GILLESPIE MACANDREW

ESG Impact Report 2026



November 2026

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Our ESG Commitment

At Gillespie Macandrew, we remain committed to building a sustainable and responsible business that delivers long-term positive outcomes for our people, clients, communities and the environment.

Our approach to Environmental, Social and Governance (ESG) is rooted in the belief that responsible business practices are a fundamental part of long-term success. ESG considerations continue to inform how we operate as a firm, how we deliver services to our clients, how we support and develop our people, and how we contribute to the communities in which we work.

During 2025/26, we continued to build on the foundations established through our ESG strategy, strengthening governance, enhancing reporting, investing in our people and identifying further opportunities to reduce our environmental impact. We have also continued to align our activities with our four chosen United Nations
Sustainable Development Goals (SDGs), ensuring our ESG programme remains focused on areas where we believe we can make the greatest contribution.

Our ESG Impact Report is organised around four core areas of focus: Our People, Ethics, Environment and Our Communities. Within each section, we highlight the progress made during 2025/26, the actions we are taking to support our eight ESG pillars and the priorities that will guide our future activity.

In November 2025, our commitment to responsible business practices was recognised externally when Gillespie Macandrew received the ESG Award at the Herald Law Awards 2025. The award recognised the firm's ongoing efforts to embed ESG across the business, including charitable giving, pro bono support, environmental initiatives, governance and sustainable legal practice. We were particularly proud that the award recognised our focus on delivering measurable impact and our commitment to continuous improvement across our ESG programme.

Key Milestones in 2025/26

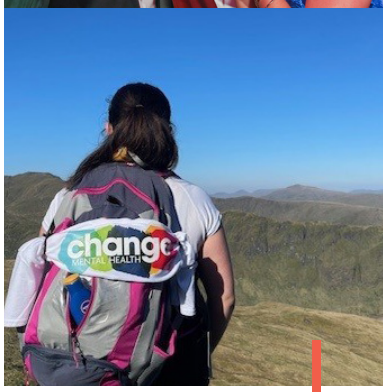
- **Herald Law Awards ESG Award:** We were proud to receive the ESG Award at the Herald Law Awards 2025, recognising our commitment to responsible business practices and measurable ESG impact
- **EcoVadis Bronze Rating Retained:** We successfully maintained our Bronze EcoVadis sustainability rating, providing independent recognition of the progress made in embedding ESG considerations across the firm.
- **People and Culture:** We launched our new Career Development, Performance & Training Hub, introduced ThinkForward as a dedicated employee voice platform, continued investment in colleague wellbeing and inclusion, and completed the year with no reportable health and safety incidents.



- **Training and Development:** We continued to invest in professional development, leadership capability and future talent, delivering extensive learning opportunities across legal and business services teams, while supporting 20 legal trainees as the next generation of legal professionals and a growing number of professional qualifications across the firm.
- **Community Impact:** We formally recorded more than 70 pro bono matters, donated £53,000 to our charity partners, Change Mental Health and Richmond's Hope, distributed over £7,600 through our Discretionary Grants Fund, and continued to support a broad range of charities, community organisations and local initiatives through volunteering, fundraising and legal expertise.
- **Volunteering and Engagement:** We continued to strengthen colleague participation in volunteering, fundraising and community initiatives, supported by enhanced volunteering processes and new opportunities for involvement across the firm.
- **Environmental Performance:** Working with Carbonology, we completed a more comprehensive carbon footprint assessment aligned with ISO 14064, the GHG Protocol and SECR principles. Improved data quality and reporting enabled us to identify key emissions drivers and opportunities for future reduction, while market-based emissions reduced by 38.8% against our baseline year.
- **Green Transition Expertise:** Partners Amy McDowell and Simon Williams were named Legal 500 United Kingdom Green Ambassadors 2027, becoming the first Green Ambassadors recognised from a Scottish law firm. This recognition reflects the firm's expertise in renewable energy, sustainability and developments supporting the transition to a low-carbon economy.
- **Climate Action and Sustainability:** We continued to work towards our Net Zero ambitions, strengthened our environmental reporting, maintained 100% renewable electricity contracts across our offices and reduced the proportion of waste sent to landfill to 29%.







Our ESG Pillars

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

1. **Climate action leadership:** We are committed to reducing our carbon footprint and working towards achieving net zero by 2035 supporting positive environmental outcomes through our operations and legal expertise.
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 are 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 third ESG Impact Report, we provide an honest account of our progress, achievements, challenges and future priorities. This report is both a reflection of the progress made during the year and a statement of our ambitions for the future. While there remains more to do, we are encouraged by the progress made to date and remain committed to transparent reporting, continuous improvement and embedding ESG considerations into decision-making across all areas of the firm.

By continuing to align our activities with our ESG strategy, selected United Nations Sustainable Development Goals and long-term objectives, we are building a resilient, responsible and forward-looking business that delivers positive outcomes for our people, clients and communities.

Amy McDowell
Partner & Head of ESG, Gillespie Macandrew



Our people

Our people are central to the firm's long-term success and the delivery of our ESG ambitions. We highlight progress during the 2025/26 financial year across culture, employee wellbeing, reward and benefits, diversity, equality and inclusion, career development and fair work.

Our commitment to being a responsible business for our people and the communities they support sits at the heart of our ESG strategy. Within our eight ESG pillars, our approach to our people focuses on the areas where we can make the most meaningful impact: sustaining a positive culture, supporting health, safety and wellbeing, promoting inclusion, investing in development and ensuring fair reward.

Our people define our business, shaping our reputation, strengthening our competitive advantage and driving long-term success. We want everyone at Gillespie Macandrew to enjoy a rewarding and fulfilling career, with access to the tools, training, feedback and wellbeing support needed to develop both professionally and personally. By investing in our people, we build capability, strengthen engagement and create the foundations for sustainable success across our firm.

Our Culture

At Gillespie Macandrew, our culture is shaped by all of us, and together we are responsible for building and maintaining a working environment that reflects our shared values and behaviours:

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

Health, Safety and Working Conditions

Building on our efforts in the previous year, we have continued to focus on and invest in enhancing our working conditions, demonstrating our commitment to creating a positive impact and providing a safe, healthy and inclusive working environment for our people. Our activity has focused on the areas outlined below.

Health and Safety
We continue to provide a safe and healthy working environment for all colleagues. During the 2025/26 financial year, our activity included mandatory health and safety training, ergonomic guidance, first aid training and practical advice to support safe working practices. For the third consecutive year, the firm recorded no reportable health and safety incidents and no days lost to health and safety-related absence.

Work-life balance and Wellbeing
We promote a healthy work-life balance through hybrid and flexible working arrangements, wellbeing initiatives and support for mental wellbeing. The firm reviews its people policies annually to ensure they remain current, relevant and supportive of our colleagues. In addition to our existing policies, a number of new and updated policies have been introduced during the reporting period to further support colleagues in balancing work and personal responsibilities, including:

1. Hybrid Working & Flexible Working Policy
2. Updated Enhanced Maternity/Adoption/Parental/Paternity Policies
3. Updated Compassionate/Bereavement Policy
4. New Neo-natal Policy

Wellbeing

Employee Wellbeing
The wellbeing of our people remains a key priority, and we continue to invest in practical services and initiatives that support physical, mental and financial wellbeing. During the reporting period, colleagues engaged with a broad range of wellbeing sessions and firmwide initiatives, with strong participation across the firm. Feedback was encouraging, with participants reporting that the support provided contributed positively to their wellbeing.

Wellbeing & Inclusion Series
Our Social and Wellbeing Committee, which includes representatives from across the firm, has developed a new Wellbeing & Inclusion Series – ‘Together we are GM’. Through a programme of in-person and hybrid events, this initiative will bring colleagues together to explore a range of wellbeing and inclusion topics, helping to strengthen understanding and connections across the firm through opportunities for learning, discussion and shared experiences.



Westfield Health
Our continued partnership with Westfield Health is a key part of our Wellbeing support, helping colleagues manage everyday healthcare costs and access services including counselling, GP support, a 24-hour confidential advice line, cash plan options and gym discounts. During the 2025/26 financial year, over 80% of colleagues were registered with the plan and made 120 claims, demonstrating the important role it plays in supporting colleague wellbeing. Many colleagues also regularly take advantage of Westfield Rewards discounts across a wide range of major retailers and restaurants, extending the everyday value of the scheme. These services provide tangible day-to-day support for colleagues and form an important part of our wider wellbeing and reward offering.

Mental Health Awareness Month
In May 2025, Gillespie Macandrew marked Mental Health Awareness Month with a range of initiatives designed to promote connection and positive wellbeing. This included a hybrid learning session on resilience, delivered by our charity partner Change Mental Health, which covered maintaining resilience, recognising early signs of poor mental health in the workplace and the role that community plays in supporting mental wellbeing. We also ran our annual GM Movement challenge, encouraged Walk & Talk meetings and gave all colleagues an additional hour to use for a wellbeing-focused activity, either individually or as part of a group.

Our approach to wellbeing and working conditions is supported by inclusive policies and learning, which are covered in the Diversity, Equality and Inclusion section below.

Fair Reward & Benefits





During 2025/26, we continued to invest in competitive salaries, bonus awards and a comprehensive benefits package. Eligible colleagues received salary awards averaging a minimum of 5% of salary, with bonus awards representing an average of 3.5% of salary. This investment recognises contribution, supports financial wellbeing and helps the firm recruit and retain talented people in a competitive market.

