

ESG Impact Report 2025



Contents

Introduction	3
Our People	5
Our Code of Culture	5
Employee health & safety and working conditions	6
Diversity, Equity & Inclusion	7
Our people - Headlines for 24/25	8
Career management & training	9
Engaging with our Staff	11
Our people - Action points for 2025/26	12
Ethics	13
United Nations Sustainable Development Goals	13
Building an ethical framework through partnerships	14
Our public promises	17
Committees and decision-making	17
Third-party assessment	19
Public reporting	19
Training and development	20
Ethics - Action points for 2025/26	20
Environment	21
Our legal portfolio	21
Climate action & reporting	22
Our Environmental Policy	22
Our environmental objectives	23
Environmental activity and reporting for 2023/24	24
Environment - Action points for 2025/26	31
Our Communities	33
Community partnerships	33
Our legal portfolio	33
Pro bono	34
We are proud of our charitable giving and volunteering	34
Volunteering	35
Working towards an ethical supply chain	36
The Family Law Language Project	36
Learning from our community of clients	36
Our Communities - Action points for 2024/25	37

Introduction

At Gillespie Macandrew, we are dedicated to driving a sustainable future through responsible business practices, social equity, and environmental stewardship.

Our commitment to ESG is rooted in the recognition that responsible business practices are not only beneficial but essential for long-term success – for us as a firm, for our clients and for the communities in which we work. This involves integrating ESG considerations into our client relationships, legal services, internal operations, and community engagement, ensuring that every facet of our work contributes positively to our collective social, environmental, and economic objectives.

Key Milestones in 2024/25

- EcoVadis Bronze Medal: We received our first EcoVadis sustainability rating at Bronze level, placing us in the top 35% of platform members globally.
- Science-Based Targets Initiative (SBTi): We have begun the process of committing to SBTi-SME pathways, reinforcing our Net Zero by 2035 ambition.
- Charity Partnerships: We appointed Change Mental Health and Richmond's Hope as our new charity partners, following a transparent and inclusive selection process.
- Employee Engagement: Our 2025 staff survey achieved a 90% engagement rate, surpassing industry benchmarks and demonstrating our connected culture.
- Training & Development: Over 1,000 hours of training were delivered across the firm, including the launch of our Partner Training Academy and expanded DEI programmes.
- Carbon Footprint Reporting: We conducted our third annual GHG emissions report, showing improved data capture and transparency
- Waste Management: Our landfill waste dropped from 50% to 36%, with recycling rates rising to 55%.



This report is not only a reflection of our achievements but also a roadmap for the future. We aim to be transparent in our reporting, accountable in our actions, and ambitious in our goals. By continuing to align our ESG strategy with global frameworks and local impact, we are building a resilient, ethical, and forward-thinking firm.

Our firmwide ESG strategy continues to be underpinned by eight ESG pillars:

Our ESG Pillars

1. Climate action leadership: We are committed to achieving Net Zero emissions by 2035, leading the Scottish legal sector in climate action.
2. Social responsibility: Our firm promotes social impact, responsibility and equality, reducing inequalities through our legal services and community initiatives.
3. Employee well-being and professional growth: We prioritise the well-being and development of our team, ensuring a supportive and inclusive workplace.
4. Governance and transparency: We work hard to maintain the highest standards of governance, operating with transparency and integrity.
5. Sustainable growth: We are helping to drive economic growth in Scotland by advising clients on projects contributing to the achievement of national and global ESG goals.
6. Community engagement: We are deeply rooted in our local communities as well as the legal sector, contributing to local prosperity, philanthropy and social well-being.
7. Partnerships for progress: Through strategic partnerships we're advancing the UN SDGs and amplifying our positive impact.
8. Ethical client service: We deliver our legal advice ethically, ensuring that our ESG values align with our client work.

As we publish our second formal ESG Impact Report, we provide an honest reflection of our progress, challenges, and ambitions as a firm committed to responsible business practices.



Robert Graham-Campbell
CEO, Gillespie Macandrew



Our people

Our commitment to being a responsible business towards our people and their community interactions features heavily in the eight ESG pillars we have identified and used to frame our ESG strategy.

It is our people who define our business, our reputation, our competitive advantage, and ultimately our long term success. We believe it is important to support everyone in ensuring they have a rewarding and fulfilling career at Gillespie Macandrew. By equipping our staff with the necessary tools, training, as well as listening to their feedback, we support their professional growth and wellbeing.

Our Code of Culture

We see our culture as of fundamental importance in all we do. Fostering the right culture is a shared responsibility for each and every one of us at Gillespie Macandrew, requiring that we all operate in accordance with the following principles:

Collegiate

- Treat everyone with dignity and respect
- Encourage collegiate behaviour at work
- Look for opportunities to show our appreciation for others

Highly professional in what we do

- Act with integrity
- Strive to comply with all relevant regulations and laws
- Act responsibly in how we conduct our business across the breadth of our ESG, charitable CSR, environmental and social and wellbeing activities

Transparent and open

- Seek to engage with each other through open reporting and employee dialogue
- Encourage constructive feedback and ideas that deliver value for our clients or the firm
- Call out bad behaviours and speak up without fear of adverse consequences
- Are open about our mistakes so we can help resolve and also learn from them

People oriented

- Are inclusive and celebrate diversity and equality, whether in hiring, career advancement, compensation or other activities such as work events
- Provide forums for employee voice, and welcome feedback
- Engage positively in actions designed to develop our professional skills so that we can learn and develop

Employee health & safety and working conditions

We have made significant investments in enhancing our working conditions, which are important to us and our people. Our efforts in this area demonstrate our commitment to creating a positive impact and ensuring improved working conditions for our employees. We have focused our attention in the undernoted areas.

Health and safety: Ensuring a safe and healthy work environment for employees, including measures to prevent accidents and injuries. This includes mandatory Health and Safety training, tips and advice relating to ergonomics and first aid training, as such the firm has had no reportable H&S incidents and has had zero days lost to H&S related absence.

Work-life balance and Wellbeing: Promoting a healthy work-life balance for employees, including hybrid and flexible working arrangements and support for mental well-being through training and wellbeing initiatives. The firm reviews its policies on an annual basis and has a number of policies in support of this including,

1. Hybrid Working & Flexible Working
2. Enhanced Maternity/Adoption/Parental/Paternity
3. Time off for dependants
4. Compassionate/Bereavement
5. Enhanced Sickness Absence
6. A new Neo-natal policy
7. Updated Volunteering Policy

We have continued to partner with Westfield Health having introduced this to all employees in early 2024. Westfield Health provides comprehensive health benefits for all staff allowing employees to claim money back for essential healthcare costs such as optical, dental, and chiropody services, as well as valuable health and wellbeing services, including a 24-hour advice and information line, Counselling Services, unlimited Doctor Line access to UK GPs and gym discounts – in the last 12 months this benefit has provided our staff with savings of over £8,000. In addition Westfield Rewards has provided significant savings across many major retailers and restaurants. Employees also have the option to upgrade or add adult dependents. The plan covers pre-existing conditions, offers elements of worldwide coverage, and includes benefits for dependent children at no extra cost.

In May 2025, Gillespie Macandrew launched a number of initiatives to acknowledge Mental Health Awareness Month. As a people-focused firm, we realise the importance of creating a safe and inclusive environment where everyone feels supported and understood. Throughout the month we held a hybrid learning session on Resilience hosted by our charity Partner, Change Mental Health. The session covered understanding and maintaining resilience, recognising early signs of mental health issues in the workplace and the role the community play in shaping our mental health. In addition, we held our annual GM Movement challenge across the firm where teams compete to travel the highest number of miles over a 4 week period, we encouraged 'Walk & Talk' meetings and gave an hour back to all staff to use for a wellness focused activity, either alone or within a group.



Diversity and inclusion: Promoting diversity and inclusion in the workplace, including efforts to create a more inclusive and equitable work environment through training and education – we detail our diversity and inclusion policies further below.

Labour/Employee Rights: We offer competitive salaries and benefits to employees. For the 2024/5 financial year all eligible staff received a minimum salary increase of 4% and a minimum bonus award of 7% of salary in recognition of the contribution made towards the success of the firm (up from 6.5% in the previous financial year). We continue to build on our remuneration firmwide having offered a minimum salary increase of 5% at the start of our new financial year 2025/6.

