

Sustainability Report 2022

Non-financial information statement for the year
ended 31 December 2022

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1. Business model

1.1. Gómez-Acebo & Pombo

Gómez-Acebo & Pombo Abogados (hereinafter referred to as “the Firm”) is a law firm founded in Spain in 1971 by lawyers Fernando Pombo and Ignacio Gómez-Acebo.

Its main activity is the practice of law and the provision of legal advice. As a complement to the main activity, it also engages in study, research and training related to the practice of law and the science of law.

It currently has offices in five countries (Spain, Belgium, Portugal, the United Kingdom and the United States). These offices provide legal advice on Spanish, Portuguese, Belgian and EU law.

Initially planned for 2021, the 50th anniversary of the company’s foundation could finally be celebrated in 2022.

Location of its offices

HEAD OFFICE :

- Paseo de la Castellana, 216, 28046 Madrid

OTHER OFFICES IN SPAIN :

- Avenida Diagonal, 640, 08017 Barcelona
- Plaza Euskadi, 5, 48009 Bilbao
- Gran Vía Marqués del Turia, 49, 46005 Valencia
- Rúa Colón, 36, 36201 Vigo

BELGIUM :

- Boulevard Bischoffsheim, 15, 1000 Bruselas

PORTUGAL :

- Avenida Duque de Ávila, 46, 6.º, 1050-083 Lisboa

UNITED KINGDOM :

- Five Kings House 1 Queen Street Place, EC4R 1QS Londres

UNITED STATES :

- 126 East 56th Street, 10022 Nueva York

Ownership and legal form

Gómez-Acebo & Pombo S.L.P. is the principal company of a group of companies called “Gómez-Acebo & Pombo”, which has five offices in Spain, permanent establishments in Belgium, the United Kingdom and Portugal and a subsidiary in the United States.

The ownership of the Firm belongs to all the equity partners who carry out their professional activity in the Firm.

Our values

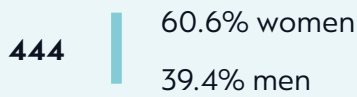
Gómez-Acebo & Pombo strives at all times to combine excellence in legal practice and lawyering with the firm belief that value comes from people and for people, who are the inspiration and driving force for continuous improvement.

The Firm is made up of a team of highly dedicated professionals who understand business law as a space where sound judgement and innovation come together in order to make it possible for its clients to achieve their goals.

1.2. Commitment to Sustainability

SOCIAL

TOTAL PROFESSIONALS



TRAINING

New Training Plan in 2022.

6,458.5 hours (19% increase compared to 2021).

SUSTAINABILITY COMMITTEES

Equality

Disability

LGTBI Diversity and Inclusion

Generational Diversity

+Xti

Environment

PRO BONO WORK

Through the Fernando Pombo Foundation.

More than **70** pro bono collaborators.

Collaborations with more than **40** social entities.

9 legal clinic projects with **73** students and **36** professional tutors.

16 presentations at national and international forums.

16 legal publications on practical issues of vulnerable groups.

ENVIRONMENT

RESPONSIBLE CONSUMPTION

Reduction of electricity consumption by **42.80%** compared to 2021.

Reduction of office paper consumption by **14.82%** compared to 2021.

CARBON FOOTPRINT

6.56% reduction compared to 2021, equivalent to **75.04** fewer tonnes of carbon dioxide equivalent emitted into the atmosphere.

AWARENESS-RAISING

Environmental Management System **EMAS** Madrid office.

Participation in **15 events** as environmental representatives.

A **podcast** on recycling and circular economy.

GOVERNANCE

BILLING

83,826,945.45 Euros

A **10%** increase compared to 2021.

CLIENTS

2,378

35.4% of the total were new clients.

38.7% of the total, have been with us for more than three years.

PROFESSIONAL ETHICS, RISK CONTROL AND PREVENTION

Code of ethics.