Alongside salary and bonus awards, we continued to provide a comprehensive benefits package for all employees. Key benefits include a 6% employer pension contribution through a salary sacrifice pension scheme, 25–30 days of annual leave plus nine public holidays, the option to purchase up to five additional days of holiday, critical illness and death in service cover, enhanced sickness absence and family leave provisions, and access to Westfield Health. Together, these benefits demonstrate our wider investment in employee wellbeing, financial security and long-term retention.

Our salaries and benefits are reviewed annually with reference to external benchmarking. This helps us assess market competitiveness and make fair, evidence-based reward decisions that support recruitment, retention and the firm's wider people strategy.

In 2024 we were formally accredited as a Real Living Wage employer and remain committed to maintaining this accreditation.

Career development and training are addressed in the dedicated section below, which outlines our career framework, promotion pathways, check-in process, professional qualifications and firmwide learning opportunities.

Looking Ahead
We will explore recruitment and social mobility measures, including trainee outcomes, use of Rare contextual recruitment data, graduate recruitment support, work experience, school and university engagement, and routes into legal and business services careers. Tracking these measures over time will strengthen reporting on fair access, inclusion and pathways into the profession.

Diversity, Equality and Inclusion

Learning and Awareness
We continue to promote equal opportunities in employment and build a workplace culture where diversity, equality and inclusion (DEI) are valued, and everyone is treated with dignity and respect. Our approach combines clear expectations, inclusive policies and ongoing learning throughout the employee experience. During 2025/26, DEI training remained embedded within our induction programme, ensuring new colleagues understand our values and expected behaviours from the outset. In August 2025, over 189 individuals were enrolled in the firm's gender identity training, complementing our wider programme of DEI and sexual harassment training. Together, this learning reinforces our zero-tolerance approach to discrimination and harassment and helps embed inclusive, respectful behaviours across our culture and in the way we work with colleagues, clients, suppliers and wider stakeholders.

Our new Wellbeing & Inclusion Series will support our wider diversity, equality and inclusion objectives by creating opportunities for colleagues to engage with topics including race and cultural awareness, LGBTQ+ inclusion, neurodiversity, and disability and carer awareness, while encouraging open dialogue and greater understanding across the firm.



Inclusive Recruitment and Social Mobility
We have continued our engagement with Rare's Contextual Recruitment System as part of our commitment to fair access, social mobility and inclusive recruitment. Rare enables us to consider applicants' achievements in the context of their socio-economic background and educational circumstances, supporting a more rounded assessment of

potential and helping us identify talented candidates who may have overcome additional barriers. We remain committed to using this tool as part of a fair, transparent and inclusive recruitment process for legal traineeship opportunities.

Inclusive Policies and Support
Our wider people policies also support inclusion by recognising that colleagues may need different forms of support at different stages of their working lives. During the reporting period, the firm reviewed and, where applicable, updated a number of policies relating to hybrid and flexible working, family leave, dependants, compassionate and bereavement leave, sickness absence and neonatal care. These developments help create a more supportive and inclusive working environment by enabling colleagues to balance work with caring responsibilities, health needs and personal circumstances.

Everyday Inclusion
The voluntary use of pronouns in email signatures has become one practical way in which colleagues can support inclusive communication across the firm helping to promote awareness, respect and belonging within our GM community. This reflects our wider commitment to creating a workplace where everyone is treated with dignity and respect and where inclusive behaviours are encouraged through everyday interactions.

Career Development, Performance and Training

Career Management
We strive to provide colleagues at every level, and in every role, with equitable access to career development, training and progression opportunities. Our career guide framework sets out clear expectations for the skills, behaviours and contribution associated with each career stage, helping colleagues understand how they can develop and what is required to progress. This transparency supports meaningful career conversations, consistent development planning and fair consideration of promotional opportunities.

In November 2025, we launched a new Career Development, Performance & Training page on our intranet, bringing together the career guide framework with the forms, guidance and resources colleagues need to navigate their career journey. The page makes our check-in, evaluation and promotion processes more accessible and provides greater clarity on development routes, whether a colleague is preparing for promotion, seeking a new challenge or looking to grow in their current role through training or professional qualifications. Our regular check-in approach moves beyond the traditional annual appraisal by encouraging timely, meaningful conversations, open feedback and agreed development priorities throughout the year.

During 2025/26, our focus remained on providing colleagues with clear career pathways, access to high-quality learning opportunities and support to develop their skills and achieve their professional ambitions.

- Building on the launch of our Partner Training Academy in 2024/25, we continued to strengthen leadership capability, support succession planning and prepare the firm for sustainable growth. The programme develops practical skills in leadership, people and performance management, motivation, coaching and creating a strong feedback 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.

- Our Training and Career Professional Development programme remains central to developing the firm's future legal talent. Each year, we support approximately 10 legal trainees through a two-year training contract, including around 80 hours of structured training per trainee which equated to approximately 1600 hours. We have continued to create additional trainee positions in our regional offices, widening access to legal careers beyond central-belt locations and strengthening our future talent pipeline.
- Our intranet-based Training Academy provides colleagues across the firm with easy access to core learning and role-specific development throughout their careers. By supporting skills development, knowledge sharing and career growth, the academy helps strengthen engagement, retention and organisational capability. Focused training was delivered on topics including effective writing skills, managing difficult conversations and more.
- 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.
- We provide colleagues with opportunities to pursue professional qualifications and certifications relevant to their roles and career ambitions, including STEP, ATT, CIOT, health and safety, risk and compliance, SOLAS, accredited paralegal, solicitor conversion and dual qualification programmes. We continue to support colleagues who wish to become legally qualified through routes outside the traditional pathway, enabling them to combine work with their studies.
- The firm continues to be recognised as a STEP Platinum Employer Partner and we have continued to grow our STEP membership, strengthening the depth of specialist expertise across the firm and supporting colleagues' professional development.
- We also support colleagues through secondment opportunities, helping them to gain valuable experience out with the firm, broaden their skills and develop a wider perspective.
- Regular one-to-one check-ins replace a traditional annual appraisal, creating more frequent opportunities for meaningful dialogue, feedback and progress reviews. We are continuing to refine these check-ins alongside career and performance conversations so that colleagues receive clear development priorities and consistent managerial support, while strengthening discussions about performance, progression, wellbeing, future career aspirations and the evidence supporting the firm's annual promotion process.
- During 2025/26, colleagues accessed a broad programme of learning and knowledge-sharing activity across the firm. This included external continuing professional development, mandatory risk and compliance training, structured learning for legal trainees, apprenticeship development supported by QA Apprenticeships, internal legal knowledge-sharing seminars and regular Training Academy sessions.
- For our Business Support teams, we also 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. During the reporting period our employees have completed over 70 hours each. This initiative underscores our dedication to nurturing talent and fostering continuous growth within our workforce.
- Our learning programme is supported by flexible e-learning and role-specific development pathways, enabling colleagues to access relevant training throughout their careers.
- By investing in accessible, role-relevant learning at every career stage, we are strengthening capability, supporting progression and building a skilled, engaged workforce equipped to contribute to the firm's long-term success.

Future Priorities
We will continue to develop measures relating to retention, internal promotion, training participation, professional qualifications, check-in completion, wellbeing engagement, employee survey actions, recruitment and social mobility. Reporting these measures consistently over time will provide clearer evidence of how our people strategy supports inclusion, career development, engagement and long-term sustainability.

Engaging with our People

At Gillespie Macandrew, we recognise that creating a positive and inclusive workplace depends on listening to our people, encouraging participation and providing opportunities for colleagues to contribute their ideas, experiences and feedback. We are committed to supporting a culture where colleagues feel informed, connected and able to play an active role in shaping the future of the firm.

Communication and Engagement
We encourage open and regular dialogue across the firm through a range of communication and engagement channels. Our Staff Roadshows continue to bring colleagues together in person twice each year to hear updates from our CEO and senior leadership team on firm performance, strategy, growth, industry developments and key business priorities. These sessions also provide colleagues with the opportunity to ask questions, share views and engage in open discussion.

Alongside our Staff Roadshows, we continue to host bi-weekly GM Team Talks, providing opportunities for teams across the firm to share updates, highlight successes, discuss sector developments and strengthen understanding of the work being undertaken across different parts of the business.

Our communication channels also include our intranet, GM Insider social sharing platform and quarterly GM InReview newsletter. Together, these channels help colleagues stay informed about developments across the firm, including client successes, ESG initiatives, charitable activities, business insights, training, social events, colleague achievements, new joiners and further engagement opportunities.

During the reporting period, we continued to develop and promote our dedicated ESG Hub, providing colleagues with a central location to access information on the firm's ESG commitments, priorities, activities and progress. Regular updates are shared through multiple communication channels to support awareness, engagement and opportunities for feedback.



Purpose, Values and Client Service
During 2025/26, colleagues from across the firm participated in a series of discussions and engagement sessions that contributed to the development and internal launch of our collective purpose and client service principles.

Our purpose is:

> *"To act as an extension of our client's business, family and individual circumstance, providing them with excellent legal, tax and business advice that protects their interests and promotes their success. We connect with our clients' goals and engage with their way of working, as together, we are guided by good relationships."*

Supporting this, we introduced four client service principles:

We Manage | We Communicate | We Care | We Listen

The development of these statements was shaped by colleague input and reflects our shared commitment to delivering exceptional client service while maintaining the relationship-focused approach that defines our culture. Together, they provide a clear and consistent framework for how we work with clients and each other.