We continue to offer a comprehensive benefits package for all employees, highlights of which include 6% employer pension contribution through a Salary Sacrifice Pension Scheme, 25-30 statutory days of holiday per annum together with 9 public holidays. In addition, employees can purchase up to five additional holiday days. Other benefits include a firm-wide bonus scheme, critical illness cover, death in service cover, enhance sickness absence provision, and enhanced maternity/paternity/adoption provisions.

Our salary and benefits are reviewed annually and are benchmarked via an external organisation. This allows us to align in the market and ensures we are offering fair and competitive compensation packages. We believe this helps attract and retain top talent, improve employee satisfaction and motivation, as well as provide valuable insights for strategic decision-making.

In 2024 we were formally accredited as a Real Living Wage employer and have retained our accreditation for 2025.

Training and development: the firm provides opportunities for professional development and career advancement through a variety of training programmes and mentorship opportunities discussed further below in this report.

Diversity, Equity & Inclusion

We remain committed to promoting equal opportunities in employment and creating a workplace culture in which diversity and inclusion is valued, and everyone is treated with dignity and respect. As part of our zero-tolerance approach to discrimination in any form, we work to ensure that everyone receives equal treatment regardless of age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex or sexual orientation. We are also committed to providing equitable treatments to all those we deal with as an organisation, including our clients and suppliers. We aim to foster a diverse and inclusive workplace through initiatives such as diversity training, employee groups, and recruitment practices that promote diversity.

In support of our dedication to fostering diversity in the workplace, in 2024/25 we implemented a mandatory tailored Diversity, Equity, and Inclusion (DEI) training programme for all employees, along with specialised training for our senior management team. This initiative aims to cultivate a more inclusive and equitable work environment by raising awareness, promoting understanding, and encouraging respectful dialogue around diversity-related issues.

Rare's system processes data from traineeship applicants relating to their socio-economic background comparing applicants' grades to the performance of their schools, helping to identify exceptional candidates who might otherwise be overlooked. The system uses this information to identify candidates who have faced barriers, so employers can assess their performance in a fairer context and recognise candidates with the greatest potential. To find out more about the aims of Rare's partnership here. www.rarerecruitment.co.uk

In 2025, we introduced the use of pronouns in our email sign offs. This is a voluntary option and by including pronouns in our signatures, individuals can express their gender identity creating a more inclusive environment for all.

Our People - Headlines for 2024/25

- In 2024/25, Gillespie Macandrew implemented a DEI programme, including mandatory diversity training through VinciWorks. This training covers topics such as Reliance Training, Inclusion, Bullying & Harassment and Sexual Harassment and is now part of the firm's induction process. In addition, bespoke Diversity Leadership training was introduced for the Senior Management Team to raise awareness and to provide support and guidance.
- Gillespie Macandrew introduced the use of pronouns in email signatures to promote inclusion and respect amongst our GM community
- We continue to be committed to promoting pay equity and reducing any pay gap within our firm to ensure fair and equal compensation for all employees. Whilst under no legal requirement to do so, we continue to review internally to improve monitoring, track progress and highlight any improvements. We remain committed to decreasing the ratio of the highest paid individual's annual total compensation to the median annual total compensation for all employees and our latest data indicates a ratio decrease of 0.44, down from 4.95:1 in the previous reporting period to 4.50:1. In addition 66% of our highest quartile of earners within the firm are females.
- We are dedicated to fostering a diverse workforce and are committed to increasing representation of individuals of all ages, as well as enhancing female representation at senior levels within our firm
- 69% of the organisation headcount as a whole is female, a small increase on 2024
- There is a 42% representation of females within our Senior Management Team with our female partner contingency increasing to 33% an increase of approx. 4.5%.
- 16.6 % of our board members, who are elected by the partnership group democratically, are female
- The percentage of employees from a minority and/or vulnerable group in the Firm as reported is 17.1%
- The gender pay gap across all roles in the firm by hourly rate of pay was 10% (median)



Career Management & Training

Our employees play a vital role in our success, in all positions and levels throughout our organisation. We are dedicated to supporting their personal career development through a mix of training, mentoring, and feedback initiatives. By prioritising this aspect, we aim to attract, retain, and cultivate the most skilled and talented professionals.

- In 2024/2025 we introduced a new Partner Training Academy – this is an academy style Training & Development Programme delivered in support of personal career development, succession planning and continued growth of firm. The main Core Training Topics will include (1) Leadership Essential and Advance Leadership Techniques, (2) People Management, Performance Management (self and others) including reviews & Motivation and (3) Developing a Coaching Culture
- We carried out a review of our career progression guide for lawyers, refining role expectations and mutual commitments including the introduction of a new Senior Associate Level enhancing promotion opportunities.
- We maintained our Training and Career Professional Development (TCPD) programme as a core component of our career management strategy. This programme involves onboarding approximately 10 legal trainees annually, who participate in a two-year TCPD scheme encompassing around 100 hours of training per trainee. This has been further enhanced by the introduction of 2 new legal trainee positions in support of our regional offices. This initiative aims to provide additional training and legal job opportunities to individuals outside main City Centre locations.
- Our training continuum extends throughout an individual's career via our Training Academy (TA), designed for all employees. It sits within our intranet allowing easy access to a wide range of core training topic. Our Training Academy enhances employee skills, promotes career growth, increases engagement, boosts retention and fosters knowledge sharing.
- Ensuring legal staff meet or exceed continuing professional development requirements (20 hours per annum) and offering various training events covering mandatory topics like business ethics, technical legal training, and customised sessions to address individual needs. Additionally, tailored coaching is provided for senior staff.
- Regular opportunity to embark on professional development and qualification/certifications in areas such as STEP, ATT, CIOT, H&S, Risk & Compliance, SOLAS, accredited paralegal, solicitor conversion (from other careers), and dual qualification. Our Firm is recognised as a STEP Employer Platinum Employer Partner.
- Regular 1:1 check-in review meetings are conducted in place of formal annual appraisals to offer frequent opportunities for dialogue, the ability to monitor progress and support continuous career development. These check-in meetings serve as the basis for evaluating our formal promotional process which takes place annually.



Our firm maintains a steadfast commitment to training and professional development, a tradition that extends from previous years. In the 2024/2025 financial year, the firm employees participated in excess of 1000 hours of training and knowledge sharing seminars throughout the firm. This comprised of:

- 408 hours of external CPD training
- 4.5 hours of mandatory Risk & Compliance for all employees
- 100 hours of TCPD training in support of our traineeship programme
- 100 hours of Apprenticeship early career training supported by QA Apprenticeships
- over 80 internal knowledge sharing legal seminars delivered and approx.
- Bi-monthly training sessions in support of our Training Academy Programme

We offer comprehensive support for employees seeking to enhance their skills and knowledge by pursuing various professional qualifications. These qualifications cover a diverse range of areas, including STEP, ATT, CIOT, H&S, Risk & Compliance, SOLAS, accredited paralegal, solicitor conversion, and dual-qualification programs.

Moreover, we actively promote the involvement of our early-career employees in the pursuit of SCQF Level 6 qualifications facilitated through partnerships with QA Apprenticeships and Skills Development Scotland. This initiative underscores our dedication to nurturing talent and fostering continuous growth within our workforce.

As part of the firm's investment in a new Project Management System aimed at enhancing efficiency, thorough training sessions were conducted to provide robust support for its implementation. Our Finance & Business Support Team carried out on average 120 hours each specific to this project.

GM's Intranet-based training academy provides an extensive core training curriculum that encompasses a wide range of topics. It provides customised training paths tailored for specific roles ensuring a targeted approach to professional development. Additionally, the platform's accessibility through e-learning enhances convenience and flexibility.

By investing in training, we are cultivating a skilled and motivated workforce that is well-equipped to drive performance, employee satisfaction, and firm success.

Living Wage

In 2024 we were formally recognised and certified as a Living Wage Employer, paying the real Living Wage. By paying the real Living Wage, we are one of a body of employers voluntarily taking a stand to ensure their employees earn a wage which is in line with the cost of living. We have maintained this certification in 2025.



