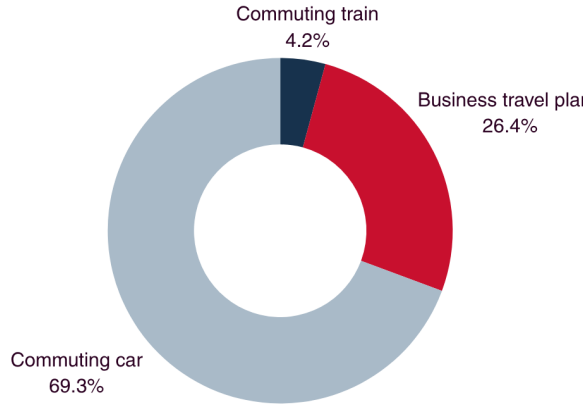
For our company scope 3 is not mandatory, but we do understand the significance of this scope.

• Total of business travel by plane: 12 434 kg CO_2e / 12.43 tCO_2e

• Total of commuting by train:
- High speed train: 400 kg CO_2
- Regular train: 2 155kg CO_2
Total : 2.56 tCO_2

• Total of commuting by car:
- Electric cars : 8 912 kg CO2
- Hybrid cars: 10 000 kg CO2
- Petrol cars: 25 677 kg CO_2
Total 44.59tCO_2

Total Scope 3
59.58 tCO_2



3. Greenhouse gas (GHG) intensity

Our company has disclosed its greenhouse gas (GHG) intensity for the reporting period, in line with recognised sustainability reporting practices. GHG intensity is calculated by dividing total gross GHG emissions, measured in tonnes of CO2 equivalent (tCO2e), by our company's turnover. This metric provides **insight into the carbon efficiency of our operations relative to financial performance**. For the period from 1st October 2023 to 31st December 2024, our company reported gross GHG emissions of 70.23 tCO2e and a turnover of € 6.373.458. Based on these figures, the GHG intensity for the reporting period is calculated as 11,02 tCO2e/M€, reflecting the relationship between environmental impact and economic activity.

For the period from the 1st of January 2025 to the 31st of December 2025, our company reported gross GHG emissions of 86,98 tCO2e and a turnover of €6.855.427,58. Based on these figures, the GHG intensity for the reporting period is calculated as 12,69 tCO2e/M€ reflecting the relationship between environmental impact and economic activity.

When comparing both reporting periods, it is important to consider the evolution of our organisation and the differences in reporting duration. While our total GHG emissions increased, this development should be viewed in the context of our significant workforce growth, from 38 employees in the 2023–2024 reporting period to 63 employees in 2025. Furthermore, the first reporting period covers 15 months, whereas the second covers 12 months, making a direct comparison less straightforward. These factors provide important context for interpreting our environmental performance. Nevertheless, we recognise the importance of monitoring and reducing our carbon footprint as our organisation continues to grow, and we remain committed to improving our environmental performance over time.



B4 - Pollution of air, water and soil

This topic is currently not applicable to Andersen in Belgium.

Our operations do not involve activities that generate significant pollutant emissions to air, water, or soil. Furthermore, we are not subject to any legal or regulatory obligations requiring us to monitor or report such emissions, nor do we currently disclose this information on a voluntary basis. As a result, no data is reported under this section for the relevant reporting period.

B5 – Biodiversity

Andersen in Belgium does not own, lease, manage, or operate any sites that are located within, adjacent to, or have the potential to impact areas classified as biodiversity-sensitive.

As such, we are not subject to biodiversity-related disclosure requirements, and no data is reported under this section for the current reporting period.

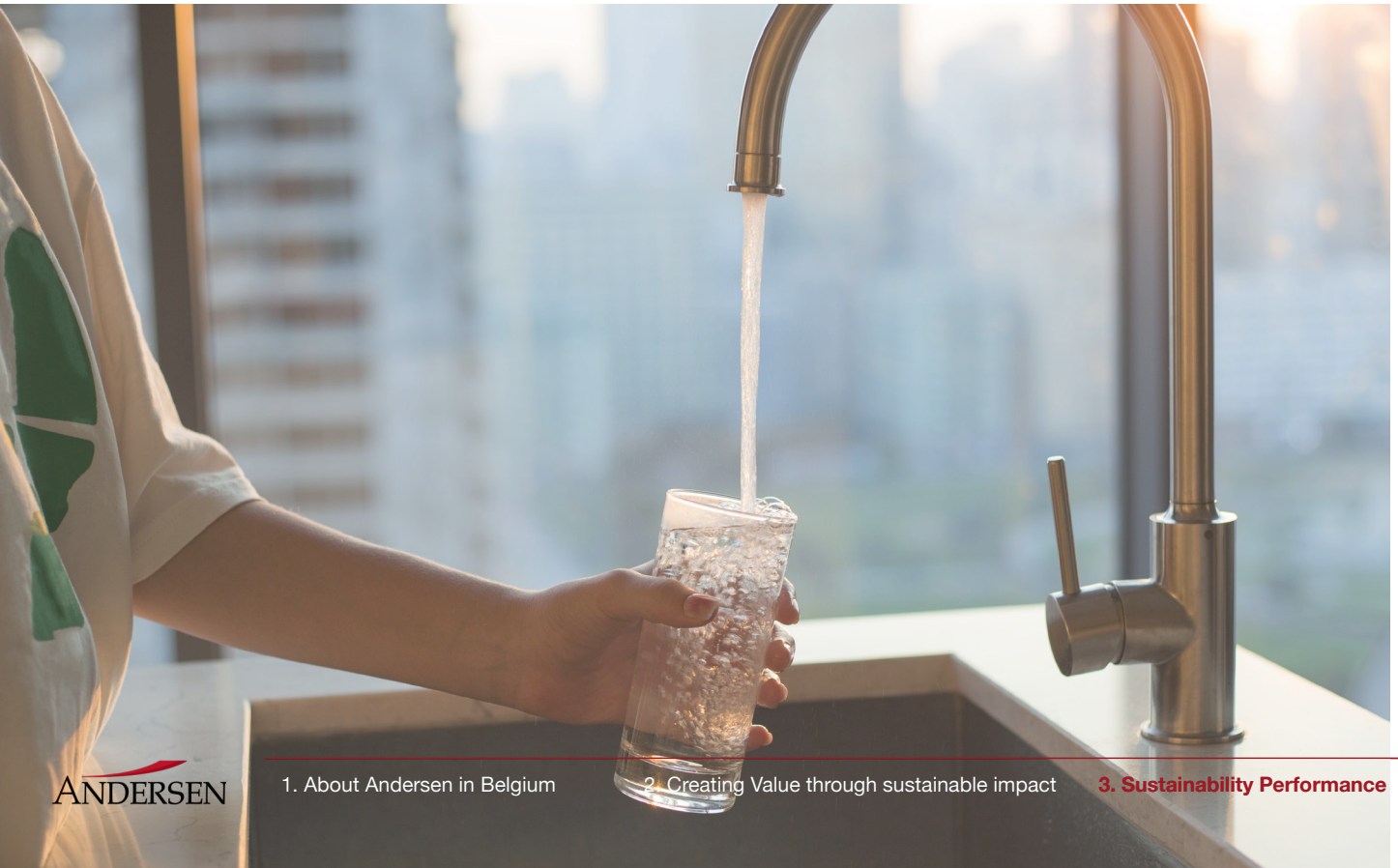
B6 – Water

At present, Andersen in Belgium does not have access to precise water consumption data. Our offices are located within a multi-tenant commercial building where utilities, including water, are centrally managed by the building operator. Charges are applied on a flat-rate (forfait) basis, and water usage is not metered or allocated at the tenant level. As a result, we are currently unable to report on actual volumes of water withdrawn during the reporting period.

Given the nature of our business as a professional services firm and the number of employees, **our water use is considered to be limited** and primarily related to sanitation, cleaning, and kitchen activities. No water is used in our core business processes.

To further reduce our environmental impact, **we have implemented a range of water-saving solutions across our office spaces**, including low-flow faucets, toilets, showerheads, and eco-mode dishwashers. In addition, we have installed Berky water filters to provide high-quality tap water to all employees, eliminating the need for bottled water. These measures contribute not only to reduced water consumption but also to the minimisation of single-use plastic waste.

We remain attentive to the possibility of improving data access in collaboration with our building management and are open to including consumption estimates in future reports as more granular data becomes available.