Employee Voice and Continuous Improvement
Employee voice remains an important part of our approach to engagement and continuous improvement. While a formal employee voice framework is not yet in place, we continue to create opportunities for colleagues to share feedback, ideas and suggestions through a variety of channels and initiatives. We have identified social dialogue (including employee voice) as an area of further review and development for Gillespie Macandrew, having engaged with an external consultant to ensure we conduct a considered review appropriate for our firm.

Colleagues are encouraged to participate in social, wellbeing, ESG, sustainability and charitable activities across the firm, helping to strengthen connections, build relationships and contribute to our wider culture.



ThinkForward
During 2025/26, we launched ThinkForward, a new platform designed to give colleagues a dedicated space to share ideas, put forward suggestions and contribute to the future development of the firm. The platform reflects our belief that valuable insights can come from every part of the business and encourages colleagues to play an active role in shaping how we work and how we deliver for our clients.

Since launching the platform 80% of suggestions received have been implemented, including a change to how we connect with one of our external suppliers, improving the staff experience and the speed with which that supplier is paid, as well as, the introduction of more private working spaces for our colleagues to utilise for meetings.

By creating opportunities for colleagues to contribute their ideas, perspectives and experiences, ThinkForward supports a culture of continuous improvement, collaboration and shared ownership of the firm's future success.

Employee Survey
During 2025/26, we continued to review colleague feedback gathered through previous employee surveys and other engagement channels, working with senior management and teams across the firm to identify opportunities for improvement. These insights continue to inform our approach to supporting our people, operations, development and workplace culture.

Future Priorities
We will continue to develop our approach to measuring employee engagement and colleague experience, including employee voice, participation in firm initiatives, communication effectiveness and engagement with wellbeing, ESG and social activities. Reporting on these measures over time will help us better understand colleague experience and identify opportunities to strengthen engagement across the firm.

Our People - Headlines for 2025/26

- During 2025/26, we continued to strengthen our approach to supporting our people by embedding inclusive learning, widening access to career development, investing in employee wellbeing and maintaining fair, competitive reward. Key achievements included the firmwide rollout of gender identity training, continued DEI and sexual harassment training, the launch of a transparent Career Development, Performance & Training intranet hub, additional regional trainee opportunities, strong female representation across the workforce and senior management, and a third consecutive year with no reportable health and safety incidents or related absence.
- Our trainee retention rate remains strong, reaching 72.7% in our most recent intake following a positive rate of 50% in the previous year. Across the two-year trainee cycle, this represents an average retention rate of more than 60%, demonstrating our continued commitment to investing in training and development and supporting the next generation of professionals to build their careers with the firm.
- **Inclusive culture:** We continued to embed DEI and sexual harassment training across the employee experience and rolled out gender identity training across the firm in August 2025.
- **Inclusive communication:** The voluntary use of pronouns in email signatures continued to support awareness, respect and belonging across the firm.



- Fair reward: We reviewed pay data doing so on a voluntary basis, including our gender pay gap, to monitor progress, support evidence-based decisions and identify priorities for further action.
- Workforce diversity and representation: We monitor workforce diversity, representation and pay to understand our progress and identify priorities for continued action. Our latest data demonstrates strong female representation across the firm and within senior management, while also highlighting areas where we remain focused on making further progress:
    - Women represent 68% of our overall workforce, a small increase compared with 2024/2025.
    - Women represent 60% of our Senior Management Team.
    - Female representation within the partnership increased to 39.3%, an increase of approximately six percentage points.
    - Women represent 16.6% of Board members, who are elected democratically by the partnership.
    - Wider workforce diversity: Based on information disclosed through workforce monitoring, 6.2% of employees identified as belonging to a minority and/or vulnerable group and 11.9% of employees reported one or more protected characteristics.

Our People - Action Points for 2026/27

- Strengthen and expand the Diversity and Inclusion programme to continue to foster a more inclusive workplace environment through the ‘Together we are GM’ Wellbeing & Inclusion series
- 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
- Ongoing review of potential financial support initiatives for graduate recruitment
- Work with external ESG Consultant to review and implement new social dialogue policy and connected initiatives to provide opportunities for two-way dialogue with our people
- Introduce a new peer-to-peer recognition system focused on firmwide client service principles to acknowledge and appreciate each other’s contributions and achievements



Ethics

As a legal and professional services firm, maintaining the highest standards of integrity, transparency and accountability is fundamental to how we operate. Our governance framework supports responsible decision-making across the business and ensures that decisions are made considering our values, professional obligations and ESG commitments.

Gillespie Macandrew is regulated by the Law Society of Scotland and, through our cross-border practice, the Solicitors Regulation Authority. These regulatory frameworks set clear expectations around professional conduct, ethics, client care, risk management and governance, and underpin the standards to which we hold ourselves across all areas of our business.

We recognise that strong governance extends beyond regulatory compliance alone. Through our ESG strategy and framework, we continue to embed responsible business practices to support how we make decisions, manage risks and engage with our people, clients, suppliers and wider communities. Our approach is underpinned by transparency, accountability and a commitment to acting in the long-term interests of our stakeholders.

Having established our ESG strategy and framework in 2023/24, we have continued to build on this foundation throughout 2025/26. Our focus has been on ensuring that ESG considerations are appropriately embedded into day-to-day activities and help inform decision-making processes across the firm. We recognise that the value of any strategy lies not in the framework itself, but in how effectively its principles are translated into action and used to guide behaviour, priorities and performance.

Progress against our ESG objectives continues to be monitored and communicated across the firm through a range of channels, supporting accountability and encouraging engagement from colleagues at all levels. We also seek to work with clients, suppliers and other partners who share our commitment to responsible and ethical business practices, recognising that collaboration can strengthen our collective impact.

Law Society of Scotland

Solicitors Regulation Authority

United Nations Sustainable Development Goals (SDGs)

The United Nations Sustainable Development Goals (SDGs) continue to provide an important framework for our ESG strategy and help us align our activities with globally recognised priorities for sustainable development.

Since establishing our ESG strategy, we have aligned our approach with four SDGs that we believe best reflect the areas where Gillespie Macandrew can make the most meaningful contribution through our people, communities, environmental practices and governance activities. These goals remain central to how we shape our ESG priorities, guide decision-making and assess progress across our eight ESG pillars.

Our selected goals are:



While these four goals provide particular areas of focus, we recognise that the SDGs are interconnected and that progress in one area often contributes to progress in another. This is reflected throughout our ESG strategy, where many initiatives support multiple goals simultaneously. Our investment in wellbeing, career development and fair reward contributes to Goal 8; our focus on inclusion, social mobility and equitable opportunities supports Goal 10; our environmental initiatives align with Goal 13; and our work with clients, communities, charities and specialist partner organisations helps deliver Goal 17.

During 2025/26, we continued to use our selected SDGs as a reference point when developing and reviewing ESG activity across the firm. The goals also help inform our governance structure, reporting framework and future priorities, ensuring that our ESG programme remains connected to a broader set of long-term sustainability outcomes.

The table below highlights some examples of how our ESG pillars and activities align with our chosen SDGs.

SDG	Initiatives across our ESG strategy
Goal 8: Decent Work and Economic Growth	Career development, training, fair reward, wellbeing, health and safety, apprenticeships, trainee recruitment
Goal 10: Reduced Inequalities	DEI initiatives, Rare contextual recruitment, flexible working, family-friendly policies, social mobility
Goal 13: Climate Action	Carbon reduction, sustainability initiatives, waste management and recycling, responsible resource use
Goal 17: Partnerships for the Goals	Carbon reduction, sustainability initiatives, waste management and recycling, responsible resource use

Partnerships & Collaboration



Collaboration plays an important role in delivering our ESG objectives. Many of our most impactful initiatives are achieved through partnerships with specialist organisations, charities, industry bodies and community groups. These relationships help us strengthen our expertise, extend our reach and contribute towards our chosen SDGs, particularly Goal 17: Partnerships for the Goals.

Legal Sustainability Alliance
Supporting our environmental goals, we have now been members of the Legal Sustainability Alliance (LSA) for five years. The LSA is a collaborative network that aims to inform, equip and empower lawyers and law firms to address climate and biodiversity challenges through their operations and legal practice.



During 2025/26, we continued to utilise LSA resources to strengthen our understanding of sustainability issues relevant to the legal sector, stay informed of emerging developments and build internal knowledge. This included access to training materials, webinars, guidance and practical resources. We also continued to engage with the LSA network and fellow members, sharing experiences, challenges and lessons learned as part of our ongoing sustainability journey. We have been liaising with LSA and member organisations in relation to our carbon footprint reporting and auditing, discussing how to identify appropriate scope, robust and reliable providers and also regarding adoption of science based targets, particularly options for SMEs. Our continued involvement reflects the value of collaboration and knowledge-sharing in supporting progress towards our ESG objectives.

Achilles

We continue to engage with the Achilles UVDB pre-qualification system for the utilities sector, supporting robust supply chain assurance and demonstrating our commitment to maintaining high standards of governance, compliance and risk management.

EcoVadis

We continue to engage with EcoVadis, the world's largest provider of business sustainability ratings, as part of our commitment to reviewing and improving our ESG performance.

Following our first assessment in 2024, Gillespie Macandrew was awarded a Bronze EcoVadis Medal. During 2025/26, we successfully maintained our Bronze rating, providing external recognition of the progress made in embedding ESG considerations across the firm.