Engaging with our staff

At Gillespie Macandrew we appreciate the importance of listening to our people and understanding their individual, as well as collective needs. We are dedicated to creating a harmonious working environment to ensure our staff feel supported in their roles and our wider GM community.

Communication channels

We encourage two-way dialogue at all levels within our firm to gather employee input and feedback on issues of common concern. To support this, we have implemented several important initiatives including our Staff Roadshows, which take place twice a year to gather all employees together in person. All attendees benefit from an update from our CEO on all GM matters of interest including growth of the firm, new joiners, future of our industry, GM's vision and collective successes, as well as the opportunity to ask direct questions in an open forum. In addition, we host 'GM Team Talks' webinars on a fortnightly basis. Our GM Team Talks are a chance for colleagues to catch up on the latest news and developments from each team across the firm. On a rotation basis, each team provides an update on team news, transactions/deals, important sector insights, business development, and team social events.

To accompany our current communication channels of our internal GM intranet for real-time business updates and GM Insider our social sharing app, in March 2025 we launched a new internal newsletter 'GM InReview'. The objective of this new quarterly round up was to keep our people in the know with a collective overview of all updates from across the firm. We feature GM highlights including new client wins, charity involvement, social events, latest from our ESG mission, articles written by our solicitors and business insights. We also celebrate individual accolades and achievements, long service awards as well as welcoming new members to our GM community. We promote the opportunity and encourage all GM employees to share and influence the content included as an evolving firmwide communication.

In December 2024, we launched a new dedicated page on our internal intranet 'Our ESG Commitment'. We felt it was important for our staff to have a central location to access all ESG related information and materials as a core element of our business operations. Within this Hub, we detail our ESG Pillars, explain our UN SDG's, share our ESG reporting calendar for transparency on activities, as well as, highlight our ESG Committee members to encourage dialogue, queries and feedback. To accompany our dedicated ESG hub we regularly communicate updates on our initiatives over multiple channels including our intranet, CEO's monthly report, GM InReview and Staff roadshow to support ongoing engagement with our people.

Staff surveys



In 2023, we conducted an Employee Value Proposition (EVP) survey to gain feedback from staff and understand staff levels of satisfaction across a range of areas. Our highest scoring areas were our culture (86%) and working environment (79%), with our lowest scoring area being staff benefits. Gaining an understanding of the thoughts of our people, this insight prompted a full review of our benefits firmwide and we relaunched 6 months later with improved terms as well as the new partnership with Westfield Health (launched May 2024).

In 2025, we conducted a further comprehensive employee survey to gain insights into how our employees perceive their work experience at our

firm, assess their well-being, evaluate the relationship between Gillespie Macandrew and its employees, and to gauge the effectiveness of training and career development programs. This survey, facilitated by a reputable external organisation, provided benchmarked data and ensured anonymity for all participants.

We received a 90% engagement rate in our firm, above the professional services industry benchmark reported by the provider and demonstrating the connected culture of our staff. Strong participation supported the accuracy of the insights gained and allowed us to gather detailed and reflective feedback from our majority firm. The survey findings have been shared with our employees and partners, and we are actively collaborating with senior management and individual teams to review and implement recommended enhancements based on the feedback received.

In Summer 2025, Gillespie Macandrew launched a new internal video from Robert Graham-Campbell discussing our ESG strategy, initiatives as well as our Code of Culture. The video has been shared with all GM employees as a recorded learning material and now comprises part of the new starter induction program.



Our People - Action points for 2025/26

- Review and implement roadmap for areas of improvement following findings from the 2025 employee engagement staff survey to enhance effectiveness and establish metrics for measuring progress
- Strengthen and expand the Diversity and Inclusion programme to continue to foster a more inclusive workplace environment
- Continue to work towards decreasing the ratio and associated pay gaps of the highest paid individual's annual total compensation to the median annual total compensation
- Improve the completion of data and statistics as part of equal opportunity reporting
- Increase well-being initiatives within the firm continuing our efforts as in previous years.
- Review current position in regard to potential financial support initiatives for graduate recruitment
- Introduce a new Employee Forum to establish a structured platform for employee suggestions and discussions with Senior Management within the firm
- Introduce a new peer-to-peer recognition system to acknowledge and appreciate each other's contributions and achievements

Ethics

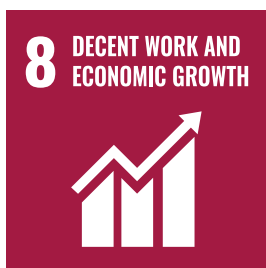
Governance at Gillespie Macandrew is underpinned by transparency and accountability. We are clear in defining and reviewing our ESG performance targets to foster a culture where every contribution towards these objectives is valued. We communicate progress, success and challenges in meeting these objectives with our staff and our network to ensure full commitment by all. Our policies and decision-making processes are aligned with our ethical standards, ensuring that we work collaboratively with partners who share our commitment to these principles, thereby enhancing our collective ESG impact.

In 2023/24 we established an ESG strategy and framework. Throughout 2024/25 we have used our ESG strategy as a guiding principle to inform decisions and actions, ensuring that our governance processes are in line with our ESG principles and utilising our agreed ESG framework. We have been focused on ensuring that we capture the value of having committed to an ESG framework and strategy, recognising that the value of such statements and procedures lies in incorporating the principles into our daily activities and utilising them as standards to review our performance.

United Nations Sustainable Development Goals (SDGs)

Central to our impact is our alignment with the United Nations Sustainable Development Goals (SDGs).

We have continued over the past year with a focus on our chosen four UN Sustainable Development Goals, which we feel best reflect and align with our ESG ambitions. Our selected goals of focus are:



More information about each goal is available on the UN Development Programme website.

GOAL 8: [Decent work and economic growth](#)

GOAL 10: [Reduced inequalities](#)

GOAL 13: [Climate action](#)

GOAL 17: [Partnerships for the goals](#)

The four goals that we have selected, along with the further 13 objectives that make up the United Nations Sustainable Development Goals, are interconnected, acknowledging that progress in one area influences others. We incorporated the four selected goals into our thinking when framing our eight ESG pillars and throughout the year have noted that the majority of ESG targeted decisions and actions help to deliver progress against multiple goals and across multiple pillars. We aim to continue to deliver and build on our ESG strategy and actions in this manner, recognising that a joined up ESG strategy should deliver over a range of connected and complimentary outcomes. This is reflected in the way we have structured our internal ESG governance structure, with an overarching ESG committee, sub-committees with specific focus, and regular reporting between committees and up to the firm's board.

Building an ethical framework through partnerships

We believe partnership with trusted organisations and frameworks is fundamental in evidencing our commitment to being ethical. It is one of the reasons why we selected and continue to focus on UN SDG Goal 17 - Partnerships for the Goals.

Here we discuss some of the third parties we have chosen to work with to demonstrate and support our ESG commitment.



Legal Sustainability Alliance

Supporting our pledge to reach Net Zero by 2035, we have been members of the LSA for four years. The LSA is a collaborative network that aims to inform, equip and empower lawyers and law firms to address the climate and biodiversity crises at home, at work and through their practice. Over the past year we have utilised a number of LSA resources to better inform ourselves on the sustainability expectations specifically tailored to the legal sector, ensure awareness of key date and initiatives and strengthen our knowledge, through their extensive resource library of training opportunities, webinars, literature and graphics. During the year we took the opportunity to engage with LSA and other members including taking part in an event focused on the sustainability journey for law firms, where knowledge and experiences were shared and have continued engagement with other LSA member organisations to share experiences and learned lessons. This demonstrates the value that can be delivered through key partnerships in working towards ESG goals.

Achilles

We continue to engage with the Achilles UVDB pre-qualification system for the Utilities industry to ensure the highest standards of supply chain assurance.



EcoVadis

In 2024 we embarked on registration with EcoVadis, the first and largest collaborative platform in the world for trading partners to share sustainability performance information. We received our first report in autumn 2024 and secured a Bronze EcoVadis Medal in recognition of our sustainability work so far, placing us in the top 35% of platform members. We were delighted to achieve this rating on our first report but recognise that there continues to be more to do and have committed to re-submitting for evaluation of our 2024-25 performance as part of our ongoing review and reporting against goals. As part of the 2023-24 EcoVadis performance report we were provided with a range of recommendations focused on identified areas for improvement and have had regard to these when reviewing our planned ESG actions.