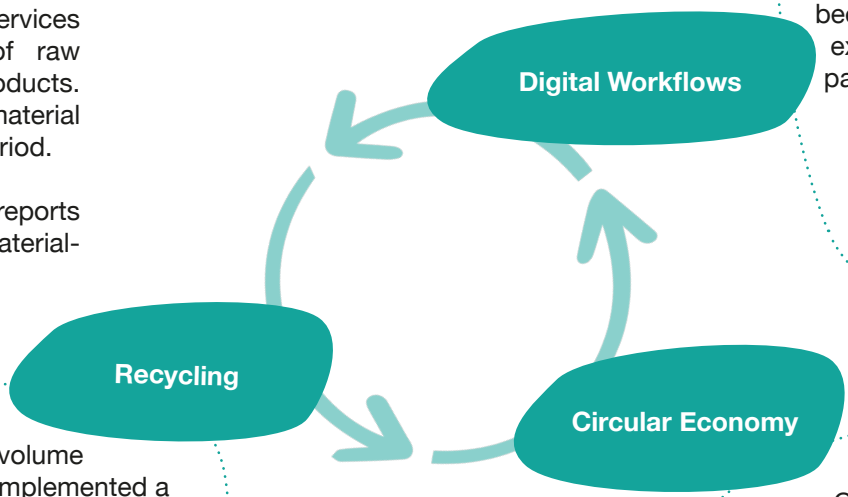


B7 - Resource use, circular economy & waste management

We are committed to minimizing our environmental footprint through responsible resource use, effective waste management, and the integration of circular economy principles where relevant to our operations.

Due to the nature of our activities as a professional services organization, material mass flow is not a significant factor in our operations. Our services do not depend on substantial volumes of raw materials, auxiliary inputs, or semi-finished products. Consequently, no further disclosures on material consumption are applicable for the reporting period.

This section will be reassessed in future reports should our operations evolve to include more material-intensive activities.



To address the traditionally high reliance on paper within the professional services sector, we have transitioned to digital workflows wherever possible. This shift has significantly reduced paper consumption while improving operational efficiency. Sustainability considerations are also embedded in our office infrastructure and design. Reusable and mobile interior walls have been installed to enable flexible use of space and extend the lifespan of materials, while acoustic panels made from recycled materials have been integrated to improve both environmental performance and workplace comfort. In addition, non-toxic cleaning products are used throughout our premises to support a healthier indoor environment and reduce ecological impact.

Although we do not currently quantify the exact volume of waste generated annually, we have implemented a range of practical measures to manage and reduce waste in a responsible manner. Waste streams are separated to facilitate recycling, including plastic, paper, and organic waste. Biodegradable waste is processed using on-site composting systems, contributing to waste reduction and lower greenhouse gas emissions. All remaining waste is collected and treated by MCA, a certified recycling partner. In parallel, internal initiatives are in place to actively engage employees in sustainable waste management practices, and we work with suppliers that demonstrate alignment with our environmental values.

Circular economy principles guide our approach to material use, process design, and overall resource efficiency. Rather than following a linear “extract–use–dispose” model, we focus on keeping materials in use for as long as possible through reuse, adaptability, and responsible procurement. These practices contribute to reduced environmental impact, improved operational efficiency, and the long-term sustainability of our business.

Social Metrics

B8 - Workforce - General characteristics

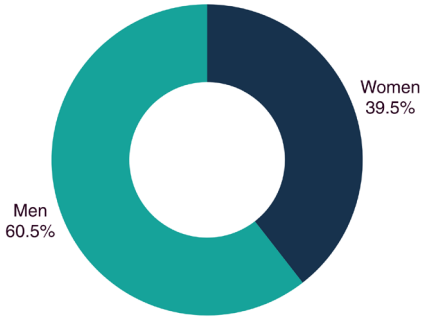
This section presents an overview of our workforce for the reporting period from 1 October 2023 to 31 December 2024 and of the period from the 1st of January 2025 to the 31st of December 2025, reflecting our commitment to transparency in the way we structure and manage our team. **The data is reported on a headcount basis and covers contract types, gender representation, and total workforce size**.

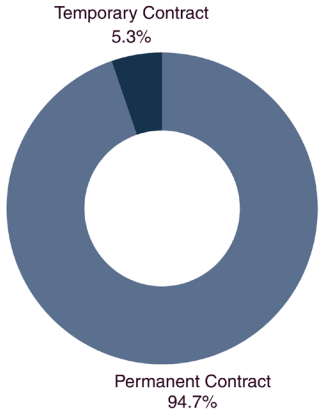
Collecting and disclosing this information helps us better understand the composition and needs of our workforce. It supports our ongoing efforts to foster a fair, inclusive, and people-focused workplace, and allows us to monitor changes and improvements over time.

December 2024

We employed **38 individuals**, all based in Belgium. Our workforce included 36 employees on permanent contracts, reflecting our commitment to long-term employment stability, and 2 employees on temporary contracts, offering flexibility in line with operational needs and specific project demands.

In terms of gender distribution, our team consisted of 15 women and 23 men, demonstrating a diverse composition aligned with our values of inclusion and equity.



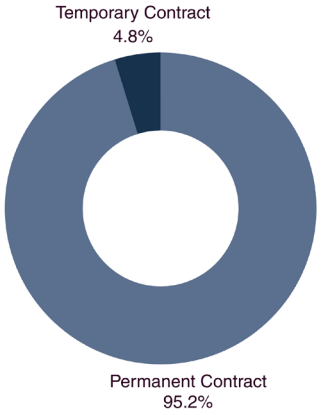


December 2025

We employed **63 individuals**, all based in Belgium. Our workforce includes 60 employees on permanent contracts, reflecting our commitment to long-term employment stability, and 3 employees on temporary contracts, offering flexibility in line with operational needs and specific project demands.

In terms of gender distribution, our team consists of 33 women and 30 men, demonstrating a diverse composition aligned with our values of inclusion and equity.





B9 - Workforce – Healthy and safety

No work-related accidents or injuries have been reported.

At our legal firm, **we always ensure that our employees are in a safe and healthy work environment,** free from violence, harassment, intimidation, sexual harassment, and other unsafe or disruptive conditions resulting from internal or external threats. We continually strive to maintain a safe, healthy and productive workplace in consultation with our employees. Any identified risk of accidents, injuries and other situations that may cause an adverse health impact will be addressed and appropriate action will be taken to resolve it.

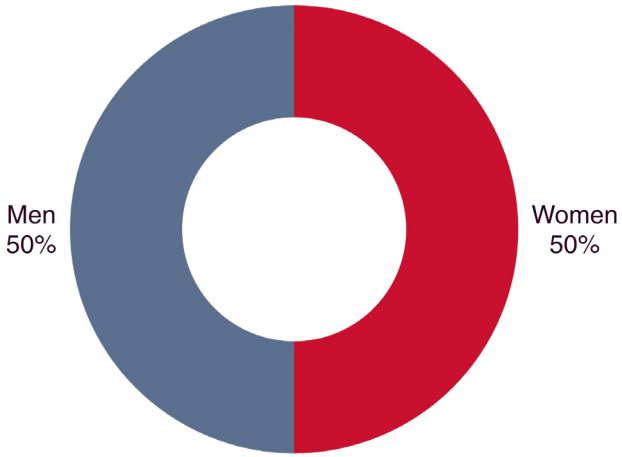
B10 – Workforce – Remuneration, collective bargaining and training

At Andersen in Belgium, we are committed to **fair and responsible employment practices**. All employees receive remuneration that is consistently above the applicable minimum wage, reflecting both legal compliance and our commitment to decent work. Pay levels are reviewed regularly and are based on individual performance, internal equity, and evolving market standards. We uphold **fair labour principles** as a core part of our organisational values, ensuring that our compensation practices support employee well-being and align with international expectations on decent work and fair pay.

Ensuring pay equity is an integral part of our employment practices. **Our remuneration and career progression frameworks apply equally to women and men**, with compensation and advancement based on objective criteria such as experience, responsibilities and performance. We are committed to maintaining this standard in the future by continuously monitoring and addressing any potential disparities.

Furthermore, although no employees are currently covered by collective bargaining agreements, we respect the right to freedom of association and collective negotiation. While formal agreements are not in place, we maintain open and constructive communication with our team, and employment-related matters are addressed through direct dialogue and mutual engagement.

We view **employee development** as an essential part of supporting professional growth and building long-term organisational capacity. Training opportunities are offered regularly to help employees develop relevant skills, stay informed, and adapt to changing business needs. During the reporting period, each employee received an average of one hour of training per month. This investment in learning supports both individual performance and the company's broader development





Governance Metrics

B11 - Convictions and fines for corruption and bribery

At our firm, we maintain a strict zero-tolerance policy towards corruption and bribery. **Ethical conduct and legal compliance are fundamental to our operations as a law firm**, and these principles are embedded in our internal policies and day-to-day practices.

During the reporting period, no convictions or fines were recorded in relation to breaches of anti-corruption or anti-bribery laws. While this disclosure is not directly applicable to the nature of our services, we recognise its importance and confirm that our organisation has not been involved in any such violations. This reflects our continued commitment to integrity, professional responsibility, and adherence to both legal obligations and best practices.