The EcoVadis assessment process continues to provide valuable benchmarking and insight into our ESG performance. Throughout the reporting period, we reviewed the recommendations and areas for development identified through our assessments and considered these as part of our wider ESG planning and priority-setting. The EcoVadis platform provides access to valuable training courses and resources, following recommendations from our scorecard members of the ESG Committee attended training courses on Social Dialogue, People Reporting & Sustainability Management System and shared learnings as appropriate within the firm. We remain committed to participating in future assessments to help measure progress, identify opportunities for improvement and support the continued development of our ESG strategy.

Science Based Targets Initiative

We continue to explore the SBTi SME pathway as a mechanism to provide greater transparency around our sustainability commitments and to embed environmental responsibility into our everyday culture and to inform decision-making. During the past 12 months, we have worked with Carbonology, engaged with our peers and sought external advice to better understand the requirements, obligations and long-term implications of making a formal science-based commitment. This process has highlighted a number of challenges that require further consideration, including the need to improve the quality and availability of supplier emissions data, better understand the implications of emissions associated with our offices and energy use, and develop a realistic and achievable pathway to meet the reductions required under the SBTi framework.

SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Given the importance of making meaningful and deliverable commitments, we are focusing on establishing a robust baseline and implementation plan at this stage. We remain committed to progressing this work and ensuring we are well informed and prepared.

LEXWORK INTERNATIONAL

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 firms efficiently and sustainably. 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 current Chair of the Lexwork group and leads the annual conference. Each conference focuses on ways to improve the business of law and establish strong network contacts to serve our clients abroad. Lexwork has a policy to hold no more than two in-person meetings per annum to minimise carbon footprint and to encourage any other in-person meetings to be combined with already committed business travel.

Our Public Promises

Acting as an ethical business and leading by example 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 that support our commitment to operating as an ethical and responsible business, including information technology practices, cybersecurity and data protection. Gillespie Macandrew's technology strategy remains focused on the adoption of secure, cloud-based Software-as-a-Service (SaaS) solutions where appropriate. Building on the successful implementation of our firmwide Practice Management System (PMS), we have continued to invest in digital transformation initiatives that support the digitisation of workflows, reduce reliance on on-premise infrastructure and improve operational efficiency. These initiatives are expected to contribute to a reduction in paper consumption and, over time, lower energy usage across the business. Together, these initiatives reinforce our commitment to responsible business practices, strong data protection standards and the long-term sustainability of our operations.

Technology & Security

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 almost 200 datarooms for our clients providing access to over 2800 users. In the past 12 months, an additional 8 new datarooms have been opened.

iManage Share
We have also increased our adoption of iManage share, a secure document sharing platform that supports sharing of files and collaborate with clients, suppliers and other third parties without relying on email attachments. Like HighQ, it provides a controlled environment for exchanging documents while maintaining security, governance and access controls over shared information as well as environmental benefits. We have had an 8% increase, to 117 folders set up in the past year with a 29% increase in documents shared using this platform.

Docusign

Over the past 12 months, increased understanding of DocuSign across the firm has driven greater adoption of electronic signing and informed the development of firm-wide guidance, governance arrangements and a standardised approach to digital signatures. Clearer guidance has been established on the use of Simple Electronic Signatures (SES) and Qualified Electronic Signatures (QES), helping to ensure that documents are executed using a signing method proportionate to the legal, regulatory and commercial requirements of each matter.

Internal training and knowledge resources have also been expanded to support users in selecting the appropriate signature method and validating electronically signed documents where required. In parallel, DocuSign's accessibility features, including screen reader compatibility, keyboard-only navigation and high-contrast display options, help provide an inclusive and accessible signing experience for users with a range of accessibility
requirements.

The continued adoption of secure digital signing technologies enhances operational efficiency and supports the firm's environmental objectives by reducing paper consumption, printing, scanning and physical document transportation. Building on the lessons learned from the pilot and subsequent review, the firm will implement a comprehensive electronic signing policy and supporting procedures, providing a consistent, secure and risk-based framework for electronic execution across the organisation.

Cyber Essentials

The firm successfully achieved both Cyber Essentials and Cyber Essentials Plus accreditation, demonstrating its commitment to protecting client, employee and business data.

Achieving Cyber Essentials required the firm to meet a recognised set of cyber security standards and implement a number of improvements to its systems and ways of working.

Building on this success, the firm went on to achieve Cyber Essentials Plus, the highest level of accreditation under the UK Government-backed scheme. This involved an independent assessment of the firm's cyber security arrangements to confirm that the controls in place were working effectively.

Achieving both certifications provides reassurance to clients, suppliers and staff that the firm takes information security seriously and continues to invest in protecting its systems and data.

Responsible use of AI

As artificial intelligence becomes an increasingly important part of the way legal and professional services are delivered, we are committed to adopting it responsibly and ethically. Our approach is centred on using AI to support, rather than to replace, professional judgement, with people remaining accountable for work produced and decisions arising from AI use. Our AI Steering Group provides oversight of opportunities, risks and emerging use cases, supported by clear governance and guidance covering confidentiality, data protection, verification, transparency and fair and ethical use. Our AI Hub provides colleagues with practical guidance and resources to support the responsible use of AI across the firm. Together, these measures are designed to help us embrace the opportunities AI presents while maintaining the professional standards, transparency and trust our clients, colleagues and collaborators expect.

Working Towards an Ethical Supply Chain

During the past year, we have continued to strengthen the foundations of our responsible procurement approach. Our Supplier Code of Conduct sets out the standards we expect from suppliers, contractors, and their subcontractors across areas including sustainable business practices, modern slavery, anti-bribery and corruption, financial crime prevention, and data protection.

While engagement with our existing supplier base has progressed more slowly than anticipated, our focus is now on developing a more coordinated and proportionate supplier due diligence framework. This will enable us to gather and assess the environmental, social, governance and compliance information required from new suppliers in a consistent and efficient manner.

Over the coming year, we will review how supplier sustainability and ESG-related information is collected during procurement and onboarding processes, with the aim of embedding responsible procurement principles into supplier selection and ongoing supplier management. This will support stronger engagement with key suppliers over time and help ensure our supply chain reflects the standards and values that are important to the firm.

Committees and Decision-making

The ESG Committee is chaired by partner, Amy McDowell and meets monthly. The committee includes our CEO Gavin Merchant, Head of HR Lynda Linden, Head of Operations Katie McGuire and Marketing & Communications Manager Lauren Forgie, as well having two rotating shadow committee positions.

The ESG Committee continues to offer colleagues from across the firm's legal and business services teams the opportunity to shadow monthly committee meetings. The programme is designed to broaden engagement with ESG activity, provide insight into the firm's priorities and decision-making, and create opportunities for colleagues to contribute their perspectives and feedback.

During the reporting period, colleagues from across the firm continued to participate in the shadow programme, and we have now welcomed representatives from every department. Shadow members contribute both their own perspectives and feedback from their teams, helping to broaden engagement with ESG activity across the business. Inputs from shadow members have informed a number of initiatives, including a review of volunteering opportunity locations and the development of our 'Did you know' ESG internal communication series.

Under the ESG umbrella, the firm has sub-committees focused on Charity Partnerships, Sustainability and Social & Wellbeing, each meeting monthly to drive and support our ESG priorities within their respective areas. These committees report to the ESG Committee on a quarterly basis, with the ESG Committee in turn reporting to the Gillespie Macandrew Board bi-annually.

The committees are encouraged to develop and regularly review annual programmes of activity, supported by quarterly themes, actions and objectives. During 2025/26, the Charities and Social & Wellbeing Committees completed a review of their overarching policy/charter to ensure continued alignment with the firm's wider ESG strategy. The Sustainability committees is currently undertaking a similar review. In addition, the intranet pages for the Social & Wellbeing Committee and the Charities Committee have been refreshed during the year to improve accessibility and make information on priorities, activities and opportunities for involvement more visible to colleagues.

Committee communication and reporting on progress remain important to our approach. Throughout the year, we continued to develop ESG-related content and resources on the firm's intranet, taking account of colleague feedback on accessibility, usability and communication. The intranet continues to provide a central location for sharing ESG updates, committee activities, volunteering opportunities, reporting schedules and other resources, complemented by regular ESG updates through the firm's fortnightly Team Talks.

Our Board and Partners receive regular updates on our ESG activities so that this is integrated into our agenda and overall business activities. Industry benchmarking exercises are also carried out to better understand the ESG activities and initiatives being undertaken in the wider legal sector and within other professional service firms of similar scale.

Teams are encouraged to incorporate ESG discussions and updates into their regular team meetings and provide feedback to the ESG committee. Feedback is also encouraged from colleagues across all of the firm's offices, helping to ensure that ESG priorities and activities reflect perspectives from across the business.

We maintain a high 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.



External Assessment and Benchmarking

We recognise the value and importance of working with independent third-party experts in supporting us with our ESG journey. Over the past year, we have worked with an independent ESG consultant and communications specialist to conduct a review of our Social Dialogue policy.

Carbonology has supported Gillespie Macandrew during 2026 by completing a carbon footprint assessment, providing guidance on the Science Based Targets initiative (SBTi) SME pathway, identifying key emissions drivers and reduction opportunities, and advising on the development of a Carbon Reduction Plan and ISO-aligned carbon reporting. Their work has helped inform the firm's Net Zero ambitions, ESG reporting, supplier engagement strategy and future environmental target setting.