Science Based Targets Initiative

We have been actively exploring SBTi-SME pathways as a mechanism to provide further transparency in our commitment to integrate sustainability and ensure that it becomes part of our everyday culture and how we do business. We plan to submit our commitment letter in the coming months.

Lexwork

Gillespie Macandrew is a member of Lexwork international, an international community of independent law firms, and regularly participates in virtual, hybrid and in person regional and global conferences that cover shared concerns in the rule and practice of law, including ESG, AI, and related matters relevant to managing law firm efficiently and sustainability. Gillespie Macandrew also takes part in practice group meetings held virtually, including energy, infrastructure and fintech meetings. Derek McCulloch our Head of Energy and Strategic Land is Chair of the Lexwork group and led on their Spring 2025 conference held in Madrid with a particular focus on AI in the legal profession. Each conference focuses on ways to improve the business of law and establish strong network contacts to serve our clients abroad.



Waste Management

To improve our waste management, all individual desk bins have been removed and replaced with recycling stations. These colour coded stations provide visual reminders supporting collation of recyclable materials. All cardboard, plastics, printer cartridges, batteries, drinks cartons, glass and packaging are sent for recycling to the firm's contractor, Changeworks Recycling, a waste aware business which is ISO14001 accredited and Investors in People registered. All paper waste is treated as confidential and is securely shredded before being 100% recycled by our contractor PSS (Paper Shredding Services) which is ISO9001 and ISO14001 accredited. All waste electrical, electronic equipment (WEEE) goes through a comprehensive process to ensure data is securely destroyed before being reused or recycled. We currently use CCL (North) Ltd, to provide this service given their extensive environmental credentials and commitment to ensuring no waste goes to landfill.

HighQ

Our use of the HighQ dataroom system from Thomson Reuters means we are able to reduce the carbon footprint of emails as well as printing, paper usage and transportation by sharing files with clients online. We currently host over 200 datarooms for our clients providing access to over 2800 users. In the past 12 months, an additional 14 new datarooms have been opened.

DocuSign

We have continued to expand the use of electronic signing (where permitted) across the firm. DocuSign leverages multiple assisted technologies that ensure all users are able to sign documents with the support of screen readers, allowing visually impaired users to follow the necessary guidelines to sign an envelope; keyboard-only usage to ensure that any action can be executed, and the enablement of high contrast mode to support visually impaired users to have a better experience while signing a document. In order to increase use and better evaluate the most effective applications for DocuSign within our business, we have implemented a trial period involving two of our core teams. This trial has allowed us to see a market increase in use as well as provide an opportunity to develop clear guidance and agreement on when digital signatures should be applied. This integration of digital signing into core legal workflows supports our commitment to reduce paper consumption and the carbon footprint associated with traditional document handing. Once concluded, it is anticipated that agreed policy and procedures will be rolled out across the firm.



Our public promises

Leading by example and being an ethical business is important to us at Gillespie Macandrew. We have a number of policies in place that underpin this commitment and which we share publicly.

[Modern Slavery Statement](#)

[Anti-Bribery and Corruption Statement](#)

[Environmental Policy](#)

[Living Wage Statement](#)

[Diversity, Equality and Inclusion Statement](#)

[Whistleblowing Statement](#)

[Anti-Money Laundering Statement](#)

[Anti-Tax Evasion Statement](#)

We continue to implement measures to ensure that we are working as an ethical organisation, in terms of information technology and data protection. Gillespie Macandrew's IT strategy is to migrate, as far as is suitable to our business, to SaaS services in the cloud. In 2024 we successfully implemented a new firmwide practice management system (PMS). Doing so supports the digitisation of workflows and has allowed us to reduce our on-premise infrastructure supports. It is anticipated that these will contribute to a paper waste reduction and will, in time, lead to a reduction in energy consumption. In the past 12 months, this focus on technology has allowed us to apply for Cyber Essentials accreditation which we have now secured, obtaining accreditation in July 2025. [View our Cyber Essentials Certificate](#). In the next 12 months we expect to enhance our accreditation by seeking the Cyber Essentials Plus certification. This is the highest level of certification under the UK Government's Cyber Essentials scheme and demonstrates our commitment to cybersecurity, to protecting our client and stakeholder data therefore supporting our commitment to be socially responsible.

Committees and decision-making

The ESG Committee is chaired by partner, Amy McDowell and meets monthly. It includes CEO Robert Graham-Campbell, Head of HR Lynda Linden, Head of Operations Katie McGuire and Marketing & Communications Manager Lauren Forgie, as well having two rotating shadow committee places.

To bring our staff members into the ESG conversation, we introduced the opportunity for team members to shadow our monthly ESG Committee meetings. The rolling rota invites a member of all legal and business support teams to attend throughout the year in order to foster deeper engagement, interaction and transparency across the firm.

Under the ESG umbrella the firm has sub-committees to focus on the areas of Charities, Sustainability as well as Social & Wellbeing who meet each month to drive and support our ESG priorities in their respective areas. These committees report to the overall ESG Committee tri-monthly which in turn reports to the Gillespie Macandrew Board.

These committees are encouraged to create and then keep under review an annual programme, divided into quarterly actions/themes and with interim targets. Each sub-committee has also been reviewing their overarching policy/charter to ensure it is aligned with the firm's ESG strategy and clear and accessible for all members of the firm.

Committee communication and reporting on progress is important to us, taking account of feedback on accessibility and clear communication, we have a dedicated hub on the firm's intranet for all staff to access up to date information on the activities of each of the ESG-related committees. This is a place for the ESG committee and the sub-committees to communicate their progress and activities, as well as other news and rotas and reporting schedules.

In addition, the Board and Members receive regular updates on our ESG activities so that this is integrated into our agenda and overall business activities.

Teams are encouraged to incorporate ESG discussions and updates into their regular team meetings and provide feedback to the ESG committee. This process has been strengthened by the now fully rolled out rotation of teams sending representatives to attend ESG Committee meetings.

We have increased the level of internal reporting and information-sharing with all staff across our ESG activities to raise awareness and commitment and continue to review the methods of sharing information and to seek feedback on how we collectively continue to improve.



Third-party assessment

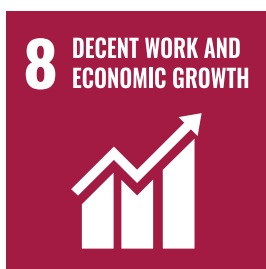
We recognise the importance of involving third-party experts in supporting us with our ESG journey and have seen the value added in recent years. In particular, over the past year, we have worked with an independent ESG consultant and communications specialist to assist with our ongoing review of our charitable partnerships and updating the process of selecting and appointing new partners in accordance with our ESG strategy. We have also engaged SLR Consulting who reported on our carbon footprint for the 2024-25 period and have produced a high-level environmental recommendations report highlighting actions which could be taken with a view to continuing to improve accuracy of data capture and realising greenhouse gas (GHG) emissions reductions.

In 2024, we collaborated with a London-based law firm to externally review our ESG HR policies and procedures. Additionally, we utilise third-party benchmarking in our salary review process to ensure that we provide competitive compensation packages aligned with the market, offering valuable insights for best practices and strategic decision-making.

Public reporting

We are committed to publishing our ESG focus, targets and progress, as well as information on the UN SDGs we are working towards. We published our first ESG Impact Report in 2024 which was a significant step towards achieving this. With the issue of this second report, we continue to build on our internal and external reporting, sharing targets, progress and commitments, recognising the value in clear and open reporting of our ESG journey.

Over the coming years we plan to continue to introduce more detailed recording and reporting data to refine our goals and actions (internally and externally) with each subsequent impact report aiming to report progress towards each of our eight pillars, as well as being cross-referenced to the chosen UN SDGs.



Training and development

In addition to setting in place governance changes, we are committed to ensuring that best practice is integrated within daily operations. We therefore provide business ethics training at various points throughout an employee's career, in addition to annual mandatory refresher training in certain areas. These cover for example AML compliance, data protection, and solicitor's accounts rules / client monies training. Furthermore, all legally qualified staff are required to complete ethics training at stages of their career progression, namely as a trainee, or on becoming a solicitor or a partner. To promote diversity and inclusion, we have partnered with VinciWorks to deliver mandatory training in these areas in 2024/25. In consequence, all staff and partners will receive some form of business ethics training in any financial year.