3.3 Comprehensive Module

General Information

C1 - Strategy : Business Model and Sustainability

1. Business Model

At Andersen in Belgium, our business model is centered on delivering **high-quality, tailored legal advice and assistance to a diverse client base**. Our core activities include providing expert legal services across a wide range of domains, such as corporate law, commercial and economic law, tax law, real estate and construction law, employment and social security law, dispute resolution, public and administrative law, environmental and planning law, and EU law.

We primarily operate within Belgium while also supporting **international and cross-border matters through our global network**. Our services respond to the needs of key market segments including real estate and construction, corporate and financial services, public sector projects, employment, and sustainability-related legal advisory.

Our clients include small and medium-sized enterprises, publicly listed companies, entrepreneurs, property developers, construction firms, employers, public authorities, non-profit organizations, and private individuals. These relationships form a broad and interconnected ecosystem that supports the delivery and application of our services. We engage with clients through direct and personalized interactions, both in person and via digital platforms, ensuring accessibility, responsiveness, and solutions tailored to specific needs.

The nature of our business as a **knowledge-based legal services provider** shapes how we allocate resources, develop expertise, and position ourselves in the market. It also defines our role as a **trusted advisor within a complex regulatory and economic environment, where legal guidance increasingly intersects with sustainability-related requirements and expectations**.

2. Integration of Sustainability into Strategy

Sustainability is embedded within our strategic approach and influences how we manage operations, support our clients, and create long-term value. Given the nature of our activities, our environmental footprint is primarily linked to office operations and transportation, while our broader impact is driven by the advice we provide and the standards we uphold.

This dual dimension shapes our sustainability strategy. On the one hand, we focus on minimizing the environmental impact of our internal operations and fostering a responsible, inclusive workplace. On the other hand, we leverage our legal expertise to support clients in navigating sustainability-related regulations, managing ESG risks, and integrating responsible practices into their own activities.

As a people-driven organization, our strategy places strong emphasis on employee well-being, inclusion, and professional development. At the same time, the trust placed in us by clients requires robust governance, transparency, and strict adherence to ethical and professional standards. These elements are not separate from our business model but are inherent to how we operate and deliver value.

Through this integrated approach, sustainability considerations are embedded into decision-making, resource allocation, and service development, ensuring alignment between our professional activities and broader environmental and social objectives.

3. Strategic Sustainability Pillars

Our sustainability strategy is structured around **five key pillars**, which reflect both our operational footprint and the nature of our services:

Environment

We aim to minimize the environmental footprint of our operations through responsible office management and efficient resource use.

- Use of renewable electricity
- Energy-efficient office design (natural light, LED lighting, smart thermostats)
- Water-saving installations and composting of organic waste
- Digitalization to reduce paper consumption
- Encouraging telework and sustainable mobility
- Annual review of environmental objectives.

Social & Employees

We promote a supportive, inclusive, and healthy working environment for our employees.

- Flexible work policies and ergonomic workplaces
- Mental and physical health initiatives
- Diversity and inclusion policies
- Clear ethical code and complaints procedures
- Professional development and mentorship programs.

Community Engagement

We use our legal expertise to contribute to a fairer and more inclusive society.

- Pro bono legal services for non-profit organizations and vulnerable groups
- Financial and voluntary support to selected charities
- Long-term partnerships with community-focused organizations
- Development of staff volunteering initiatives.

Governance & Ethics

Strong governance and ethical conduct are central to our role as a legal services provider.

- Strict compliance with ethical and deontological standards
- Robust conflict-of-interest management
- Transparent decision-making processes
- GDPR-compliant data protection systems
- Annual review of governance-related risks.

Sustainable Business Services

We support clients in integrating sustainability into their operations and governance frameworks.

- Legal support in sustainability, corporate responsibility, and ESG reporting
- Awareness-raising through trainings, workshops, and events on sustainable governance.

C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy



E1 - Climate Change

We are committed to reducing our contribution to climate change through responsible energy use, sustainable office design, and flexible working practices. Although our activities as a professional services firm have a relatively limited direct environmental footprint, we recognise our responsibility to minimise greenhouse gas emissions and continuously improve our environmental performance.

To support this commitment, all electricity consumed within our offices is sourced from renewable energy providers. Furthermore, our offices are designed to maximise energy efficiency through the use of LED lighting, motion sensors, programmable thermostats, double-glazed windows, solar shading, and abundant natural daylight. Heating and cooling systems are centrally managed and operate primarily during working hours, helping to reduce unnecessary energy consumption while maintaining a comfortable working environment.
In addition, extensive digitalisation enables flexible working arrangements and teleworking, allowing employees to work efficiently from different locations while reducing commuting-related emissions. Sustainable mobility is further encouraged through centrally located, bicycle-accessible offices and the use of virtual collaboration tools whenever possible. As a result, our approach combines operational efficiency, employee well-being, and environmental responsibility.



Beyond energy management, we seek to minimise our broader environmental impact through water-saving technologies, filtered drinking water systems, composting initiatives, recycling programmes, and the elimination of disposable kitchenware. Moreover, our environmental approach is aligned with the objectives of the Paris Agreement, the United Nations Sustainable Development Goals (SDGs), the OECD Guidelines for Multinational Enterprises, and the scientific recommendations of the IPCC.

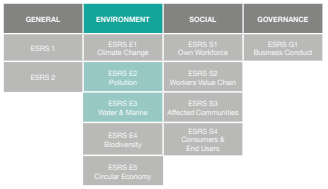
Looking ahead, Andersen in Belgium aims to further strengthen its climate strategy through enhanced monitoring, increased employee engagement, and additional measures that support the transition towards a low-carbon and resource-efficient economy.

C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy



E1 - Climate Change

Current Practices	Policies	Future initiatives
• 100% renewable electricity supply • LED lighting and motion sensors • Double-glazed windows and solar shading • Heating and cooling restricted to working hours • Office locations selected to maximise natural daylight • Digitalised and paper-light working environment • Teleworking and virtual meeting capabilities • Sustainable mobility promotion	• Environmental Policy Statement • Flexible Working Policy	• Evaluate opportunities for on-site renewable energy generation. • Enhance monitoring of energy consumption and greenhouse gas emissions. • Integrate climate-related indicators into sustainability reporting. • Further promote sustainable commuting through public transport, cycling, walking, and other low-carbon mobility options. • Provide clients with information on sustainable travel options when visiting our offices. • Continue the transition towards a paper-light office through the exclusive use of FSC-certified or 100% recycled paper and carbon-neutral printing solutions where feasible. • Introduce a “Thick Sweater Friday” initiative to reduce heating demand and raise awareness of energy consumption. • Encourage employees to power down computers, monitors, printers, and other electronic devices when not in use. • Strengthen collaboration with local and environmentally responsible suppliers. • Expand sustainable catering options that prioritise local, seasonal, organic, and plant-based products while minimising waste and packaging. • Further strengthen ESG, climate, and environmental awareness training for employees and legal professionals. • Continue selecting ecological and sustainable gifts for employee family initiatives.



C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

E2 - Pollution

As a law firm, we have limited direct pollution impacts. Nevertheless, **we adopt a precautionary approach and seek to minimise indirect pollution associated with office operations, resource consumption, and waste generation**.

Pollution prevention is integrated into our day-to-day activities through responsible procurement, efficient equipment use, waste separation, composting, and the reduction of single-use materials. Consequently, environmental considerations are embedded in routine office management despite the relatively low pollution risk profile of our activities.

Current Practices	Policies	Future initiatives
• Focus on minimising indirect pollution from office activities • Eco-mode dishwashers and appliances • Filtered drinking water systems • Composting of organic waste • Selection of environmentally conscious materials and products • Reduction of single-use plastics	• Environmental Policy Statement	• Conduct periodic reviews of pollution sources associated with office operations. • Further refine pollution prevention measures and environmentally responsible procurement practices. • Continue reducing waste-related environmental impacts through improved operational practices. • Identify additional opportunities to reduce single-use materials and indirect pollution

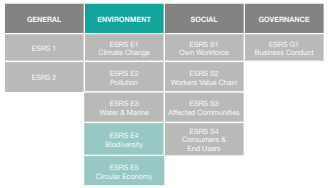
E3 - Water and Marine Ressources

We are committed to **using water responsibly** and **minimising unnecessary resource consumption** across our operations. While water use is not a material aspect of our business activities, we have implemented practical measures to improve efficiency and reduce waste within our office environment.

Water-saving technologies have been installed throughout our offices, including low-flow fixtures and efficient kitchen appliances. In addition, filtered drinking water is provided to encourage the use of tap water and reduce reliance on single-use plastic bottles. These measures support our broader commitment to responsible resource management and environmental stewardship.