We also continue to participate in the EcoVadis sustainability assessment process, which provides independent benchmarking of the firm's environmental, labour and human rights, ethics and sustainable procurement practices. Maintaining our Bronze EcoVadis rating during the reporting period provided valuable external validation of our progress while helping to identify opportunities for continued improvement.

We ensure we remain connected with external forums and networks to benchmark and share perspectives on industry standard including HR Networks, Legal Finance Forum & the Lockton Risk Forum.

ESG Reporting and Transparency

We remain committed to transparent reporting on our ESG priorities, activities and progress, including how our actions contribute towards our chosen United Nations Sustainable Development Goals (SDGs). Since publishing our first ESG Impact Report in 2024, we have continued to develop our approach to internal and external reporting, recognising the importance of clear, accessible and meaningful communication for our colleagues, clients and wider stakeholders.

Our ESG Impact Report builds on previous disclosures by providing an update on progress across our eight ESG pillars, highlighting key initiatives delivered during the year and identifying areas for future focus. Through regular reporting, we aim to demonstrate accountability, share our achievements and challenges, and provide a clear view of how ESG considerations are being embedded across the firm.

As our ESG programme continues to evolve, we will further enhance the data, measures and insights included within our reporting. Over time, this will help us better demonstrate progress against our ESG objectives, support informed decision-making and strengthen the links between our ESG pillars, governance framework and chosen UN SDGs.



Ethics Training and Development

Ethical conduct is embedded in our day-to-day operations through a framework of policies, training and clear reporting arrangements that promote honesty, equity and respect. This includes our Conflicts of Interest Policy, Confidentiality and Data Protection Policy, Anti-Bribery and Corruption Policy, and Whistleblowing Policy. Relevant training in data protection, anti-money laundering, solicitors' accounts rules and the appropriate handling of client money is delivered in line with applicable professional and regulatory guidance, helping colleagues understand their responsibilities and apply ethical judgement in practice. All legally qualified staff are also required to complete ethics training at key stages of their professional development, including during their traineeship and upon becoming a solicitor or partner. To support an inclusive workplace culture, we continue to work with VinciWorks to deliver mandatory diversity, equality and inclusion training, alongside sexual harassment and gender identity awareness training. Together, these measures support an open and accountable culture, provide clear standards for decision-making and reinforce our commitment to responsible business practices across the firm.

Ethics - Action points for 2026/27

- 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
- Continue to complete internal peer to peer reviews on our AML Compliance practices
- Engage with an external consultant to review and provide insight into our AML practices and procedures
- Continue progress reporting, committing to annual Impact Reporting, linked to our eight ESG pillars and selected UN SDGs
- Submission to EcoVadis platform for 2025-26 year and review areas identified for improvement, taking account of recommendations received in the planning of future ESG actions
- Continue to build on and expand the dedicated ESG internal intranet hub, internal and appropriate external reporting of ESG activities
- Continue the roll out of our new Supplier Code of Conduct with our suppliers promoting the ethical and sustainability ambitions of the firm and intends to extend these to our suppliers
- Maintain our recently achieved Cyber Essentials Plus Certification for the next 12-month period
- Continue to strengthen our organisation-wide approach to preventing sexual harassment in line with our legal obligations and commitment to providing a safe, respectful and inclusive workplace. This will include reviewing potential risks, policies, reporting routes, training and workplace controls, and implementing reasonable and proportionate improvements where identified.

Environment

Protecting the environment and using resources responsibly remains an important part of our approach to ESG. We are committed to reducing our environmental impact where reasonable to do so, through practical actions that support carbon reduction, resource efficiency and sustainable business practices.

Our environmental approach combines operational initiatives, colleague engagement and collaboration with external organisations. Through partnerships such as the Legal Sustainability Alliance, alongside initiatives delivered across our offices, we continue to build knowledge, share best practice and support progress towards Net Zero.

Raising awareness and encouraging participation among colleagues also remains an important part of our environmental approach. Throughout 2025/26, we used internal and external communications to promote environmental initiatives, share progress against our sustainability objectives and encourage colleagues to consider the role they can play in supporting our Climate Action Leadership pillar and wider ESG ambitions.

During the year, we marked a number of environmental awareness campaigns, including Earth Day, Great Big Green Week and Recycle Week. As part of Great Big Green Week, colleagues across the firm participated in our annual GM Goes Green initiative, with more than 65 colleagues taking part across our offices and remote locations. In recognition of colleague participation, the firm supported the planting of 260 trees through reforestation organisation One Tree Planted, helping to promote environmental awareness and practical action.

Supporting Net Zero Through Our Legal Expertise

Gillespie Macandrew's core sectors include Energy, Land and Rural Business and Real Estate. Across these sectors, we regularly advise clients on Environmentally focused projects, sustainability initiatives and developments that support Scotland and the UK's net zero ambitions.

We continue to advise on some of the largest and most significant renewable energy projects in the UK, with an estimated global development value of £20 billion and the potential to generate nearly 9 GigaWatts of power across both onshore and offshore. One windfarm project on which Gillespie Macandrew advises has the potential to generate enough electricity to power the equivalent of two-thirds of Scottish homes. In addition to new developments, the firm continues to work with clients on extension, co-location and repowering projects, helping to maximise the use of existing rights, development sites and infrastructure, while increasing renewable energy generation and export capacity.



We also advise on complex land diversification projects, carbon capture initiatives and significant forestry transactions, acting for more than 100 landed estates across Scotland covering approximately 1.5 million acres of land. In addition, we advise landowners entering into ventures with investors or undertaking their own carbon sequestration, biodiversity and rewilding projects.

Our expertise in sustainability and the green transition was also recognised externally during the year, with Partners Amy McDowell and Simon Williams named Legal 500 United Kingdom Green Ambassadors 2027, becoming the first Green Ambassadors recognised from a Scottish law firm. This recognition reflects the firm's ongoing work in supporting renewable energy, environmental and sustainability-focused projects, and reinforces our position as a trusted adviser in sectors central to Scotland's and the UK's net zero ambitions.

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.

Our ambitious goal of reaching Net Zero by 2035 demonstrates our commitment to continuing to reduce our carbon impact and our ambition to reach net zero while recognising that this a long process with particular challenges to be addressed, such as building infrastructure and a relatively inflexible supply chain. We continue to work to reduce our environmental footprint by seeking to better understand and then to minimise climate impacts, optimise energy use, curb pollution and reduce waste. 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 led by our Sustainability Committee.

We remain committed to working towards Net Zero by progressing with a continuous improvement mindset and have set out a number of areas where we will look to make reasonable changes. We acknowledge and embrace the requirement to continue to work on refining our short term and longer term targets and to keep these under review, particularly as we engage with the process of considering science-based targets.

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



Our Environmental Policy

Mission Statement
Gillespie Macandrew is committed to protecting the local and wider environment and seeks to go beyond legal and regulatory requirements by setting internal objectives that exceed statutory obligations and align with recognised international frameworks, including selected United Nations Sustainable Development Goals (UN SDGs). We recognise that our operations and business practices have both direct and indirect environmental impacts, and we are committed to taking steps to minimise our environmental footprint, reduce greenhouse gas emissions, and contribute to positive environmental stewardship.

Supported by our business strategy and operating principles, we monitor and seek to reduce the environmental impact of our activities through the responsible use of resources, sustainable working practices, and continual review of our environmental performance. This includes consideration of how information is stored, managed and accessed across the firm.

Head of Operations and our Facilities Manager are responsible, with support from the ESG Committee and wider Senior Management team, for ensuring that this policy is implemented across the firm. Through the ESG and Sustainability Committee, we monitor progress against environmental objectives and action plans, oversee initiatives such as carbon footprint assessments, and support compliance with recognised frameworks and standards, including EcoVadis.

Environmental responsibility is shared by all employees, who are expected to contribute to the achievement of the firm's environmental objectives and to support continual improvement in environmental performance across their areas of work.

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 Environmenal policy every two years.

Our Environmental Objectives

- We continue to work towards the priorities we set ourselves in 2023 upon publishing our first ESG strategy. 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 where reasonable.
- 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.
- Our objectives for environmental activities in 2026, leading into 2027 are detailed in our Action points below.



Waste Management & Recycling

We continue to work with specialist suppliers to support responsible waste management and maximise recycling across our operations.

Through our partnerships with specialist waste and recycling providers, including Changeworks Recycling, an ISO14001 accredited organisation, we continue to support the responsible recycling and disposal of a range of office materials. All confidential paper waste and is securely shredded before being 100% recycled by our contractor, Paper Shredding Services (PSS) which holds both ISO9001 and ISO14001 accreditation.

Our commitment extends to the responsible management of Waste Electrical and Electronic Equipment (WEEE). All retired IT equipment is processed through specialise suppliers to ensure secure data destruction, refurbishment where possible, and recycling where reuse is not viable.

We continue to use CCL (North) Ltd, to provide this service given their extensive environmental credentials and commitment to ensuring no waste goes to landfill.

In December, we held an electronic waste collection initiative across all offices, encouraging colleagues to bring in unwanted electronic devices for responsible recycling. The initiative sought to raise awareness of the range of electronic items that can be recycled and the importance of disposing of them sustainably. As a result,127kg of electronic waste was collected, including 24 mobile phones and 15 laptops and tablets.

While total recorded waste increased during the previous reporting period, influenced by the refurbishment of our Atholl Crescent office, the proportion sent to landfill reduced from 50% to 36%, while the proportion recycled increased from 39% to 55%.