Ethics - Action points for 2025/26

- Continue to review the third-party partnerships, frameworks and accreditations we have in place, to better achieve our objectives. In particular we aim to demonstrate our ethical business practices, including prompt payment, fair working practices, employee wellbeing, employee representation, paying fair tax, commitment to customers, ethical sourcing and more, as well as supporting DE&I through access to careers, social mobility, reducing inequality, the future of legal careers in Scotland and economic development
- Undertake external peer to peer reviews on our AML Compliance practices with peer Legal firm
- Demonstrating the ways our legal expertise can be used to further the campaign for Net Zero
- Continue progress reporting, committing to annual Impact Reporting, linked to our eight ESG pillars and selected UN SDGs
- Submission to EcoVadis platform for 2024-25 year and review areas identified for improvement, taking account of recommendations received in the planning of future ESG actions
- Further raise the frequency of internal ESG reporting, and continue to build on and expand the dedicated ESG internal intranet hub
- Continue the roll out of our new Supplier Code of Conduct with our suppliers. This promotes the ethical and sustainability ambitions of the firm and intends to extend these to our suppliers
- Advance our Cyber Essentials Accreditation to Cyber Essentials Plus Certification within the next 12-month period



Environment

At Gillespie Macandrew, our commitment to the environment is integral to our operations.

We are members of the Legal Sustainability Alliance - a collaborative network of law firms set up to inform, equip and empower lawyers and law firms to address the climate and biodiversity crises at home, at work and through their practice.

In June 2025, Gillespie Macandrew marked the 'Great Big Green Week' campaign by employees in all four of our offices wearing green clothing. For every employee dressed in green, Gillespie Macandrew donated to the reforestation organisation, **One Tree Planted** to demonstrate our awareness and commitment to taking action in combating climate change and protecting our environment.

Throughout the Great Big Green week as well as World Environment Day, we communicated, both internally and externally on our social channels, our environmental targets and action points for the year ahead and how we are continually striving to learn, report and improve our environmental practices where reasonable.

Our legal portfolio

Within the firm's legal portfolio, we regularly advise clients on Environmental focused projects and initiatives to support Scotland and the UK deliver net zero ambitions. We continue to advise on some of the largest and most significant renewable energy projects in the UK with a global development value of an estimated £20 billion and the potential to produce nearly 9 GigaWatts of power both onshore and offshore. A windfarm project Gillespie Macandrew advises on can generate the equivalent of two-thirds of all Scottish homes.

Within our top-tier ranked Land & Rural team, we regularly advise on complex land diversification projects, carbon capture and significant forestry transactions, representing more than a million acres of rural, industrial and development land in Scotland. We have been at the forefront of the emerging carbon market, collaborating with legal firms Brodies and Turcan Connell on a publicly funded project to create a template contract for the sale of carbon units. We also advise landowners entering into ventures with investors or undertaking their own carbon sequestration, biodiversity and rewilding projects.



Climate action & reporting

In 2023 we published our commitment to working towards UN Sustainable Development Goal 13: Climate Action, which sets out the ways in which we can all help to take urgent action to combat climate change and its impacts. We continue to work to integrate this public commitment throughout our working practices.

Achieving Net Zero by 2035 - the goal we have set ourselves - is, without a doubt, an ambitious goal for any organisation - particularly one with relatively little control over areas such as Scope 1 and 2 emissions, as well as the need for business travel, distribution and an inflexible supply chain. However, we are working hard to reduce our environmental footprint by minimising climate impacts, optimising energy use, and curbing pollution. Our approach encompasses embedding sustainable practices across the firm and actively engaging our staff in environmental education and initiatives, ensuring they play a vital role in our collective environmental responsibility.

Using last year's report as a baseline our results this year show an apparent increase in our carbon footprint. Given our focus on ESG and improvement in our data collection processes, this is not surprising and demonstrates improved transparency and accounting of our environmental impact which will better inform our future policies. We expect our results to plateau and then drop over time as our commitment and behaviour and policy changes become embedded into standard practice.

We remain committed to achieving Net Zero by 2035 and, with a continuous improvement mindset have set out a number of areas where we will look to improve.

We will continue to publish clear GHG emissions reporting year on year with commentary, using a verified consultancy to audit and report on our data, communicating the results through internal and public announcements.



Our Environmental Policy

Mission statement

Gillespie Macandrew is committed to the protection of its local and wider environment which extends beyond legal and regulatory requirements by setting internal targets that exceed statutory obligations and aligning with international frameworks including a selection of the UN SDGs. The firm recognises that our business practices have direct and indirect consequences on the environment in which we all live and work. Therefore, the firm seeks to minimise any negative impact caused by our activities, to reduce our carbon footprint and to contribute to a positive environmental stewardship. Supported by our business strategy and operating principles we are working to monitor and reduce our environmental impact and continually improve our environmental performance, this includes consideration of the how and where we store information. We will also continue to encourage our suppliers to do the same.

The CEO, supported by the Head of Operations and Facilities Manager, is responsible for ensuring that the environmental policy is implemented across the firm. Through the ESG and Sustainability Committee the firm is able to monitor progress against environmental targets and actions, recommend and oversee initiatives such as the carbon footprint audit and support compliance with frameworks like EcoVadis and SBTi (Science Based Targets Initiative). All employees continue to have a responsibility in their area to ensure that the aims and objectives of the policy are met.

The policy aims to:

- Integrate environmental management considerations into our business operations
- Reduce the carbon footprint of our business activities against published targets and objectives.
- Comply with and aim to exceed relevant regulatory requirements.
- Promote and cultivate a culture of responsible and sustainable business practices amongst our people, stakeholders and suppliers.
- Manage our waste in line with the principles of the waste hierarchy and commit to reduction, re-use and recycling.
- Incorporate environmental considerations and energy performance into the design, refurbishment and use of our buildings and any decisions relating to future business premises.

To meet these commitments, we will continue to:

- Monitor and measure our performance against agreed, published targets.
- Provide appropriate resources and information to meet the objective set out in this policy.
- Communicate and reinforce our commitment to reducing our environmental impact and the principles of this policy to our staff.
- Work with our suppliers, stakeholders and landlords to promote sustainability and improve environmental performance and data capture.
- Comment on and contribute to relevant policy and practical discussions including land use, energy, infrastructure, carbon capture and biodiversity both internally and in our sectors of operation.
- Review this policy regularly biennially.

Our environmental objectives

The priorities we set ourselves in 2023 when we published our first ESG strategy have not changed. Across the firm, throughout our supply chain, and with our stakeholders and wider communities, we will act with the following clear priorities for environmental matters in mind:

- Reduce the effects of our operations on the environment in relation to climate change, energy usage and pollution.
- Promote and deploy environmentally responsible and sustainable business practices throughout our organisation.
- Provide opportunities for our staff to be part of a collective sustainability effort through education, engagement and accountability.

We understand the importance of having clear principles, objectives and targets across all core areas of environmental activity and will continue to refine and communicate these, working towards achieving our Net Zero target.

Our objectives for environmental activities in 2025, leading into 2026 are detailed in our Action points below.

Environmental activity and reporting for 2024/25

Our commitment to sustainability has continued through the completion of our annual carbon footprint report. This has been completed using the Streamlined Energy and Carbon Reporting disclosure approach (SECR) consistent with our industry peers, and allowing us to independently measure our complete GHG footprint to track our progress in reducing our impact. Since 2023 we have implemented mechanisms which allow us to better capture data which means that we can be more confident in the numbers we are reporting. We have improved our business practices and understanding of the impact our activities have on the environment since we first started measuring although given our improved data capture appreciate that this is not yet reflected in our year on year comparison of our emissions results.