Current Practices	Policies	Future initiatives
• Low-flow taps, toilets and showerheads • Sensor-operated water systems • Eco-mode dishwashers • Filtered drinking water systems • Measures to reduce bottled water consumption	• Environmental Policy Statement • Workplace Well-being Policy	• Enhance monitoring of water consumption. • Evaluate opportunities for greywater reuse where feasible. • Continue identifying and implementing practical water-efficiency improvements. • Further encourage the reduction of single-use plastic consumption through sustainable alternatives.

C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy



E4 - Biodiversity and Ecosystems

Although Andersen in Belgium does not have significant direct impacts on biodiversity, **we recognise the importance of protecting ecosystems and fostering awareness of nature-related issues.**

We incorporate biophilic elements into our workplaces through the use of indoor plants and natural design features that contribute to employee well-being and a healthier working environment. Furthermore, we seek opportunities to raise awareness of biodiversity-related challenges among our workforce.

Current Practices	Policies	Future initiatives
• Indoor plants within office spaces • Biophilic office design elements • Low-impact office operations	• Environmental Policy Statement • Workplace Well-being Policy • Ergonomics Policy	• Participate in local biodiversity, urban greening, or environmental restoration initiatives. • Organise employee awareness activities related to biodiversity and ecosystem protection. • Explore opportunities to support nature-positive projects and partnerships.

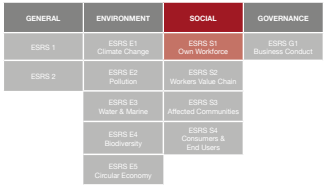
E5 - Circular Economy and Waste

We are committed to responsible resource use and waste minimisation. **Our approach prioritises prevention, reuse, recycling, repair, and digitalisation wherever possible.**

Through digital document management, sustainable procurement, composting, recycling, and the use of durable office materials, we seek to minimise waste generation while improving operational efficiency. **Circular economy** principles are increasingly integrated into our workplace design and purchasing decisions.

Current Practices	Policies	Future initiatives
• Modular and reusable office furniture • Movable interior walls • Acoustic panels manufactured from recycled materials • Waste separation and recycling systems • Composting of organic waste • Reusable kitchenware • Digital document, administrative and financial systems • Preventive maintenance to extend equipment lifespan • Sustainable procurement practices	• Environmental Policy Statement	• Conduct periodic waste audits to identify additional waste reduction opportunities. • Progress towards a zero-waste office approach. • Further reduce residual waste streams. • Increase the integration of circular economy criteria into procurement decisions. • Expand circular economy practices throughout office operations. • Continue reducing paper consumption through digitalisation and process optimisation.

C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy



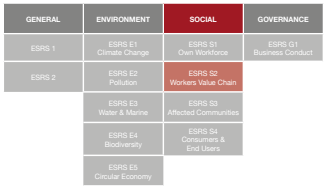


S1 - Our Workforce

At our firm, **we place employees at the centre of our responsible business approach**. We are committed to creating a safe, inclusive, ethical, and supportive working environment that promotes professional development, well-being, and equal opportunity.

Flexible working arrangements, continuous learning opportunities, and robust employee support mechanisms contribute to a positive workplace culture. Furthermore, **respect for human rights, dignity, and diversity is embedded throughout our policies and daily operations**.

Current Practices	Policies	Future initiatives
• Flexible working arrangements and teleworking • Support for employees returning from maternity leave • Protection and support for breastfeeding employees • Confidential whistleblowing and complaints channels • Ergonomic office and remote working arrangements • Training, mentorship and internal promotion opportunities • Well-being initiatives • Diversity and inclusion initiatives	• Flexible Working Policy • Breastfeeding Policy • Ergonomics Policy • Training and Development Policy • Internship Policy • Harassment, Violence and Transgressive Behaviour Policy • Whistleblowing Policy • Complaints Procedure • Internal Promotion Policy • Social Policy • Ethical Code	• Continue expanding flexible working arrangements and remote working opportunities. • Strengthen employee mental health and well-being initiatives. • Enhance diversity, equity, and inclusion monitoring and reporting. • Expand leadership development and mentoring programmes. • Further digitalise HR processes and employee support systems. • Continue investing in learning and development programmes, including sustainability-related competencies. • Strengthen employee engagement initiatives and workplace well-being programmes.



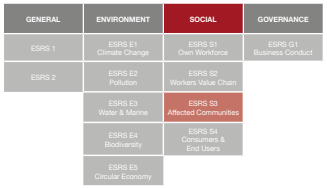
C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

S2 - Workers in the Value Chain

Although our value chain is relatively limited compared to larger industrial organisations, **Andersen in Belgium recognises its responsibility to promote ethical conduct and respect for human rights throughout its business relationships**.

Accordingly, human rights considerations are taken into account when entering into collaborations with suppliers and partners, and we seek to align our expectations with internationally recognised labour standards.

Current Practices	Policies	Future initiatives
• Human rights considerations in supplier and partner relationships • Awareness of risks related to forced labour, child labour and exploitation • ESG considerations in supplier selection where relevant	• Human Rights Policy • Child Labour Policy • Modern Slavery Policy • Ethical Code	• Develop and implement a formal Supplier Code of Conduct. • Introduce a supplier diversity policy that promotes collaboration with sustainable, local, and socially responsible suppliers. • Integrate ESG criteria into supplier selection, onboarding, and evaluation processes. • Strengthen supplier engagement on environmental, social, and governance expectations. • Continue promoting respect for human rights throughout the value chain.

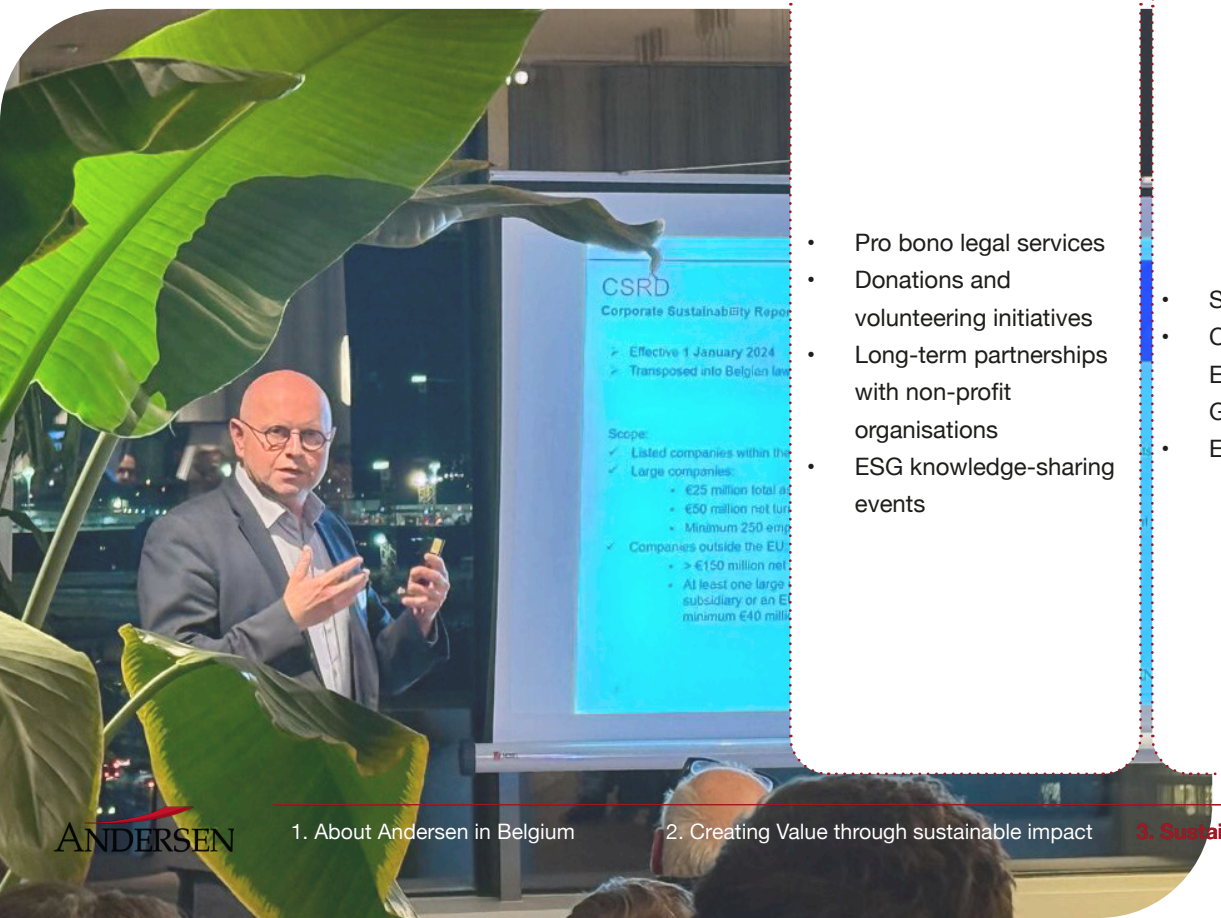


C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

S3 - Affected Communites

We seek to **create a positive impact** beyond our own operations **by supporting communities through legal expertise, volunteering, charitable initiatives, and knowledge sharing**.