Environmental Activity & Reporting for 2025/26

Our commitment to understanding and reducing our environmental impact has continued through the completion of our annual greenhouse gas (GHG) assessment. During 2025/26 we appointed Carbonology, a UK carbon management consultancy, to support the collation, calculation and reporting of our GHG emissions and provide a more comprehensive understanding of our environmental footprint.

Our reporting has been completed in alignment with:

- ISO 14064-1:2019;
- the GHG Protocol;
- Streamlined Energy and Carbon Reporting (SECR); and
- PPN 006 Carbon Reduction Plan requirements

Although Gillespie Macandrew is below the qualifying threshold for mandatory SECR reporting, we report voluntarily as part of our commitment to transparency, accountability and improvement.

Since we started measuring our emissions, we have continued to improve the quality and breadth of the information we collect. For 2025/26, our reporting boundary provides more comprehensive coverage across Scopes 1, 2 and 3, giving us a stronger evidence base from which to understand our environmental impact, identify priorities and plan future emissions reductions.

Our base year has therefore been updated to 2025/26 to reflect a more up-to-date scope of operations, greater availability of active data and for the purposes of the ISO 14064 verification.

GHG Emissions
Our 2025-26 GHG assessment reported:

Emissions	2025/26 tCO2e
Scope 1	44.55
Scope 2, location-based	35.2
Scope 2, market-based	0.00
Scope 3	352.5
Total, location-based	432.25
Total, market-based	397.05

Our market-based emissions of 397.05 tCO_2e were 38.82% lower than the 2024/25 baseline of 649.00 tCO_2e, and were below our 2025/26 target of 496.76 tCO_2e.

Scope 1
Scope 1 emissions for 2025/26 were 44.55 tCO_2e, compared with 61.60 tCO_2e in the 2024/25 baseline year. Our reported Scope 1 emissions relate to stationary combustion, principally natural gas used for heating our offices.

As we lease our office buildings across all locations, our ability to make fundamental changes to building infrastructure remains limited. We continue to work with landlords on energy management and opportunities to improve the environmental performance of the buildings we occupy.

The Carbonology report identifies transitioning from gas heating to lower-carbon alternatives, including electric heat pumps where practicable, as a potential future reduction measure. This will be raised with our Landlord to ensure the feasibility of such is considered in improvements under consideration. ESG considerations continue to be taken into account as part of our lease review and renewal process. At present, no office moves are planned within the next 12 months, taking account of both the availability of suitable premises and broader business considerations.

Scope 2
All electricity purchased for our offices is now supplied through renewable electricity contracts. This resulted in zero market-based Scope 2 emissions for the reporting period. Our location-based Scope 2 emissions were 35.20 tCO_2e, reflecting electricity consumption using the carbon intensity of the electricity grid rather than our contractual renewable supply arrangements.

We will continue to monitor our electricity consumption and identify opportunities to improve energy efficiency across our offices. As tenants, we have limited ability to install renewable generation infrastructure within the buildings we occupy. We have been informed by one Landlord of their intention to install solar panels on the building we occupy in Perth.

Carbonology has identified additional opportunities including improved energy monitoring that will be assessed and considered in the next 12 months, including:

- Establish a sustainable travel & commuting policy supporting public transport, cycling and walking
- Introduction of independent third-party verification of GHG data (ISO 14064-3)

Scope 3
Scope 3 represents the largest element of our environmental footprint, with emissions of 352.50 tCO_2e in 2025/26.

Our two largest individual emissions sources were:

- Purchased goods and services: 153.43 tCO_2e
- Employee commuting: 121.58 tCO_2e.

Other Scope 3 sources include homeworking, capital goods, fuel and energy-related activities, business travel, upstream transportation, waste and water-related emissions.

The results provide us with a much clearer understanding of where our environmental impact arises and allow us to focus future activity on the areas where reductions can have the greatest effect, particularly procurement and our supply chain, commuting and homeworking.

We will continue to develop our responsible procurement approach, gathering more consistent ESG and emissions information from suppliers and progressively moving from industry-average, spend-based calculations towards supplier-specific carbon information where this is available. Carbonology identifies supplier emissions disclosures and product-level information as important opportunities both to improve the accuracy of our footprint and to support future reductions.

Our Supplier Code of Conduct provides the foundation for this engagement. Over the coming year, our emphasis will be on embedding responsible procurement more consistency into supplier selection, onboarding and ongoing management, while improving the ESG information we collect from key suppliers.

Business travel and employee commuting

Business travel is an area where we have significant control and will continue to make improvements. We have 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.

The capture of business travel expenditure has also improved through the development of a new expense form ensuring that the data around our spend is more accurate and can be used to as part of a continuous improvement plan.

We will continue to encourage staff to commute via low-emissions modes. Our GM Movement challenge has become an annual event encouraging exercise as part of a wellbeing program, and highlighting the benefits of walking or cycling to work for those who live in proximity to their place of work.

Data quality and continuous improvement

Our improved reporting also provides greater visibility of where estimates and assumptions remain within our GHG inventory.

Purchased goods and services and capital goods are currently calculated using spend-based data and industry emissions factors, while commuting and homeworking calculations rely partly on extrapolation of employee survey responses. Carbonology identifies these areas as opportunities for further improvement in the quality and accuracy of our reporting.

We will therefore continue to improve our underlying data, including through increased engagement with suppliers and improved collection of operational, travel and employee activity information. Over time, our objective is to increase the use of activity-based and supplier-specific information and reduce our reliance on industry averages and estimates.

Enhanced data collection and reporting will enable us to identify our most significant sources of emissions more accurately, prioritise practical reduction activity, monitor the effectiveness of interventions and measure progress against our environmental ambitions.

Intensity measures

As the firm continues to develop and grow, we recognise the importance of assessing emissions both in absolute terms and relative to the scale of our operations. For 2025/26, Carbonology reported the following intensity measures:

Intensity ratio	2025/26
tCO_2e per employee, location-based	2.10
tCO_2e per employee, market-based	1.93
tCO_2e per £million turnover, location-based	21.69
tCO_2e per £million turnover, market-based	19.93

Carbonology also reports SECR intensity ratios of 0.39 tCO_2e per employee on a location basis and 0.22 tCO_2e per employee on a market basis, based on Scope 1, Scope 2 and business travel emissions.

Key Emissions points of note 25/26

- All electricity supply to our locations is now 100% renewable.
- Reduction in travel: Staff are encouraged to consider the most appropriate 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.
- 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 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		2026	
	Quantity (kg)	Percentage of total	Quantity (kg)	Percentage of total	Quantity (kg)	% of total
Composted	1,430	11%	1,595	9%	1,375	29%
Recycled	4,894	39%	9,981	55%	5,076	54%
Landfill	6,251	50%	6,535	36%	2,695	29%
Total	12,575		18,111		9,146	

Total waste has decreased year on year, primarily as a result of the Atholl Crescent office completed in 2024, and levels are expected to stabilise over time. Following the introduction of clearly defined waste disposal stations in every office, it is encouraging to see that the proportion of waste sent to landfill has reduced further, falling to 29% in 2026 compared with 36% in 2024.

Carbonology also reports SECR intensity ratios of 0.39 tCO_2e per employee on a location basis and 0.22 tCO_2e per employee on a market basis, based on Scope 1, Scope 2 and business travel emissions.

Key Emissions points of note 25/26

- 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 and is securely shredded and 100% recycled by our contractor PSS (Paper Shredding Services) who are ISO9001 and ISO14001. In the past year they have confirmed environmental savings of 4,910kg
- 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.
- Use of recycled paper for internal printing
- All printing is set to recycled and duplex as standard.
- Continuing to increase digital 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 last year. Data has improved in this year, with consumption across two offices and shared areas provided. The following metrics show a significant increase on the past year, however, provide a more accurate reflection from which to 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	1,104	204.9
Morningside	81	15.0
West George Street **	81	15.0
Broxden House **	64	11.9
All Offices	1,330	246.8

** estimate based on floor area and consumption in Morningside

Responsible water management forms an important part of sustainable business practice and reporting such will enable us to better understand our environmental footprint and identify opportunities for conservation.

Data Quality

Reliable data is fundamental to understanding our environmental impact, identifying priorities for action and measuring progress. We continue to strengthen our data collection and quality management processes in accordance with the GHG Protocol and the reporting framework used for our annual greenhouse gas assessment.

Our work with Carbonology identifies the areas where further improvements in data quality will have the greatest impact. In particular, purchased goods and services, commuting and homeworking currently involve a greater degree of estimation than our directly measured energy data.

Our priorities for continued improvement are:

- **Energy:** Continue to improve the completeness of electricity, gas and water consumption data across all offices and work with landlords where information is not directly available. All purchased electricity is now on renewable tariffs, resulting in zero market-based Scope 2 emissions for the reporting period.
- **Purchased goods and services:** Improve upon the current spend-based methodology by increasing the availability of activity-based and supplier-specific emissions information. Purchased goods and services are our largest individual Scope 3 emissions category and therefore an important area for both improved data and future reductions.
- **Financial and expense data:** Continue to improve the granularity of purchasing and expense information to provide a clearer understanding of the emissions associated with individual categories of expenditure.
- **Supplier information:** Increase engagement with key suppliers to obtain more detailed information on their emissions and, where available, product and service-specific carbon data.
- **Business travel:** Continue to improve the completeness and consistency of travel information across rail, air, road transport and accommodation.
- **Commuting and homeworking:** Continue to improve staff participation in our annual survey and the information collected on working and commuting patterns. This will reduce our data quality and decrease our reliance on extrapolated survey responses
- **Waste and water:** Continue to track waste and water consumption across our offices and improve the availability of primary rather than estimated data where this remains dependent on landlords or other third parties.