GHG Emissions

Gillespie Macandrew has externally audited our GHG footprint for a number of years and in 2024/25 we again commissioned SLR Consulting (previously ITPEnergy) to produce a high-level recommendations report highlighting actions which could be taken with a view to realising greenhouse gas (GHG) emissions reductions. Their report highlighted the following:

	2024/25 Emissions (tCO2e)	Percent Share of Emissions (%)
SCOPE 1	61.6	84.1%
SCOPE 2 (Market based)	5.1	6.9%
SCOPE 3*	6.5	2.0%
Total	73.2	100%

*SECR disclosure basis

By Area

	2024/25 Emissions (tCO2e)	Percent Share of Emissions (%)
Stationary Combustion	52.8	72.1%
Fugitive Gases	8.8	12.0%
Purchased Electricity	6.5	2.0%
(Market based)	5.1	6.9%
Business Travel	6.5	2.0%
Total	73.2	100%

By area

	2024/25 Emissions (tCO2e)	Percent Share of Emissions (%)
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Purchased Electricity	6.5	2.0%
(Market based)	5.1	6.9%
Business Travel	6.5	2.0%
Total	73.2	100%

By office

	SCOPE 1 (tCO2e)	SCOPE 2 (Market Based) (tCO2e)	SCOPE 3 * (tCO2e)	Total (tCO2e)
Atholl Crescent	58.1	0.0	4.9	63.0
Morningside	3.5	5.1	1.1	9.7
West George Street	0.0	0.0	0.2	0.2
Broxden House	0.0	0.0	0.3	0.3
All Offices	61.6	5.1	6.5	73.2

*SECR disclosure basis

Emissions by employee

	Number of Employees	Total Emissions (tCO2e)	Emissions per Employee (tCO2e/FTE)
Atholl Crescent	147	63.0	0.4
Morningside	14	9.7	0.7
West George Street	14	0.2	0.0
Broxden House	12	0.3	0.0
All Offices	187	73.2	0.4

Year on year comparison

Emissions (tCO ₂ e)	2022/23	2023/24	2024/25	% Change since 2022/23
Total Scope 1	65.3	40.4	61.6	-0.06
Total Scope 2	36.7	5.2	5.1	-0.86
Total Scope 3*	2.3	3.3	6.5	1.83
TOTAL	104.3	48.9	73.2	-0.3
Emissions intensity per employee	0.62	0.29	0.4	-0.35

*SECR disclosure basis

While the figures for Scope 1 emissions in 2024/25 have increased, this increase has been driven by a combination of a fugitive gas emission and an increase in natural gas usage, primarily resulting from gas increase in the common areas of the buildings in which we reside and over which we have no control. The landlord has indicated that they will take steps to decarbonise the building. The Scope 3 emissions disclosed above only include business travel where the firm is responsible for purchasing the fuel/energy. These have increase year on year by 24%. We believe that this increase in emissions results primarily from an improvement in our data capture and recording, although there has also been an increase in attendance in the offices following completions of renovation activities which may also contribute to this figure.

Key points of note:

- Of the energy consumption (25,799m³ gas and 167,308kWh electricity) 142,588kWh electricity was 100% renewable energy. 24,720kWh electricity was on a standard tariff. The supply for that site has since been changed to 100% renewable.
- Reduction in travel: Staff are encouraged to consider the right setting for meetings, using Teams or similar technology to reduce the need to travel for meetings where appropriate. This is encouraged at all levels for internal meetings, with regionally based partners joining Partner and Board meetings via video conferencing. To support this, in 2024 we added three new video conference meeting rooms as well as an office pod in our Edinburgh head office to offer our staff sufficient hybrid meeting spaces.
- Bike racks are available at all offices and a bike to work scheme is in place to encourage cycling to work.
- We worked with the Landlord of our principal office to improve our environmental credentials resulting in green energy now being used to heat all common areas.
- Lighting throughout all offices is now via LED units to reduce energy consumption.
- The presence of an industry-standard digital document management system, workstations with multiple screens, multi-functional devices for printing and an increase in the use of electronic signing software where possible support the minimisation of paper consumption and associated consumables
- Our ESG and Sustainability committees comprise a mix of staff from across the business. Rotating observer seats are open to all staff to allow greater inclusion, transparency and understanding across the firm.
- Our principal IT systems are cloud based to reduce the on-premise systems and associated energy use. We monitor the carbon footprint of our principal supplier Microsoft.

Waste Management

Waste Streams

	2024		2025	
	Quantity (kg)	Percentage of total	Quantity (kg)	Percentage of total
Composted	1,430	11%	1,595	9%
Recycled	4,894	39%	9,981	55%
Landfill	6,251	50%	6,535	36%
Total	12,575		18,111	

While our total waste has increased year on year, this is not unexpected given the refurbishment of the Atholl Crescent office. Following the introduction of clearly defined waste disposal stations in every office, it is pleasing to note that as a percentage of total waste, we have sent a smaller portion to landfill in 2025 (36% vs 50% in 2024).

Key points of note:

- All of the recorded waste is considered non-hazardous.
- Recycling: All cardboard, plastics, printer cartridges, batteries, drinks cartons, glass and packaging is sent for recycling to the firm's contractor, Changeworks Recycling, a waste aware business who are ISO14001 and Investors in People registered. All paper waste is treated as confidential which is securely shredded and 100% recycled by our contractor PSS (Paper Shredding Services) who are ISO9001 and ISO14001.
- All Waste Electrical, Electronic Equipment (WEEE) is cleaned of data and securely destroyed or upcycled where possible via the firm's IT contractor Quorum.
- Paper reduction: The firm continues to promote a "paper light" approach to office work. This includes:
 - Using data rooms for sharing documents with clients online.
 - Installing double screens at every workstation to assist with a paper light IT platform.
 - Electronic files as standard.
- We are implementing a change to use of recycled paper for internal printing.
- All printing is set to Duplex as standard.
- Introducing digital document signing where possible to eliminate the need for printing documents for signature.

Water Consumption

As part of our ongoing commitment to environmental stewardship, and in alignment with EcoVadis sustainability criteria, we commenced tracking water usage across our Atholl Crescent office this year. Water usage data is not available for our satellite offices however, estimates have been made based on floor area. These following metrics will serve as a baseline for future reduction targets and will be reviewed annually as part of our broader environmental performance strategy.

	Waste water drained (m3)	Total Emissions (kgCO2e)
Atholl Crescent	369	68.5
Morningside **	43	8.0
West George Street **	43	8.0
Broxden House **	34	6.3
All Offices	489	90.8

*** estimate based on floor area and consumption in Atholl Crescent*

While our operations are not water-intensive, we recognise that responsible water management is an important component of sustainable business practice and reporting such will enable us to better understand our environmental footprint and identify opportunities for conservation.

Data Quality

Fundamental to our successful tracking, reporting and improvement is having access to reliable data on emissions and other areas of environmental activity. With this in mind, we will continue to follow the GHG Protocol to refine our data collection and quality management. Work in 2025 will continue to improve our data collection and close gaps in the 2024/25 reporting and implementation of QA/QC procedures to identify and address errors or inconsistencies in the data collection process.

The following gaps have been identified and will be addressed:

- Electricity consumption data was reported from all but one of our offices (which therefore had to be estimated). We will continue to work with the Landlord to make this information available to us. While in the reporting period there was one office that did not utilise renewable energy, this contract has now been updated to ensure that energy supplied is green.
- Goods and services and capital goods emissions were estimated based on a spend-based approach using commodity/ industry average emissions per unit spent on goods and services categories. Our new PMS has allowed us to improve the fidelity of our data. We will continue to address this by:
 - Developing and enabling a mechanism to further strengthen the understanding of our scope 3 emissions, including expense spend
 - Continue to engage with suppliers to obtain and record emissions information specific to the goods and services purchased

- Continue to collect emissions data on upstream transportation and distribution (e.g. mail and couriers) and work to understand where there are opportunities for improvement
- Continue to track both waste and water consumption and work to improve results where possible
- Improved data on travel was extracted however, it is believed that some data (e.g. hotel stays for business travel) may be incomplete. We will continue to refine our new expense tracking protocol and data capture
- Our 2025 employee commuting survey received a response rate of 78%, an improvement of 10% over the past 12 months. We will continue to engage with staff on our commitment to carbon reduction, and ask individuals to consider the carbon footprint of their commute

Scope 1 emissions

Gillespie Macandrew's only source of stationary fuel combustion emissions is from natural gas used for heating in offices.

We currently lease the offices we occupy and as such have limited control over the energy systems they employ. We have commenced discussions with our landlords in an attempt to influence decisions on energy management in the offices. ESG considerations have been included as part of the review and renegotiation of leases however, the availability of suitable space and broader business considerations means that there are no planned office moves in the next 12 months.