Through pro bono work, partnerships with non-profit organisations, and ESG-related events, we contribute to social inclusion, sustainability awareness, and access to legal support for organisations that may otherwise have limited resources.



Current Practices	Policies	Future initiatives
• Pro bono legal services • Donations and volunteering initiatives • Long-term partnerships with non-profit organisations • ESG knowledge-sharing events	• Social Policy • Charitable Engagement Guidelines • Ethical Code	• Organise volunteering moments to support local community initiatives. • Increase the number of pro bono hours provided each year, with the objective of doubling total pro bono hours over the next five years. • Establish and strengthen long-term partnerships with charities, social enterprises, and community organisations. • Provide further annual training on social responsibility, sustainability, and community engagement. • Publish an annual ESG report highlighting progress on sustainability, social justice, and community support. • Explore the development of legal education initiatives and scholarship programmes that improve access to legal services for underrepresented communities. • Incorporate social and environmental sustainability considerations into client engagements and business relationships where appropriate. • Continue organising and supporting ESG-related awareness and knowledge-sharing events.

GENERAL	ENVIRONMENT	SOCIAL	GOVERNANCE
ESRS 1	ESRS E1 Climate Change	ESRS S1 Own Workforce	ESRS G1 Business Conduct
ESRS 2	ESRS E2 Pollution	ESRS S2 Workers Value Chain	
	ESRS E3 Water & Marine	ESRS S3 Affected Communities	
	ESRS E4 Biodiversity	ESRS S4 Consumers & End Users	
	ESRS E5 Circular Economy		

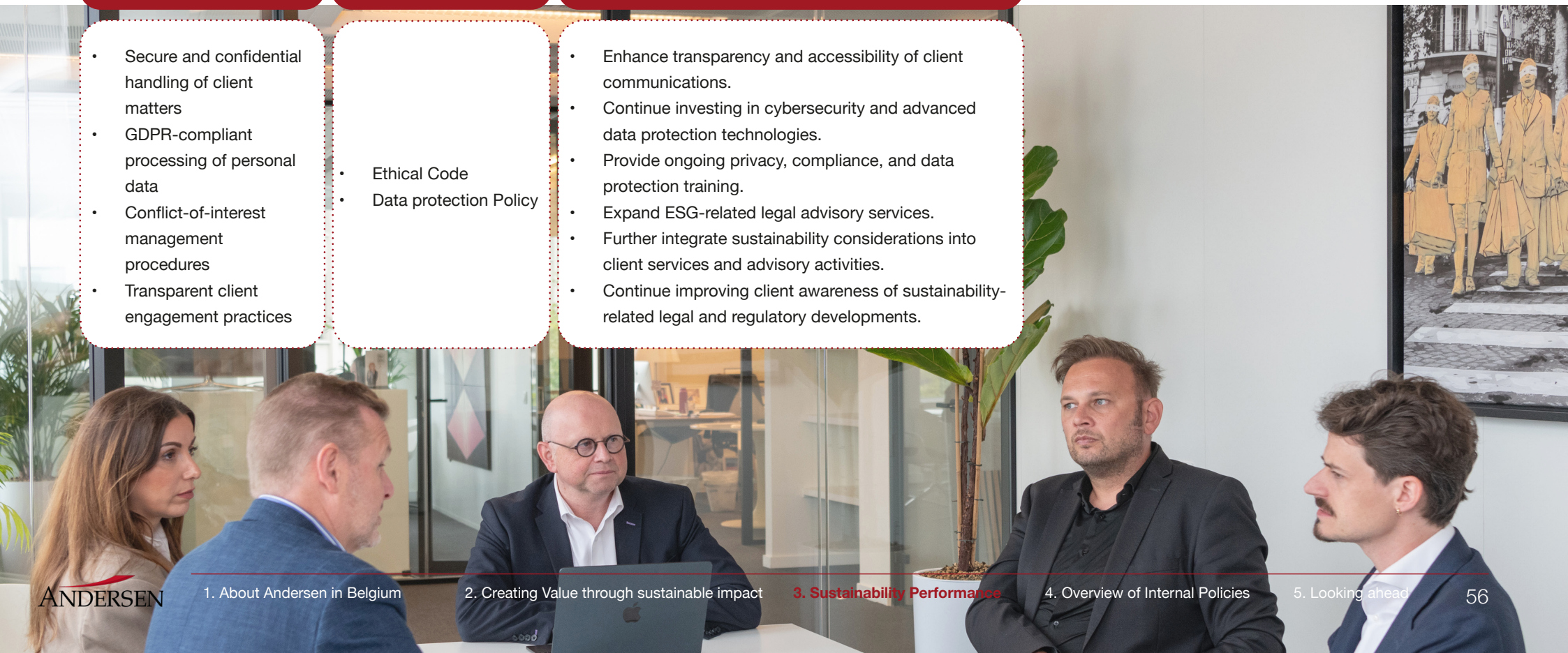
C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

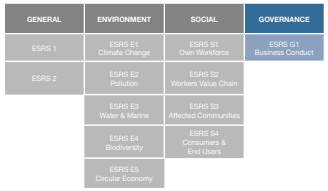
S4 - Consumers and Users

At Andersen in Belgium, **we are committed to maintaining the highest standards of professionalism, integrity, and confidentiality in all client relationships**. Protecting client interests and safeguarding personal data are fundamental elements of our service delivery.

We process personal data lawfully, fairly, and transparently, while continuously strengthening our information security practices. In addition, we increasingly support clients in navigating ESG-related legal and regulatory developments.

Current Practices	Policies	Future initiatives
• Secure and confidential handling of client matters • GDPR-compliant processing of personal data • Conflict-of-interest management procedures • Transparent client engagement practices	• Ethical Code • Data protection Policy	• Enhance transparency and accessibility of client communications. • Continue investing in cybersecurity and advanced data protection technologies. • Provide ongoing privacy, compliance, and data protection training. • Expand ESG-related legal advisory services. • Further integrate sustainability considerations into client services and advisory activities. • Continue improving client awareness of sustainability-related legal and regulatory developments.





C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy

G1 - Business Conduct

The foundation of our governance framework are: **ethics**, **integrity**, **transparency** and **accountability**. We maintain a zero-tolerance approach towards corruption, discrimination, harassment, and unethical conduct.

Our governance structure is supported by policies and procedures that promote responsible decision-making, legal compliance, stakeholder trust, and alignment with ESG principles. These principles guide both internal operations and external client relationships.

Current Practices	Policies	Future initiatives
• Responsible governance practices • Conflict-of-interest management • Equal opportunity and anti-discrimination measures • GDPR compliance framework • Internal reporting and complaints mechanisms	• Ethical Code • Human Rights Policy • Whistleblowing Policy • Complaints Procedure	• Continue strengthening the governance framework through regular reviews of policies, procedures, and controls. • Conduct annual governance, ethics, compliance, and anti-corruption training for employees and leadership. • Further integrate ESG considerations into strategic decision-making processes. • Maintain and strengthen diversity within leadership positions, with a long-term ambition of at least 30% representation of the underrepresented gender. • Strengthen stakeholder engagement through regular dialogue and sustainability reporting. • Continue developing compliance and risk management processes that support responsible business conduct. • Ensure ethical leadership principles remain embedded throughout the organisation through ongoing training and awareness initiatives. • Continuously review governance-related risks and internal control mechanisms

Environmental Metrics

C3- Greenhouse gas reduction targets and climate transition

Reducing greenhouse gas (GHG) emissions is an important part of our commitment to environmental responsibility and our broader sustainability strategy. As a professional legal services firm, our direct environmental impact is relatively limited. Nevertheless, **we believe that every organisation has a responsibility to contribute to the transition towards a low-carbon economy**.

Building on the greenhouse gas inventory presented in this report, we have established measurable emission reduction targets to guide our environmental efforts over the coming years. These targets focus on reducing emissions generated through our own operations while maintaining a practical and proportionate approach that reflects the nature and scale of our business.

Our greenhouse gas reduction targets are based on the GHG Protocol methodology and will be reviewed annually as part of our environmental management process. Progress will be monitored through the annual calculation of our Scope 1, Scope 2 and relevant Scope 3 greenhouse gas emissions.