As the quality and granularity of our information continues to improve, we will increasingly be able to move from industry averages and estimates towards more activity-based and supplier-specific data. This will strengthen the accuracy of our reporting and, importantly, help us focus our reduction activity on the areas where we can achieve the greatest impact.



Environment - Action Points for 2026/27

As our ESG programme continues to mature, we are developing a stronger understanding of our environmental impacts and the areas where we can make the greatest difference. This improved insight is helping us to identify priority opportunities for emissions reduction, particularly within Scope 3 emissions. We will continue to work towards achieving the following targets:

- Noting the limitations as a result of our span of control, we will aim to further improve Scope 3 figures on both the SECR and full measurement basis in the coming year.
- We will aim to lower our intensity measure (emissions per employee) in the coming year.

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.
- Continue to embed our new expense tool supporting improved data capture for Scope 3 reporting.
- Continue to engage with suppliers to obtain and record emissions information specific to the goods and services purchased.
- Continue to record waste data for all offices.
- Continue to 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. Continue to improve our 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.
- 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
- Continue to explore opportunities for our legal expertise to further the campaign for Net Zero in Scotland and beyond including advising Scottish communities on shared ownership renewable generation projects.



Our Communities

We are committed to responsible business practices for our people, clients and the communities in which we work, contributing to local prosperity, philanthropy and social wellbeing. Our social impact priorities focus on fostering an inclusive and supportive workplace, strengthening community connections and creating positive social value through the expertise, time and resources we invest in our communities.

Our commitment extends beyond our day-to-day operations and is reflected in our charitable partnerships, volunteering activities, community engagement and support for organisations that align with our values. Through these activities, we seek to make a meaningful and lasting contribution to the communities we serve while promoting equality, integrity, collaboration and respect across all aspects of our business.

Our approach was recognised externally during the year when Gillespie Macandrew received a Highly Commended award in the Community Care and Social Responsibility category at the Scottish Legal Awards 2026. This recognition reflects the collective efforts of colleagues across the firm and our ongoing commitment to delivering positive social impact through our community partnerships, charitable initiatives and responsible business practices.

Community & Industry Partnerships

To support the communities in which we operate, Gillespie Macandrew continues to engage with a range of charitable, sporting, educational and community organisations. Through these partnerships, we aim to contribute positively to community wellbeing, create opportunities for participation and development, and support causes that are aligned with our values and the interests of our people and clients.

During 2025/26, we continued to support a number of grassroots sporting and community initiatives across Scotland. This included sponsorship of the RSABI Farmers Football Fundraiser, Edinburgh Tennis, George Watson's College Tennis and the Melrose RFC 1st VII jerseys for the 2026 Howden Melrose Sevens. Through these partnerships, we help support organisations that play an important role within their local communities while promoting inclusion, wellbeing and community connection.

Supporting the future of the legal profession also forms part of our wider community commitment. During the year, Gillespie Macandrew-sponsored prizes recognised outstanding student achievement at Scottish universities, including the prize forProfessional Skills and Responsibility within the Diploma in Professional Legal Practice at the University of Edinburgh, and the Planning Law Prize at the University of Dundee. By recognising excellence and supporting aspiring lawyers at an early stage in their careers, we seek to encourage the next generation of legal professionals and contribute to the future strength of Scotland's legal sector.



Through these partnerships, we seek to contribute to stronger, more resilient communities while supporting organisations that make a meaningful difference to the people and places they serve.

Supporting Local Communities Through our Legal Expertise

Through our legal expertise, we continue to support organisations, projects and initiatives that deliver positive outcomes for local communities across Scotland. By advising community groups, infrastructure projects and community-focused organisations, we help clients navigate legal complexities and progress initiatives that support economic development, sustainability and community wellbeing.

During 2025/26, we advised on legal agreements supporting the delivery of up to 1,000 new homes across the north of Scotland, helping to address housing needs associated with significant infrastructure investment and regional economic growth.

We also continued to support community-led renewable energy initiatives, acting for community energy organisations in relation to the rollout of community-owned rooftop solar projects. Through this work, we have helped support projects that contribute to local energy generation, community benefit and Scotland's wider net zero ambitions.

In addition, we advised on the community asset transfer of a local community hall in South Lanarkshire, supporting the transfer of a public asset into community ownership and helping to create opportunities for future community-led initiatives and local engagement.

Through this work, we seek to use our expertise to support projects that strengthen communities, broaden access to opportunities and deliver lasting social and environmental benefits across Scotland.

Pro Bono and Community Impact

Providing pro bono support remains an important part of our commitment to responsible business and community impact. Through our pro bono programme, colleagues across the firm use their professional skills and expertise to support charities, community organisations, social enterprises and individuals, helping them navigate legal challenges and progress initiatives that deliver positive outcomes for the communities they serve.

We continue to support the Scottish Council for Voluntary Organisations (SCVO) legal support service and the NFU Scotland Legal helpline, improving access to legal guidance for third-sector organisations, charities and members of Scotland's rural community. Many of the pro bono matters undertaken by colleagues across the firm arise through these longstanding relationships, allowing us to provide practical support on a wide range of legal issues.



"NFU Scotland greatly values the support provided by Gillespie Macandrew through our legal helpline. The service gives our members access to trusted legal expertise on a wide range of issues, helping them navigate complex situations with confidence. Having experienced, knowledgeable advisers available is a valuable benefit for our members, and we appreciate the ongoing commitment and professionalism shown by the Gillespie Macandrew team."

Gemma Cooper Head of Operations and Partnerships NFU Scotland

"Gillespie Macandrew has supported SCVO as one of our trusted legal partners for many years, providing consistent support to our members, on subjects ranging from charity law and governance, to property and contract law. They are a trusted and reliable source of advice, offering great insight and knowledge of our sector. Their expertise and commitment to supporting charities and voluntary organisations helps ensure our members can access high-quality legal advice when they need it most, strengthening governance, resilience and impact across Scotland's third sector."

Tracey Forbes Information Officer, SCVO

Our pro bono work supports a diverse range of causes, including charitable governance, community development, educational initiatives, social mobility, family support services, and local community renewable power generation projects. During the year, colleagues provided legal guidance to charities and community organisations on matters including property and leasing arrangements, governance and trustee responsibilities, contractual matters, organisational structures and funding readiness.

We also continued to support community development initiatives through pro bono advice relating to the acquisition and development of community assets and facilities, helping organisations create accessible spaces designed to support wellbeing, inclusion and community engagement.

In addition to legal advice, colleagues contributed their time and expertise through volunteering, educational engagement and participation in professional and charitable initiatives. This included supporting careers events within local schools, volunteering with organisations that provide guidance and support to families, and contributing to forums focused on improving social mobility and access to opportunities within the legal profession.

Several colleagues also continue to contribute their expertise through unpaid trustee and board roles, helping charities, housing organisations and community bodies strengthen governance, manage risk and deliver positive outcomes within their communities.

We contribute to wider access to justice and public understanding of the law through initiatives such as the Family Law Language Project, with Family Law Partner Sharon Murray playing a key role in supporting and promoting the project's work in Scotland to encourage clearer and more accessible family law language.

Through these activities, we seek to use our skills and expertise to broaden access to legal support, strengthen community organisations and contribute to positive social outcomes, while supporting our wider ESG objectives and priority United Nations Sustainable Development Goals.

Charitable Partnerships, Giving & Volunteering

Charity Partners

Gillespie Macandrew has a long and proud history of community involvement with charitable organisations. We support a variety of causes through community projects, local initiatives and associations. One way in which we demonstrate our commitment is through our chosen charity partnerships.

In March 2025, we were delighted to appoint national mental health charity, Change Mental Health and childhood bereavement support charity, Richmond's Hope as our new charity partners. Our charity partners were chosen following a period of review of our charity partnership policy and appointment process. This review was carried out to ensure that we continue to have a robust and transparent process aligned with our overall ESG strategy. The review was undertaken with the support of an independent ESG consultant to assist with optimising our nomination and selection process and adopting best practice at all stage.

Following completion of the review, the updated process to be followed for appointment of our new charity partners was communicated firm-wide, with all colleagues given the opportunity to put forward nominees. These nominees were then evaluated against pre-agreed criteria to form a short list. Finally, a firmwide vote was used to select the new partners. The emphasis throughout was to have a transparent, consistent and inclusive process aligned with our ESG strategy and selected goals.

Our charity partner commitment is for a two-year period. During this time each partner receives both financial and practical support.

Financial support

Each of our charity partners receive an annual donation during their period as selected charity partners. In November 2025, Gillespie Macandrew donated £53,000 to Change Mental Health and Richmond's Hope, the first annual donation during their appointed term. In the past nine years of supporting appointed charity partners, Gillespie Macandrew has donated over £360,000 to local causes.

change MENTAL HEALTH

Richmond's Hope
Supporting Bereaved Families Since 2003

In addition, our charity partners also receive a share of funds raised through various fundraising activities undertaken throughout the period of our partnership. During our partnership with Change Mental Health and Richmond's Hope we have undertaking various fundraising activities including four teams taking part in the Edinburgh Marathon Festival Relay race (in both 2025 and 2026) raising over £1,500. We have also held fundraising summer and winter fayres and a Great British Bake-Off inspired bake sale for our colleagues to attend, raising over £2,400. Colleagues also undertook the May Munro Challenge in 2025 to help support and raise funds for Change Mental Health.