Catalogue of prohibited conduct Reporting channel.

Compliance and criminal risk prevention system.

Money laundering and terrorist financing prevention system, which is the responsibility of the Internal Control Body.

KNOWLEDGE MANAGEMENT

Academic Council: **10** professors and **4** associate professors.

Advisory Council: **8** independent professionals.

1.3. Corporate governance

Governing body

Gómez-Acebo & Pombo's supreme governing body is the General Meeting of Partners.

The Board of Directors is the body responsible for the management, administration and representation of the Firm. It is composed of eight members (six men and two women) appointed by the General Meeting of Partners for a period of three years. From among these directors, and with the support of a reinforced majority of the General Meeting of Partners, a managing partner, who is the chief executive of the company, is elected.

This structure is complemented by the role of the senior partner, also elected by resolution of the General Meeting of Partners, whose functions and powers, like those of the managing partner, are defined in their respective statutes.

The Board of Directors is committed to integrating sustainability into the Firm's purpose and strategy. It remains a priority to integrate environmental, social and governance (ESG) aspects into the Firm's internal management and client advice. A sustainability strategy with twenty-nine priorities has been designed during 2022 and approved by the Board of Directors in March 2023. The strategy is accompanied by an action plan to implement these priorities.

Organisation of professional practice

Each of Gómez-Acebo & Pombo's offices is led by a director appointed by the Board of Directors.

Similarly, the professional support areas —Finance, Human Resources, Business Development, Marketing and Communication, Knowledge Management, IT, Digital Transformation, General Services and Compliance— have a person in charge appointed by the Board of Directors at the proposal of the managing partner.

Our professional practice is organised into nine departments. Each of them is led by a coordinator who is also part of the Coordinators' Committee. They are as follows:

- Banking, Capital Markets and Insurance
- Competition and European Union
- Tax
- Employment
- Corporate & Commercial
- White Collar Crime
- Litigation and Arbitration
- Intellectual Property and Technology
- Public

In turn, our practice is divided into different sectors of specialisation:

PRACTICE AREAS	SECTORS
Accounting	Automotive and Sustainable Mobility
Banking and Finance	Energy
Capital Markets	Financial Services, Fintech and Insurtech
Competition and European Union	Food
Corporate & Commercial	Healthcare and Life Sciences
Corporate Compliance	Hotels & Leisure
Corporate Governance	Infrastructure
Employment	Insurance and Pension Funds
Environment	Investment Funds
Financial Regulatory	Private Equity
Insolvency	Public Authorities
Intellectual Property and Technology	Real Estate
Litigation and Arbitration	Retail
Mergers and Acquisitions	Sports & Entertainment
Project Finance	Sustainability
Public Law and Regulatory	Technology, Media & Telecommunications
Real Estate	Transport & Logistics
Restructuring	Venture capital and Start-ups
Tax	
Town Planning	
White Collar Crime	

Other

The Firm has other committees related to professional recruitment —the Recruitment Committee— and international strategy —the International Strategy Committee—.

In relation to sustainability and social responsibility activities, over the years various committees have been created which, together with the Fernando Pombo Foundation, aim to promote and coordinate actions in these matters. Thus, currently, the Equality, Disability, LGBTI, Generational Diversity, +Xti and Environment Committees are actively functioning. The Sustainability Committee brings together all the committees related to environmental, social and corporate governance issues: its main objective is to coordinate a common sustainability strategy and identify actions and progress in this field within and outside the Firm.

1.4. Recognitions

Once again, various national (*Expansión, El Confidencial*) and international (*Financial Times, The Lawyer, Legal Week, IFLR, Chambers, Legal500, FT Innovative Lawyers, Managing IP, Iberian Lawyer*) directories and publications have ranked the Firm's practice areas as market leaders in 2022.