Scope 1 and Scope 2 Greenhouse Gas Reduction Targets

The selected baseline reflects our current operational structure and provides an appropriate starting point for measuring future progress. Since all electricity purchased for our office is generated from renewable sources, our Scope 2 emissions are currently reported as zero. Consequently, our primary focus is on reducing Scope 1 emissions generated through heating and business travel.

Requirements	Disclosure
Target year	2030
Base year	2025
Base year emissions	Scope 1: 27.40 tCO_2e Scope 2: 0 tCO_2e
Target value	Reduce absolute Scope 1 greenhouse gas emissions by 40% by 2030 compared with the 2025 baseline. Maintain Scope 2 emissions at 0 tCO_2e through the continued purchase of 100% renewable electricity.
Units	Tonnes of carbon dioxide equivalent (tCO_2e)
Coverage	The target covers 100% of our Scope 1 emissions and 100% of our Scope 2 emissions relating to the operations included within the reporting boundary of this sustainability report.

Scope 3 Emissions

Although reporting Scope 3 emissions is voluntary under the VSME framework, we recognise that indirect emissions represent an important part of our overall environmental impact. We therefore monitor the most significant Scope 3 emission categories relevant to our activities, including employee commuting and business travel.

At this stage, we have not established a quantitative Scope 3 greenhouse gas reduction target. As this is our first sustainability report, we consider the current reporting period to represent the establishment of our Scope 3 baseline. We will continue to improve the completeness, consistency and quality of our Scope 3 data and will evaluate the feasibility of adopting a formal quantitative reduction target in future reporting periods.

Main Actions to Achieve Our Targets

To achieve our greenhouse gas reduction targets, we are implementing a range of practical measures that reduce emissions across our operations while improving the overall efficiency of our office environment.

One of the most significant initiatives is the replacement of our existing oil-based heating system with a heat pump. This investment will eliminate our dependence on heating oil from future winter seasons and is expected to substantially reduce our direct greenhouse gas emissions.

In addition, we remain committed to purchasing electricity exclusively from renewable energy sources, ensuring that our Scope 2 emissions remain at zero. We will continue improving the energy performance of our offices through the use of LED lighting, occupancy sensors, programmable thermostats and other energy-efficient technologies.

Reducing emissions associated with employee mobility also remains an important priority. We continue to encourage hybrid working arrangements, teleworking, public transportation and cycling by providing flexible working arrangements and appropriate facilities for employees. Where possible, virtual meetings are preferred over business travel to further reduce travel-related emissions.

Our transition towards a paperless working environment also contributes to reducing our environmental footprint. Through continued digitalisation of legal processes and internal workflows, we aim to minimise paper consumption while improving operational efficiency.
Furthermore, we will continue to prioritise local suppliers whenever appropriate, reducing transportation-related emissions while supporting the local economy.

Progress of these initiatives and our greenhouse gas reduction targets will be reviewed annually as part of our environmental management process. Where necessary, additional measures will be introduced to ensure continuous improvement in our environmental performance.

Climate Transition

As a provider of professional legal services, Andersen in Belgium does not operate in a sector that is generally classified as a high climate impact sector. Consequently, the adoption of a formal climate transition plan is not required under the VSME reporting framework.

Nevertheless, climate considerations are fully integrated into our sustainability strategy and operational decision-making. Rather than developing a standalone transition plan, we pursue a continuous improvement approach that focuses on reducing our greenhouse gas emissions, improving energy efficiency, promoting sustainable mobility, reducing resource consumption and strengthening environmental awareness throughout our organisation.

Through the implementation of the measures described in this report, we aim to contribute to the transition towards a low-carbon economy while continuing to provide high-quality legal services in a responsible and sustainable manner.

We remain committed to reviewing our climate strategy regularly and will continue to strengthen our environmental ambitions as our organisation grows, our data quality improves and new technologies become available.





C4 – Climate risks

At Andersen in Belgium, we recognise that climate change may create both physical and transition-related risks for organisations across all sectors. As part of our sustainability approach, **we have performed a qualitative assessment of potential climate-related risks that could affect our operations, employees, clients, and business continuity**.

Given the nature of our activities as a provider of professional legal and advisory services, we have not identified any material climate-related risks that are expected to have a significant impact on our business in the short, medium, or long term. Our operations are primarily office-based, require limited physical infrastructure, and rely on a service-oriented value chain, which reduces our exposure and sensitivity to many climate-related hazards.

Furthermore, no material transition risks related to changes in climate regulation, technology, market dynamics, or stakeholder expectations have been identified at this stage. We currently assess the potential adverse effects of climate-related risks on our financial performance, operational activities, and service delivery as low across all assessed time horizons.

Nevertheless, we remain attentive to evolving climate-related developments and recognise that the regulatory and business environment may continue to change. We will therefore **continue to monitor emerging climate risks and opportunities as part of our broader sustainability and risk management processes and will reassess our exposure periodically as our organisation and external context evolve**.

Social Metrics

C5 – Additional workforce characteristics

During the reporting period from 1 October 2023 to 31 December 2024, Andersen in Belgium employed 38 individuals and therefore remained below the threshold of 50 employees referred to in the VSME Standard. Consequently, the additional workforce disclosures required under this section were not applicable during that reporting period.

As of the end of December 2025, Andersen in Belgium employed 63 individuals, all based in Belgium. Our workforce includes 60 employees on permanent contracts, reflecting our commitment to long-term employment stability, and 3 employees on temporary contracts, providing flexibility to meet operational needs and specific project requirements.

Our workforce consisted of 33 women and 30 men, representing a **balanced gender distribution** that reflects our commitment to **fostering a diverse, inclusive and equitable workplace where equal opportunities are available to all employees**.

At management level, the gender composition consisted of 100% male representation as of 31 December 2025. While our current management team is exclusively male, we remain committed to promoting diversity, equal opportunities and inclusive leadership throughout our organisation. Future appointments to management positions will continue to be based on merit, experience and competence while supporting our long-term diversity and inclusion objectives.

In addition to our employees, we work with self-employed lawyers who provide legal services exclusively to the firm on a full-time basis. During the reporting period, we also engaged three temporary agency workers through undertakings primarily involved in employment activities to support specific operational requirements.

Collecting and disclosing this information enables us to better understand the composition and evolving needs of our workforce. It supports informed decision-making, strengthens our people strategy, and reinforces our ongoing commitment to maintaining a fair, inclusive and people-focused workplace while monitoring progress over time.



C6 – Additional own workforce information – Human rights policies and processes

At Andersen in Belgium, **we are committed to respecting and promoting internationally recognised human rights throughout our operations and business relationships**. We take both individual and collective responsibility to uphold these principles in our daily activities and expect the third parties with whom we work to adhere to the same standards.

Our Human Rights Policy is guided by internationally recognised standards, including the Universal Declaration of Human Rights, the European Convention on Human Rights, as well as applicable Belgian, European and international legislation. We believe that respecting human rights is fundamental to responsible business conduct and forms an integral part of our corporate values and governance framework.

When selecting business partners, suppliers and other collaborators, we consider ethical and human rights-related risks where appropriate. We seek to work with organisations that share our commitment to responsible business conduct and avoid relationships where credible concerns regarding human rights violations have been identified. Through this approach, **we aim to promote responsible practices throughout our value chain**.

Furhtermore, we are committed to providing a working environment in which all employees are treated with dignity, respect and fairness. **We do not tolerate discrimination, harassment, violence, forced labour, child labour or any other practices that are inconsistent with internationally recognised human rights principles or applicable legislation**.

Any suspected or confirmed breaches of our Human Rights Policy may be reported through our internal reporting channels, including our Whistleblowing Policy and Complaints Procedure. Reports are reviewed promptly and confidentially, and appropriate corrective measures are taken where necessary in accordance with our internal policies and applicable legislation.

As a provider of legal services, respect for human rights, the rule of law and ethical business conduct forms an integral part of our professional responsibilities. Through our policies, governance framework and day-to-day operations, we strive to foster a workplace built on dignity, equality, respect and integrity while contributing to responsible business practices for our employees, clients and business partners.

To **support the implementation of our commitment to human rights**, Andersen in Belgium has adopted several complementary policies and procedures, including:



C7 – Severe negative human rights incidents

During the reporting period, our firm **did not identify or receive any confirmed reports of severe human rights incidents** within its own workforce relating to child labour, forced labour, human trafficking, discrimination or other serious human rights violations.

Furthermore, there were no confirmed severe human rights incidents involving workers in our value chain, affected communities, clients or other stakeholders that were linked to our business activities during the reporting period. This outcome reflects our commitment to responsible business conduct and is supported by the policies and procedures described in this report, including our Human Rights Policy, Code of Ethics, Whistleblowing Policy, Complaints Procedure, and policies addressing modern slavery, child labour, and harassment, violence and transgressive behaviour. We remain committed to monitoring potential human rights risks and to taking appropriate action should any concerns arise.