Practical support

We encourage our charity partners to help us understand what support we as a firm can offer beyond financial support. This led to the donation of furniture from our office to help Richmond's Hope with their move to their new premises, and later providing whiteboards to assist the Richmond's Hope team in writing up their daily meetings. We have also offered Change Mental Health support by providing access to our meeting room facilities in Glasgow when they require a large meeting space.

Building strong relationships

Gillespie Macandrew colleagues have also had the benefit of learning from our charity partners, through lunch and learn style training sessions. Richmond's Hope provided a spotlight session where they shared details of how they support young people experiencing bereavement and Change Mental Health hosted a discussion around the topic of burnout for individuals. In addition, representatives from our charity committee have also visited both of our charity partners' main hubs to gain a deeper understanding of their work within their own environment and we have, in turn, hosted representatives of both charity partners at our offices to build on our relationship and improve our understanding of the key issues central to their objectives.

This engagement and collaboration with our charity partners is facilitated with the assistance of our dedicated charity partner representatives within the Charity Committee, who are supported by the wider Charity and ESG committees. Our charity partner representatives maintain a strong relationship by holding regular online meetings with the charity partners and being first point of contact for communication with the respective charity partners between catch up meetings.



Volunteering

As an integral part of our charitable commitment, every colleague is given a paid day of leave each year to volunteer to support local causes. As part of our review of policies and procedures in 2025 to ensure alignment with our overall ESG strategy, we reviewed our pro bono and volunteering polices. This review took account of feedback received from our colleagues in the firm including via a staff survey. The new process and policies 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 Gillespie Macandrew to be involved.

To support our aim to enable and encourage involvement of all colleagues across our firm, we reviewed both our internal communications and approval processes for volunteering opportunities. One outcome led to the introduction of a new intranet page, dedicated to volunteering, created by the charity committee. This is a dedicated space where colleagues are provided with a guide to the time off request procedures and are also given a noticeboard of available opportunities that can be signed up for. We also created a dedicated sub-committee, sitting within the charity committee, who assess the suitability of prospective volunteering opportunities and communicate these across the firm. As a result, we now have a more streamlined, transparent and accessible approach to volunteering opportunities.

Under these new processes and policies, we have supported our charity partners in various volunteering opportunities, from re-painting and assembling furniture at Change Mental Health's new Advice & Support Service room at their Perth office, to helping Richmond's Hope set up for their annual Night to Remember, bonfire celebration event.

In addition to our two main charity partners for the period, we identified a third charitable organisation for support at firm level. Kids Love Clothes, a children clothing donation charity, takes donated clothes and sorts these into wardrobe bags for children across Edinburgh and Lothians, helping to deliver a set of clothes to children who need them whilst avoiding textiles going to landfill.



Kids Love Clothes was short-listed during our appointment process and identified as an additional organisation to support with local in-person volunteering and a community and sustainability focus. It was recognised that the organisation's aims are closely aligned with our ESG goals including UN Goals of Reducing Inequality and Climate Action and that the firm could offer support to the charity in reaching these goals by contributing time through colleagues utilising their volunteering days. Gillespie Macandrew colleagues have volunteered in the charity's workshop, sorting through the donations and organising the clothes into the different age ranges. In addition, we have also held two donation drives for the charity, where colleagues brought in clothing donations to their local office, which were then gathered and dropped off at the charity's hub in Ratho.

Colleagues are also encouraged to take part in other volunteering activities that align with Gillespie Macandrew's core values and contribute positively to our community. Accordingly, in addition to our charity partner events, colleagues can use their volunteer days to support causes outside of our firm partnerships. This allows colleagues to support causes personal to them that align with the firm's overall ESG goals and is aimed at making it easier for all members of the firm to make use of their annual volunteering day, regardless of ability, personal circumstances and geographical location.

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

Charity Discretionary Grants

Our Discretionary Grants fund is managed by the Charity Committee and is a source of funding for charitable organisations in addition to the firm's designated charity partner support. The grant fund provides the opportunity for colleagues to nominate charities and other local community organisations to receive a donation from the fund. All applications are considered and approved by our dedicated discretionary grant sub-committee, sitting within the wider charity committee, with primary consideration going to nominated organisations that operate within Scotland and provide direct services or support to a community or group.



The discretionary grant fund historically accumulated from small miscellaneous funds. However, the process has recently been refreshed, with Gillespie Macandrew now committing an allocated amount to support this fund, encouraging a wide range of applications from across the firm for a diverse range of organisations. This reflects a clear commitment to ensuring the fund remains accessible and to giving colleagues the opportunity to support causes that matter personally to them, align with the firm's ESG goals and give support to organisations that might not be of a size and scale for full charity partnerships support.

Over the last 18 months, colleague nominations have continued to make a real and varied impact with over £7,695 being distributed from the fund to more than 25 different charities and community organisations. Grant donations supported a broad range of charitable causes including health and medical charities, children and youth services, poverty and homelessness charities, community sport and wellbeing projects as well as environmental initiatives. Many awards were also linked to colleagues taking part in fundraising challenges such as races, treks and community events.

The Charity Committee and Engagement
Over the past year the charity committee updated its Charter, to give a clear and concise overview of the aims of the committee and the various roles within it.

A key area of the charity committee's focus within the last year has been on improving its communication across the firm. With the support from the firm, the Charity Committee has worked on regularly reviewing and improving use of internal and external communication channels, including the creation of a new dedicated group email to ensure that all messaging comes from the committee, rather than individual members and can be reviewed and monitored by a team. The Charity Committee also continues to review and update their dedicated intranet pages with updates on volunteering, discretionary grant applications and other fundraising initiatives.

In order to raise profile and awareness of charitable activities the committee regularly feeds into Gillespie Macnadrew's firmwide communications, including Team Talks and internal newsletter.

Learning from Our Community of Clients

Through understanding the challenges faced by our clients, we are able to anticipate their needs and continue to place the voice of our clients in our decision-making.

Aspiring to deliver an excellent client experience through our GM client service principles, we actively work to encourage positive word-of-mouth recommendations – the most trusted form of promotion. By acting as an extension of our client's business, family and individual circumstances, we connect with our clients' goals and engage with their way of working. Relating to them as people, together we are guided by good relationships. Having this level of rapport with our clients fosters trust, and, in turn, increases our key client loyalty and retention.

Our Key Client Programme further reflects our commitment to deepening relationships with those clients who are true ambassadors of our firm, ensuring we understand and learn from their evolving needs, ambitions and challenges. Through a more coordinated approach combined with our client data analysis, we aim to strengthen client engagement, create new opportunities for collaboration, and continue to deliver the excellent advisory and insight for which we are known.

Working closely with the client relationship partners in our firm across each of our practice areas, we routinely gather intelligence and 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 and e-news communications publicising changes in legislation. We continue our investment in core sector community partnerships that align with target client audiences and give back to the communities in which we serve.

Our Communities - Action points for 2026/27

- Continue to 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 for the remainder of our partnership
- Continue to review and build on our current volunteering process including identification of opportunities and seeking feedback on the wider range of opportunities available. We will engage and report these internally amongst staff to encourage high levels of engagement.
- Build on our pro bono programme in alignment with our ESG strategy following completion of the review and updating of our now internally published updated pro bono policy and process guide.
- Continue to develop our legal portfolio supporting projects that benefit the local communities in which we operate
- Seek feedback from staff on the now implemented updated processes and procedures for volunteering and pro bono work
- Seek feedback from staff and charity partners on partnerships and use this to identify key areas of both strength and improvement for our next charity partner selection process and partnership period.
- Prepare and communicate a timetable for the appointment process for the firm's charity partnerships that will commence in March 2027, utilising the process aligned with our ESG goals that was established for the appointment of our current partners and taking account of any feedback received and learnings from the current partnerships.
- Build on our Key Client Programme by expanding opportunities to gather client feedback, deepen relationships and ensure client insights continue to inform service delivery, business planning and ESG priorities.



Building on Our Progress

Responsible business practices continue to play an increasingly important role in how we operate, make decisions and support those connected to our firm. As expectations evolve and our understanding develops, we remain focused on taking practical and meaningful action in the areas where we can have the greatest impact.

While we are encouraged by the progress made during the year, we recognise that ESG is an ongoing process of learning, review and continuous improvement. Our approach is centred on delivering initiatives that are proportionate, relevant and appropriate for our firm, while maintaining a commitment to transparency, accountability and measurable progress.

Over the coming year, we will continue to enhance our reporting, strengthen our data and measurement capabilities, develop our approach to employee voice, and build on the foundations established across our ESG programme. We will also continue to review emerging risks, opportunities and stakeholder expectations to ensure our priorities remain aligned with the long-term needs of our business.

We recognise that there is no single blueprint for ESG success. Our focus remains on making decisions that support the long-term sustainability of our firm while delivering positive outcomes for our people, clients, communities and the environment.

As our ESG programme continues to evolve, we remain committed to listening, learning and improving, ensuring that responsible business practices remain embedded throughout Gillespie Macandrew and continue to support a resilient, responsible and forward-looking business.



GILLESPIE MACANDREW

November 2026