2. Responsible business

For several years, the Firm has been working on redefining its business model to incorporate a holistic vision of sustainability and diversity. This transition must necessarily go hand in hand with maintaining the highest standards of conduct and ethical behaviour and with the defence and promotion of the rule of law and human rights.

2.1. Professional ethics and integrity

Gómez-Acebo & Pombo has various compliance monitoring and control tools available on the Firm's intranet. Among them, we highlight the following:

- The “Code of Ethics”, which sets out the principles, commitments and conduct expected of our professionals in the performance of their work, as well as in their relations with other members of the Firm and with third parties.
- The “Catalogue of Prohibited Conduct”, which lists both violations of rules and regulations and breaches of ethical principles.

In 2022, in order to facilitate the knowledge and use of all available compliance tools, a single compilation document entitled “Protocols of prohibited conduct and catalogue of sanctions of the Firm” was drawn up. The internal publication of this document —together with the renewed and updated “Workplace Sanctions Procedure”— was accompanied by specific training given by the Regulatory Compliance Body. Particular emphasis was placed on mandatory compliance, on the existing reporting procedures and on whistleblower protection. The training was complemented by a test to assess the knowledge reviewed and acquired by the professionals. The Firm has always considered this type of training to be essential. We are working on the design of new content to be provided to all members of the Firm in 2023.

Likewise, the document “Internal communication and reporting channel” has been updated, highlighting the anonymous nature of the procedure and its internal management. The compliance officer is the person in charge of managing this channel. The Regulatory Compliance Body has included among its objectives for 2023 the continued promotion of the use of the internal communication and reporting channel, together with special monitoring and control of the professionals knowledge of the code of ethics.

The Firm also has other systems and policies in place:

- A criminal risk prevention and compliance system, which establishes the organisation, management and monitoring and control measures for the prevention of criminal offences. The Regulatory Compliance Body is responsible for its control.
- A money laundering and terrorist financing prevention system, which covers all internal control measures that the Firm must observe as a regulated entity. The Regulatory Compliance Body is responsible for its control.

Compliance with these measures is audited annually both internally and by an external expert —as required by law— who examines the open proceedings on a sample basis. In addition, we audited other processes —such as the “Risk Self-Assessment Report”— approved by the Internal Control Body and implemented by the technical unit. This system consists, on the one hand, of an internal manual on the prevention of money laundering and the financing of terrorism, updated annually, and, on the other

hand, of differentiated training adapted to the Firm’s different risk groups —established according to the greater or lesser risk of exposure to money laundering based on their professional activity—. The training is continuous and holistic, covering all groups and going into the different prevention issues in depth.

MEMBERS OF THE FIRM TRAINED IN THE PREVENTION OF MONEY LAUNDERING AND TERRORIST FINANCING (MLTFP)		
	2021	2022
Staff who have received face-to-face training	346	302
Staff who have received online training	260	331

- An anti-corruption policy that includes control measures on receipts, payments and use of the Firm’s accounts.

In addition, we have continued to work on measures to adapt to the General Data Protection Regulation (GDPR), focusing on the deletion of personal data by means of protocols —approved by the Board of Directors— as well as on contracts with suppliers. The appointment of a new data protection officer was another noteworthy measure in this area. The Compliance Department will continue with this work of adapting to the aforementioned regulation in collaboration with the Digital Transformation Department.

In order to ensure that the *Know your customer* questionnaires requested by clients are completed in a coordinated manner by all members of the Firm, a database has been created of the most frequently requested documents: environmental, social and governance (ESG) aspects; data protection; IT security and human resources. The questionnaires are filed and recorded in a register.

2.2. Risk prevention, management and monitoring

Gómez-Acebo & Pombo carries out permanent and detailed risk management, which allows it to diligently identify and assess risks. The risk map is structured into four categories: strategic, compliance, operational and reputational. Controls have been planned and implemented for all identified risks. These risks are regularly updated in accordance with these four categories.