Similarly, Gillespie Macandrew's only source of fugitive emissions is refrigerant gas leaks from air conditioning systems in its offices. During the service of one of our buildings, an issue was identified which resulted in a loss of 7.8 kg of refrigerant gas, which was repaired. The air conditioning systems continue to be regularly serviced and maintained to reduce the chance of leakages.

Scope 2 emissions

We import purchased electricity on 100% renewable tariffs for all but one of our offices. This has enabled the reporting of market-based electricity emissions from the offices on 100% renewable tariffs as zero. Following year end, we have been able to move our final office onto a renewable tariff, which will enable us to report all Scope 2 emissions as zero in the next reporting period.

We do not own the offices we occupy, therefore considerations for installing renewable electricity generating technologies to supplement grid electricity use in office buildings are not currently feasible.



Scope 3 emissions

With the embedding of our new practice management system our ability to interrogate and understand our data improves. The increase in our reported results is partially as result of this. With continues improvement in our data we should be able to further refine our focus areas for improvement.

Our scope 3 emissions will remain a focus over the coming years.

Supply chain

As Scope 3 emissions arise from our supply chain, influence over their reduction will likely be more difficult to achieve compared with reducing Scope 1 and 2 emissions.

We have commenced clearer and more robust data collection and reporting throughout our supply chain and this will continue. We have started a shift to transparency within our supply chain as well as the promotion of best practices - not just in environmental matters but across the ESG spectrum – but still have work to do. Our Board-approved supplier code of conduct seeks to align our suppliers with our own ESG approach and will be rolled out to our top 10 suppliers this year.

Waste management

The improvements implemented within our waste management processes in terms of both reporting and also practices highlight an improvement in the percentage of waste going to landfill. Through our internal communications we will continue to encourage staff to minimise waste to landfill.

Business travel and employee commuting

Business travel is an area where we have significant control and can make improvements. We have developed policies to guide employees when considering business travel, what form that should take and prioritising online meetings over in-person meetings where practical and appropriate. When business travel is undertaken, a hierarchy that prioritises the use of low-emissions transport modes over more emissions intensive alternatives will also be considered to help to steer colleagues towards the least carbon-intensive mode of travel, and ensure we are recording the spend through an appropriate expense management system.

We will continue to encourage staff to commute via low-emissions modes. We continue to run a GM Movement challenge to encourage exercise as part of a wellbeing programme, and highlight the benefits of walking or cycling to work for those who live in proximity to their place of work.



Environmental targets for 2025/26

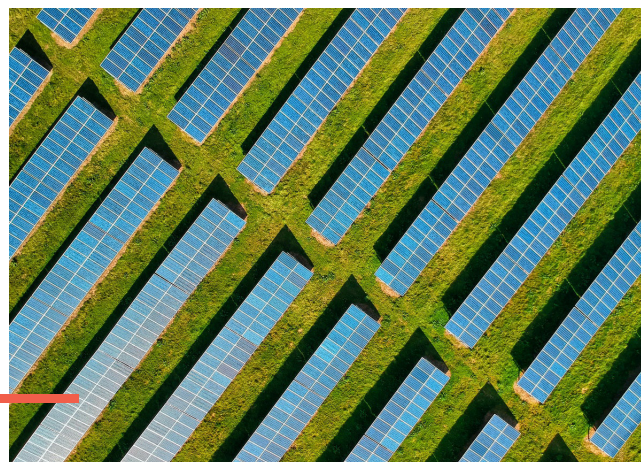
With an increased focus on ESG as well as the understanding and commitment across the firm, we are now in a position to better identify our emissions particularly in Scope 3. We will continue to improve the fidelity of our data in 2025/6, and work towards achieving the following targets:

1. We will aim to further improve each of our Scope 1, Scope 2 and Scope 3 figures on both the SECR and full measurement basis in the coming year.
2. We will aim to lower our intensity measure (emissions per employee) by 5% in the coming year.

Environment - Action points for 2025/26

Data

- Continue to review and update data collection processes to align with the GHG Protocol.
- Continue to improve the amount of carbon accounting data embedded in our financial reporting records to enable better tracking of what each purchase category specifically relates to, and how this corresponds to emissions factor.
- Develop and roll out a new expense system that captures additional carbon data to improve Scope 3 reporting.
- Continue to engage with suppliers to obtain and record emissions information specific to the goods and services purchased.
- Record the same level of upstream and downstream transportation and distribution emissions detail.
- Accurately record waste data for all offices.
- Accurately record water usage for all offices where possible.
- Capture all business travel expenses data, including on business hotel usage.
- Maintain employee commuting survey response rate of at least 75%.
- To continue to measure the environmental impact of our energy consumption and emissions.
- To further reduce the environmental impact of our waste management.



Scope 3

- Continue to review our procurement and supply chain management to monitor and promote sustainable business practices and identify areas for improvement. Consider alternative suppliers to reduce emissions, where possible
- Roll out business travel and employee commuting policies to:
 - guide employees considering business travel on whether to travel and if so prioritising low-emissions modes of transport, and
 - prioritise online meetings over in-person meetings where practical
- Continue to roll out the use of digital signatures and identify opportunities to capture more accurate data than simply spend-based

Additional activity

- Submit our commitment letter for SBTi – SME.
- Build on internal reporting on progress against environmental targets and action points.
- Continue to increase the level of staff engagement, promoting environmentally responsible and sustainable business practices throughout our organisation.
- Encourage take up of work supporting our new charitable giving and pro-bono policies to better contribute to responsible and sustainable environmental practices.
- Continue to report on environmental performance within our annual reports, meeting agendas and other areas of governance.
- Research and identify other opportunities to reduce and or offset emissions, ensuring they fit with our values, areas of work and priorities.
- To set our 2024/25 objectives at a tactical level for improving environmental impact across all areas, specifically: Energy Consumption & GHGs; Materials Consumption & Waste Management; and Environmental Services & Advocacy.



Our Communities

We are committed to responsible business practices for our people, our clients and the communities in which we work, contributing to local prosperity, philanthropy and social wellbeing. Our social responsibilities are centred around fostering an inclusive, supportive workplace and positively impacting our communities. Our commitment extends beyond internal operations to enriching our wider community through ongoing charitable engagements and promoting equality, integrity, and teamwork as fundamental components of our business ethos.

In Summer 2025 Gillespie Macandrew was shortlisted for an award in Community Care and Social Responsibility, recognising our efforts in delivering a significant contribution to local communities and our chosen charities. The award ceremony takes place in September 2025 where the winning firm will be announced.

Community partnerships

To support the communities in which we operate, Gillespie Macandrew has engaged with several community partnerships in the last 12 months including sporting, charitable and educational organisations. Gillespie Macandrew sponsored the Melrose 7 new 'Guard of Honour' ceremony as part of their rugby tournament to inspire the next generation of rugby talent. We also sponsored a category within Royal Scottish Pipe Band Association's Edinburgh Pipes & Drums Championships held at George Watson's College for the next generation of musical talent.

With Land & Rural as a core pillar of our business we remain embedded in the Rural sector and its surrounding communities. Gillespie Macandrew is a longstanding supporter of Agricultural charity RSABI, as support partner for their flagship fundraising event for the third year with Lois Newton, Partner in our Land & Rural Business team as a Trustee for the charity. We also support RHET, the Royal Highland Educational Trust on their mission to educate young people on the farming industry as well as 'Women in Wellies' and 'OnFarm' rural focused podcasts, sharing inspiring stories and important considerations for people within and associated with the rural sector.

Our legal portfolio

Within our legal portfolio, we regularly advise Community focused initiatives in Scotland, providing them with guidance on the legal practicalities in achieving their desired mission. This year we have advised a Glasgow based not-for-profit organisation on a community owned rooftop solar project to assist Glasgow's net zero ambitions. In addition, we regularly advise community projects on the 'Community Asset Transfer' process to facilitate the transfer of a publicly owned asset to a community organisation to secure a base and support their future community initiatives.



Pro bono

At Gillespie Macandrew we provide pro bono services to the Scottish Council for Voluntary Organisations (SCVO) and National Farmers Union Scotland (NFUS).