Governance Metrics

C8 – Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks

During the reporting period, **we did not generate any revenue from controversial activities** relating to weapons, the cultivation or production of tobacco, fossil fuels, or the manufacture of chemicals. As a provider of legal services, these sectors do not form part of our own business activities.

Furthermore, we are not excluded from EU Paris-aligned Benchmarks under the applicable exclusion criteria. Based on the nature of our activities, the exclusion criteria relating to the sectors referred to above are not applicable to our operations.

C9 – Gender diversity ratio in governance body

The highest governance body of Andersen in Belgium is the Shareholders' Meeting, which is responsible for the highest level of decision-making within the firm.

As of 31 December 2025, the Shareholders' Meeting consisted of two male members, resulting in 100% male representation within the governance body.

We recognise that diversity contributes to effective governance by bringing a broader range of perspectives and experiences to decision-making. While the current composition of our governance body is exclusively male, we remain committed to promoting diversity, equal opportunities and inclusive leadership throughout our organisation. Future appointments to governance positions will continue to be based on merit, experience and competence, while supporting our long-term diversity and inclusion objectives.



“Building trust. Driving sustainability. Creating lasting value.”

- Andersen in Belgium





Chapter 4
Overview of Internal Policies

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4.1 Policies

Hereunder you will find the **policies that Andersen in Belgium has put in place to enhance our positive impact** on people and the environment.

These policies are either embedded into our employee manual or published separately where appropriate, and many are publicly available upon request.



- Environmental policy statement
- Flexible working policy
- Data protection policy
- Social policy
- Ethical code
- Charities
- Human rights policy
- Breastfeeding policy
- Whistleblowing policy
- Internship policy
- Training and development
- Ergonomics policy
- Internal promotion
- Disciplinary procedure
- Policy on harassment, violence and transgressive behavior
- Career change policy
- Complaints procedure
- Modern slavery
- Child labor

Environmental Policy

At Andersen Belgium, **we are dedicated to minimizing our environmental footprint and fostering a sustainable future**. Sustainability is a core element of our operations, and we strive not only to comply with all environmental regulations but also to exceed the minimum standards wherever possible.

Our approach is guided by the following key initiatives:

Environmental Objectives

We are committed to reducing environmental harm by raising awareness and integrating sustainable practices into our daily operations. These include teleworking, improving energy efficiency, and embracing digital solutions to reduce paper consumption.

Sustainable Office and Mobility

Our office is strategically located in Brussels to help reduce travel-related emissions, offering excellent access to public transportation and encouraging sustainable commuting options.

Energy and Water Efficiency

We adopt energy-efficient technologies and water-saving measures throughout our premises. This includes providing filtered drinking water to limit plastic waste and promoting responsible resource use.

Recycling and Waste Management

We maintain comprehensive recycling systems and collaborate with environmentally conscious suppliers to ensure responsible waste handling and sustainable sourcing.

Support for the Local Economy

We prioritize working with local vendors and partners, reinforcing our commitment to supporting the local economy and community.

Open Communication

Sustainability is embedded in our governance and culture. We foster transparency, internal engagement, and continuous learning around environmental matters.

Annual Review and Improvement

We evaluate our environmental policy annually to monitor our progress and identify opportunities for improvement, ensuring that our practices remain effective and relevant.

Flexible Work Policy

We prioritize a healthy work-life balance and offer flexible work arrangements tailored to meet the needs of both our employees and our firm. By doing so, **we aim to reduce stress, enhance productivity, and allow our team members to manage personal priorities effectively**.

Work Arrangements

We provide a variety of flexible options, including

- Five-day or four-day workweeks
- Flexible hours
- Teleworking
- Part-time schedules
- Student work arrangements

Our employees are encouraged to propose tailored arrangements, which we evaluate based on feasibility, organizational impact, and workload. We ensure proposals are reviewed thoroughly, with written decisions provided within 30 days.

Teleworking

We offer the possibility of working remotely within agreed-upon limits. Leveraging our digital systems, we ensure that teleworking remains efficient, environmentally sustainable, and aligned with our values.

Procedure

We carefully assess all proposals through a cost-benefit analysis, considering their impact on the team, workload, and other factors. Approved arrangements are formalized in writing, and we may implement trial periods to test feasibility. If a proposal is not fully accepted, we work collaboratively to explore alternatives. In case of disagreement, our employees can address their concerns with HR, who oversees and reviews objections.



Data Protection Policy

At our firm, **we handle personal data responsibly and in full compliance with GDPR**, as protecting personal information is essential to our operations and client trust. We process data lawfully, fairly, and transparently, always with clear and revocable consent. Data is collected only for specific, relevant purposes and is kept confidential unless disclosure is legally required or in the client's interest. We implement and regularly update technical and organizational safeguards to prevent unauthorized access, loss, or misuse. Individuals have the right to access, correct, delete, restrict, or object to the processing of their data, as well as request portability. We retain data only as long as legally necessary, ensuring GDPR compliance throughout.



Social Policy

We are committed to conducting our **operations in alignment with the principles of Corporate Social Responsibility (CSR)**. Our policy integrates consumer interests, social and human rights, ethics and environmental concerns into our decision-making and operations.

In our social policy you will find:

Health and Safety

We maintain a safe and respectful workplace, free from harassment or unsafe conditions, and address risks proactively to protect employees' well-being.

Transparency

We apply transparent and participatory management practices, encouraging open communication and collaboration with employees. Similarly, our client relationships are built on trust, clear agreements, sustainable advice, and accessible legal support.

Sustainability and Ethics

We prioritize socially responsible actions within our internal structure and client services, promoting sustainable practices and adhering to the same CSR standards we recommend to our clients.

Trust, Respect and Integrity

Mutual respect and trust underpin our actions, ensuring ethical interactions with employees, clients, and partners.

Fighting Modern Slavery

We strongly oppose all forms of modern slavery, including forced labor, exploitation, human trafficking, and child labor. We commit to upholding high ethical standards and ensuring a work environment free from such practices.

Equality and Non-Discrimination

We ensure an inclusive work environment where diversity is celebrated, and no discrimination based on gender, race, age, religion, disability, or other status is tolerated. Transparent hiring practices and accommodation for employees with disabilities are integral to this commitment.

Diversity and Inclusion

We value multiculturalism, believing that diverse perspectives enhance our effectiveness and creativity. We strive to foster a cohesive and inclusive team.

Enforcement

All employees, partners, and suppliers are expected to uphold high ethical standards. Violations are thoroughly investigated, with potential disciplinary actions taken.

Ethical Code

At Andersen, **we are committed to acting with integrity, professionalism, and in full compliance with legal, ethical, and deontological standards**. We prioritize our clients' interests and avoid conflicts of interest, ensuring transparency throughout our work. Moreover, we recognize our role in building a more sustainable society and integrate environmental, social, and ethical values into both our operations and client services.

Additionally, we promote diversity, equality, and inclusion in the workplace, upholding a strict zero-tolerance policy against discrimination. We believe mutual respect, trust, and a safe environment are essential to our culture. Furthermore, we ensure the confidentiality and lawful, secure handling of all personal data.

We firmly oppose corruption, bribery, fraud, and anti-competitive practices. In the event of mistakes or complaints, we respond promptly and responsibly.

Moreover, we strictly enforce pur ethical code and expect full adherence from all team members. Finally, we encourage open communication, take responsibility for our ethical standards, and review this code annually to ensure continued improvement and alignment with our core values.

Charitable Organizations

We recognize the importance of charitable organizations and are committed to contributing to a sustainable society. **We support non-profit organizations through donations, volunteer work, and long-term partnerships**. We focus on causes related to education, environmental protection, equality, and social welfare.

Donations are made based on partner decisions, with employees encouraged to propose organizations. We also support employees' personal engagements through match funding, where we may match donations made by employees to eligible organizations. We refrain from donating to political, religious, or profit-driven organizations.

Furthermore, we provide **pro bono legal services** to Make-A-Wish and encourage employees to participate in volunteer work for causes they care about. Additionally, we offer support to initiatives like Maggie Program and Lift Talks, which contribute to sustainability and social welfare.

Finally, we are dedicated to raising awareness. We communicate these efforts transparently via various platforms, including our website, social media, and internal presentations.



Human Rights Policy

We are committed to respecting and promoting human rights in all our business activities. **We take personal and collective responsibility to ensure that human rights are always upheld in our work, and we expect affiliated third parties to adhere to this policy as well**.

We align with fundamental human rights principles set forth in international documents such as the European Convention on Human Rights and the Universal Declaration of Human Rights. We also respect relevant national and international laws related to human rights.

Before entering into new or renewed collaborations, we conduct human rights assessments to ensure the organizations we work with are not involved in human rights violations. We avoid partnerships with entities that may be linked to such violations.