The main internal control procedures for risk management are as follows:

- Quality Decalogue.
- Internal regulations on IT and technology systems.
- Disciplinary and sanctioning regime relating to compliance with security policies.
- Controls on archiving and custody of documentation.
- Security breach notification protocol.
- Staff training procedures.
- Procedure for the prevention of money laundering and the financing of terrorism in accordance with Act 10/2010 of 28 April 2010 —including internal and external expert audits on compliance with the relevant legislation—.
- Procedure for verifying whether or not there is a conflict of interest.
- Procedure for the granting of powers of attorney.
- Billing control procedure —including verification audits and control of invoices on a selective basis—.
- Procedure on receipts and payments.
- Cost allocation procedure.

2.3. Analysis of relevant aspects

This year, the Firm has reviewed the “materiality study” carried out in 2021, which identified fifteen environmental, social and governance aspects relevant to our business and our stakeholders.

This review was mainly supported by the process of defining the twenty-nine strategic sustainability priorities approved by the Firm in March 2023.

In addition, we have analysed not only the latest global sustainability trends in and outside the legal sector and the new European legislation regarding the presentation of financial information by companies, but also the contributions and opinions of our stakeholders.

Phases of the review of “materiality” analysis

1. Context and trend analysis:
 - Study of Directive 2022/2464 as regards sustainability reporting by companies and the proposal for a Directive on corporate sustainability due diligence.
 - Study of the new developments in standardisation and comparability by the European Financial Reporting Advisory Group —EFRAG— known as European sustainability reporting standards —ESRS—.
 - Benchmarking of sustainability reports and non-financial information statements in the national and international legal sector and the IBEX 35.

2. Dialogue with stakeholders:
 - Consultations with the Firm’s business areas, departments and offices.
 - Internal surveys and interviews on equality and generational diversity.
 - Events with clients and consultations with clients themselves.

MAIN STAKEHOLDERS RELATED TO OUR ACTIVITY:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Public Authorities • Alumni • Professional associations • Clients • Academic Council and Advisory Board • Professional bodies • Collaborating foreign law firms | <ul style="list-style-type: none"> • Employees • Fernando Pombo Foundation • Civil society institutions • Suppliers • Partners • Universities |
|---|---|

3. Identification of the relevant aspects in accordance with the requirements established by Act 11/2018 on non-financial information and diversity reporting and with the Global Reporting Initiative (GRI) standards, also organised by rank of importance in 2022:

HIGH IMPORTANCE:

- Professional ethics
- Corporate governance
- Compliance
- Integrating environmental, social and governance issues into business strategy
- Sustainability advice
- Attracting and promoting talent

MEDIUM IMPORTANCE:

- Human rights
- Diversity and inclusion
- New technologies and cybersecurity
- Conduct of pro bono work
- Training and professional development
- Knowledge management

OTHER RELEVANT MATTERS:

- Environmental footprint
- Networking and partnerships
- Responsible purchasing

Information on these relevant aspects applies to all offices in most sections, with possible exceptions reflected in each section.

2.4. Human rights

At Gómez-Acebo & Pombo, we are committed to protecting and respecting the human rights of our employees and clients, as well as those of the vulnerable people who live in our surroundings. Our commitment is aligned with the main international human rights standards and principles for the practice of law and the carrying out of business activities:

- Zero tolerance in respect of any form of discrimination.
- Respect for the dignity and integrity of all people and companies we deal with.
- Rejection of any situation of forced labour, child labour and human trafficking.
- Collaboration to improve access to rights for the most vulnerable groups in our society.

This commitment is reflected in the “Code of Ethics”; in the main equality policies (gender, respect for the LGBTI community, generational diversity and social and labour inclusion of people with disabilities —see below pages 29 to 33—); in our relations with suppliers and

collaborators —see below pages 20 and 21—, and in the aims and actions of our Foundation towards the most vulnerable people —see below pages 46 to 50—.