We run regular legal update sessions to ensure a range of third sector organisations have access to quality legal guidance to help them with their day-to-day work.

As part of our full ESG strategy review we are now looking at developing this programme of pro bono work to more closely align it with our UN SDG focus areas. Over the coming year we will publish new guidance on how we focus on matters directly related to climate action, reducing inequalities and decent work and economic growth, in particular.

We are proud of our charitable giving and volunteering

We have a long and proud history of community involvement with charitable organisations and support a variety of causes through community projects and associations. In March 2025, Gillespie Macandrew donated £51,000 to charity partners Alzheimer Scotland and Edinburgh Children Hospital Charity as the third annual donation during their appointment term. In the eight years of supporting appointed charity partners, Gillespie Macandrew has donated over £300,000 to local causes.

In the past year we have reviewed our charity partnership policy and appointment process to ensure we have a robust and transparent process aligned with our ESG strategy. This review was undertaken with the support of an independent ESG consultant to ensure that we were optimising our nomination and selection process as well as following best practice.

The process to be followed for appointment of our new charity partners was communicated throughout the firm, with all staff given the opportunity to nominate entities. The nomination process was followed by transparent and consistent evaluation of nominees against pre-agreed criteria to form a short list and then a firm-wide vote to select the final partners. In March 2025, we were delighted to have appointed national mental health charity, Change Mental Health and children grief support charity, Richmond's Hope as our current charity partners.

Our Charity partner commitment is for a two-year period during which time each partner will receive an annual donation, a share of funds raised through various fundraising activities throughout the period and other support in kind tailored to the needs of the respective charities. We are working with our current charity partners to establish what further support we can offer tailored to their needs. In previous years, this has included added support by providing education on subjects such as estate planning and the importance of Wills and Powers of Attorney.

So far within our new term of Charity Partners, in May 2025 we have fundraised for Change Mental Health and Richmond's Hope with 4 teams taking part in the Edinburgh Marathon Festival Relay race raising £700, supported Change Mental Health's May Munro Challenge and held our Wimbledon themed Summer Fundraising Fair raising over £400. We have also visited both of our charity partners' main hubs to gain a deeper understanding of their work within their own environment and have hosted representatives of both charity partners at our offices to build a relationship and improve our understanding of the key issues central to their objectives.

GM charity discretionary grants

In addition to the firm's designated charity partner support, our Charity Committee holds a fund to be distributed to charities or organisations nominated by individuals within Gillespie Macandrew. The grant provides the opportunity for any staff member to request a donation to a cause that has personal meaning to them. All applications are considered and approved by our Charity Committee with primary consideration going to nominated organisation that operate within Scotland and provide direct services or support to a community or group.

Volunteering

As an integral part of our charitable commitment, each member of staff is given a paid day of leave each year to volunteer to support local causes. As part of our review of policies and procedures to ensure alignment with our overall ESG strategy, in 2025 we completed a review of our pro bono and volunteering policies, taking account of feedback received from members of the firm including via our staff-wide survey. The new process and policies, which we are in the process of rolling out, are designed to ensure that through our volunteering and pro bono work we promote and pursue our identified ESG goals and that there is opportunity for everyone in our firm to be involved.

Alongside our two charity partners, we have identified a third charitable organisation for support at firm level. Kids Love Clothes, a children clothing donation charity, was short-listed during our appointment process and identified as an additional organisation to support with in person volunteering. This is in recognition of the extent to which the organisation's aims are closely aligned with our stated ESG goals including UN Goals of Reducing Inequality and Climate Action.

In addition to charitable fundraising for our assigned charity partners we regularly support ESG initiatives for our key clients including fundraising walks as well as, taking part in sporting fundraising challenges for organisations linked to our four core sectors of Energy, Land & Rural Business, Real Estate and Private Client.

Working towards an ethical supply chain

In 2025, we have continued to work with our key supply chain partners and share our commitment to being an ethical business.

We want to work with suppliers who share our values and our Supplier Code of Conduct sets out key principles and guidelines so that together we can build relationships based on a similar approach towards sustainable development and delivery of our social, economic and environmental commitments, as well as compliance with legal requirements relating to modern slavery, financial crime, anti-bribery and corruption and data protection. These guidelines set minimum standards we expect from our suppliers and contractors and their subsidiaries and subcontractors that provide us with goods or services. The Supplier Code of Conduct is being tested with one of our largest suppliers, and will be rolled out to our top suppliers in 2025/26 alongside internal training on sustainable procurement practices.

The Family Law Language Project

The Family Law Language Project launched towards the end of 2021 with the aim of helping to improve the understanding and use of language in any scenario where family legal matters are discussed, written about or experienced throughout the UK. The project has produced a number of useful resources including a website with helpful content around common family law terms and will further promote its aims by using social media platforms to help identify and inform people about the language used in family law. This could be, for example, by identifying the misuse of a family law term or the use of unhelpful or aggressive language in any form of media, including online sources, in the press or on television. Gillespie Macandrew and now in particular Family Law Partner, Sharon Murray, have been instrumental in promoting the Scottish end of this initiative.

Learning from our community of clients

By placing the voice of our clients in our decision-making, we increase our opportunity to secure them as ambassadors of our brand and encourage positive word-of-mouth recommendations – the most trusted form of promotion. As we gather their thoughts and understand their common language and preferences, we relate to them more as people. We aim to have a level of rapport with our clients that fosters trust, and in turn, increasing our key client loyalty and retention.

To support our Key Client Programme our business has taken the time to routinely research and identify our top key client relationships based on the synergy of our relationship, performance and growth opportunity and strategic advisory needs for the longer term so we can be in our best position as people and professionals to support their individual and business goals.

Working closely with the client relationship partners in our firm across each of our practice areas, our leadership actively plan to ensure regular and personal key client contact through a range of channels such as face to face feedback sessions, tailored events on topics of importance, e-news communications publicising changes in legislation and investment in Core Sector Partnerships in the Community that align with target client audiences and giving back to the communities in which we serve.

Our Communities - Action points for 2025/26

- Continue to expand metrics to report on supplier ESG measures such as on ethical standards, diversity, and carbon footprint where available as part of our roll out of our Supplier Code of Conduct
- Deliver benefit to our appointed charity partners and work with them to explore how best our firm can support their activities and objectives including through financial support, volunteering of time, education and raising awareness.
- Continue to roll out and keep under review our new volunteering process including identification of opportunities and expanding the range of opportunities available. We will report these internally amongst staff to encourage high levels of engagement.
- Build on our pro bono programme in alignment with our ESG strategy and internally publish our updated pro bono policy
- Continue to develop our legal portfolio supporting projects that benefit the local communities in which we operate
- Seek feedback from staff on the new process and procedures for volunteering and pro bono work
- Publish updated charity committee charter to encapsulate our charitable-related goals, policies and processes in a single place which will be added to our ESG hub and accessible to all.
- Seek feedback from staff and charity partners on the initial stage of the partnerships and seek to build awareness and increase opportunities for involvement

Outlook

Our 2025 ESG Impact Report marks a significant milestone in Gillespie Macandrew's journey towards embedding Environmental, Social, and Governance principles across all facets of our firm. This second annual report, following publication of our inaugural ESG Impact Report last year, reflects our commitment to transparency, ethical governance, and continuous improvement.

We have strengthened our internal culture through enhanced employee wellbeing initiatives, diversity and inclusion programs, and professional development opportunities. Our ethical framework has been reinforced through partnerships, accreditations, and robust governance structures, including the expansion of our ESG Committee and sub-committees.

Environmentally, we have deepened our data collection and reporting, improved waste management, and advanced our Net Zero ambitions through strategic actions and partnerships.

Our community engagement continues to thrive, with impactful charitable giving, volunteering, and pro bono work aligned with our ESG goals. We are proud of our recognition in community care and social responsibility and remain committed to supporting causes that reflect our values.

Looking ahead, we will build on this foundation by refining our data collection, regularly reviewing our ongoing short and long-term goals and our progress towards these, expanding our reporting and deepening our impact across all ESG areas. We recognise that our ESG journey is continuous and requires collaboration, accountability, and innovation. Through this report, we reaffirm our dedication to responsible business practices and our ambition to lead by example in the legal sector and beyond.