Additionally, we handle concerns regarding human rights in sensitive regions with caution and care, encouraging our employees to do the same. We respect the rights of indigenous peoples, including their culture and land, and aim to protect and honor these rights in our actions.

Any violations or suspected violations of this policy will be investigated, and necessary measures will be taken. We do not tolerate actions that contravene our human rights policy.

Whistleblowing Policy

We uphold the highest standards of transparency and accountability. Therefore, **we provide a secure, confidential internal channel for employees to report violations, ensuring protection against retaliation for whistleblowers**. Our policy supports individuals who report breaches related to various sectors, including financial services, product safety, and environmental protection.

Furthermore, we protect whistleblowers from retaliation, including job-related disadvantages. All employees are encouraged to report violations internally first, though external reporting is also allowed. Confidentiality is maintained at all stages, in line with GDPR regulations. We have a dedicated reporting manager to handle cases with impartiality and care.

Breastfeeding Policy

Our firm supports breastfeeding mothers by providing a flexible, inclusive environment. We have a zero-tolerance policy for harassment or discrimination against breastfeeding employees, expecting all staff to offer support and respect for their needs.



Internship Policy

At Andersen in Belgium, we are committed to discovering new talent and supporting career development through internships. **Our internship policy provides a clear framework for the execution and guidance of internships, aiming to offer valuable learning experiences that contribute to the professional growth of interns**.

We recruit interns based on their qualifications, motivation, and suitability for the role, with internships available for students from their third year of bachelor studies. Interns are assigned mentors who provide daily guidance and support. The internships may include voluntary summer internships, as well as internships required by academic programs.

Moreover, we ensure that interns have access to relevant resources and participate in meaningful activities. At the end of the internship, we conduct formal evaluations and provide feedback, while interns are also encouraged to share their thoughts on the experience.

Training and Developement Policy

This policy is designed to provide a structured framework for the continuous training and professional development of all our employees. We aim to continuously promote legal expertise and other valuable skills to ensure and improve the quality of our services.

Continuous development is a deontological duty for every lawyer. Each lawyer will regularly acquire and update their skills in legal or professional support matters by attending and/or teaching recognized courses, lecturing in legal matters or publishing.

To meet and satisfy the needs of employees, we offer various ways that can contribute to the further development of our staff:

- internal training courses and working lectures
- external courses, working lectures and seminars
- external training programmes as part of professional training or continuing education
- interactive training courses
- e-learning

Andersen in Belgium provides reimbursement for approved training, courses and conferences.



Ergonomics Policy

Our firm is committed to **providing a safe and healthy work environment by addressing ergonomic risks and preventing musculoskeletal disorders both in the office and for remote workers**. Our focus is on minimizing physical strain, repetitive movements, and improper postures that could lead to injuries. We offer ergonomic furniture and equipment to support the physical needs of our employees and promote comfort and efficiency.

Moreover, we provide guidelines for proper workspace setup, ensuring factors like seating position, desk arrangement, and screen placement are optimized for health. Partners are responsible for ensuring ergonomic risks are minimized and conducting necessary evaluations, while employees are encouraged to maintain proper posture and report any symptoms of discomfort. Regular evaluations help to assess and reduce risks in the workplace.

Internal Promotions Policy

Promotions at our firm are based on an employee's performance, ability, potential, and overall contribution to the firm's growth. We follow a transparent, fair, and objective procedure, taking into account several key criteria: consistent high performance in the current role, demonstrated competencies and knowledge, meaningful contributions toward the firm's development, relevant work experience both within and outside the firm, additional hours worked beyond what is required, and engagement in training, representation, and publications. Finally, **all employees have an equal opportunity to be considered for promotion**.

Policy on harassment, violence and transgressive behavior

At Andersen in Belgium, we are dedicated to maintaining a work environment that is free from harassment, violence, and inappropriate behavior. **We are committed to ensuring a safe and respectful workplace where all employees feel valued and supported**. Our organization adheres to the highest standards of transparency and ethical responsibility to protect the well-being of our staff. All employees are expected to contribute to this environment and refrain from actions that violate this policy.

We take preventive measures to address psychosocial risks, including stress, harassment, and conflicts, and we ensure that any identified risks are promptly mitigated. Our commitment to equality, non-discrimination, and mutual respect is integral to our workplace culture. We provide support to those who experience or witness inappropriate behavior, offering clear reporting mechanisms and a confidential, impartial point of contact.

The policy outlines both internal and external procedures for addressing complaints, ensuring confidentiality and protection from retaliation. **We adopt a zero-tolerance approach to any form of misconduct**, and violations of this policy will result in appropriate disciplinary actions, depending on the severity of the breach. This policy is subject to annual review to ensure its continued relevance and effectiveness.



Career change Policy

At Andersen in Belgium, we recognize that employees may wish to change their career direction or pace. We are committed to providing an open, supportive environment that fosters both personal and professional growth. Employees are encouraged to assess their skills and long-term goals while we assist them in identifying new career opportunities within the firm or with a transfer to another Andersen office. **We offer a transparent and structured process for career changes, ensuring optimal use of employees' skills and supporting any necessary training or certifications**. Employees seeking a career switch must first discuss it with a partner, after which the request will be reviewed based on qualifications, office needs, and benefits for both parties. An evaluation will occur six months after a career change. We also support employees who pursue opportunities outside the firm.

Complaints procedure Policy

We offer a **formal complaints procedure for employees to address unsatisfactory work situations, aiming for resolution and prevention of harm**. Complaints can be made orally or in writing to the complaints handler, who will address them impartially. Employees can choose to initiate a reconciliation process or suggest alternative solutions. All complaints must be addressed promptly, with failure to respond appropriately leading to potential disciplinary action. If the resolution is unsatisfactory, formal intervention may be requested. This policy is reviewed annually for improvements.



Modern slavery Policy

We are committed to operating responsibly and upholding the highest ethical standards by actively combating modern slavery in all forms. We ensure compliance with all relevant laws and maintain a zero-tolerance approach across our operations and services. Our employees receive training to recognize and report signs of modern slavery, and we require our suppliers to meet the same high standards, verified through thorough assessments. This non-negotiable policy is regularly reviewed and must be strictly followed by all employees and partners.

Child Labor Policy

At Andersen in Belgium, we are committed to preventing child labor and promoting the protection and well-being of children. **We ensure compliance with all relevant laws and maintain a strict policy against child labor, forced labor, exploitation, and human trafficking**. Employees are trained to recognize and report risks, and we conduct thorough due diligence on all business partners to uphold our ethical standards. Any violations may lead to termination of the partnership. This policy is regularly reviewed to strengthen prevention and minimize risks.



Disciplinary procedure Policy

Our company follows a **disciplinary procedure to address breaches of company policies, ethical standards, or misconduct**. The process begins with informal resolution and escalates to formal measures only when necessary. Disciplinary action may result from failure to meet obligations, misconduct, or criminal behavior, with serious offenses reported to the authorities. Employees are given the opportunity to respond in a hearing and may have legal counsel present. Decisions are made within six weeks and can include a warning, suspension, or dismissal. This policy is reviewed annually to ensure its continued effectiveness.



"The future depends on what we do in the present."

— Mahatma Gandhi



Chapter 5
Looking ahead

Sustainability is an ongoing journey that requires continuous learning, collaboration and continuous improvement. At Andersen in Belgium, ***we recognise that the expectations of our clients, employees, regulators and society will continue to evolve****. Looking ahead, we remain committed to strengthening our sustainability performance while staying true to our values and purpose.*

Furthermore, we will continue to integrate sustainability into our business, our governance and the legal services we provide. We aim to further enhance our approach by monitoring our environmental performance, improving the quality of our sustainability data and reporting, and regularly reviewing the topics that are most material to our organisation and stakeholders.

In addition, ***as a certified B Corporation, we remain committed to maintaining the high standards of social and environmental performance, accountability and transparency that our certification represents****. We also recognise the growing importance of sustainability reporting and will continue to develop our reporting practices in line with evolving European standards and stakeholder expectations.*

At the same time, ***our people will remain at the heart of our organisation****. By investing in professional development, fostering an inclusive workplace and encouraging collaboration and innovation, we aim to ensure that Andersen in Belgium continues to be a trusted employer and a forward-looking legal partner.*

Moreover, ***we will continue supporting our clients as they navigate an increasingly complex legal and regulatory landscape****. Sustainability is becoming an integral part of corporate strategy, governance and risk management, and we are committed to helping organisations translate these developments into practical and legally sound solutions.*

This report marks an important milestone in our sustainability journey, but it is only the beginning*. As we continue to grow, we remain committed to creating long-term value through responsible business, trusted legal advice and meaningful collaboration.*

“Leading with integrity. Advising with purpose. Creating lasting value.”

Andersen in Belgium

ANDERSEN®