The Firm is also a member of international networks such as the United Nations Global Compact and *Red Empresarial de Diversidad e Inclusión* (REDI, in its Spanish acronym), whose main purpose is to promote human rights in the business context. In addition, the Firm promotes the implementation of the United Nations Guiding Principles on Business and Human Rights in the legal profession, on which the Fernando Pombo Foundation has been working for more than a decade.

2.5. Clients

The Firm's priority is its professionals and its clients. At Gómez-Acebo & Pombo, we build lasting relationships with clients based on trust, while seeking to add value through legal solutions based on a solid, strategic, practical and innovative approach, and always from a deep understanding of our clients' businesses.

In addition, specialised legal teams are available to meet more specific advisory needs in different sectors of economic activity.

Total clients: **2,378**

- | | |
|--|--|
| <ul style="list-style-type: none"> • 89% are legal persons - 11% are natural persons. • 58% are domestic - 42% are international. • New clients accounted for 35.4% of the total. | <ul style="list-style-type: none"> • 38.7% of the total have been with us for more than three years. • 52.4% demand cross-cutting advice (2.16 areas of legal advice involved per client). |
|--|--|

Listening and permanent dialogue with our clients allows us to know at all times their needs and their assessment of our services.

Aside, Gómez-Acebo & Pombo's professional experience and organisational structure have made it a benchmark law firm in international transactions. The Firm has clients in more than one hundred jurisdictions in Africa, Central America, South America, North America, Asia, Europe and Oceania, with Europe and Asia predominating.

There is ongoing collaboration with other international law firms. The Firm's German, French and Latam Desks channel part of the Firm's international networks and relationships even beyond the offices located outside the Iberian Peninsula.

Tailor-made international partnerships

For years, under its own supervision and coordination, Gómez-Acebo & Pombo has been offering its clients customised networks of international law firms for legal advice —blitz defence—.

2.6. Suppliers

The excellence in quality that we seek to offer our clients is also demanded of the suppliers and collaborators with whom the Firm works.

The supply chain is typical of the professional services sector.

In the contracting process with suppliers and collaborators, they must complete a questionnaire requesting information related to the degree of regulatory compliance in matters of interest to the Firm (their current status in terms of compliance with their tax and Social Security obligations; whether or not they qualify as a special employment centre, etc.).

In addition, by means of a declaration of responsibility, they are requested to provide information on their level of commitment to the Ten Principles of the UN Global Compact, i.e.:

- On its support for and protection of internationally recognised human rights.
- On the labour relations they have with their employees. They must be based on respect and education and be in accordance with the legislation and collective agreements in force. They shall also respect the principles of equality between men and women.
- On their respect for the environment; they must promote its conservation and refrain from causing or affecting it.
- On whether they fight corruption by putting in place adequate and legally compliant procedures for its detection. They should have protocols in place to prevent corruption and bribery.

COMMITMENT OF SUPPLIERS AND COLLABORATORS TO THE SUSTAINABLE DEVELOPMENT GOALS AND THE TEN PRINCIPLES OF THE GLOBAL COMPACT FOR SUSTAINABLE DEVELOPMENT (IN RELATION TO TOTAL AMOUNT OF PURCHASES)

2021	56%
2022	66%

2.7. Digital transformation

In 2022, the Firm has maintained its commitment to improving digital tools and automating various internal processes:

- 2.3% increase in the technology budget compared to 2021.
- 32.2% increase in the use of digital signatures compared to 2021.

In the field of legal knowledge generation, a global project fully dedicated to the metaverse has been developed in 2022. Within this project, the following aspects are noteworthy:

- The creation of a cross-sectoral team dedicated to providing legal advice on the metaverse comprising professionals from various of the Firm's areas. —Intellectual Property and Technology, Tax, Employment, Procedural, Criminal and Academic Council—.
- The organisation of the first virtual legal event carried out entirely by a Spanish firm in the metaverse.
- The publication of a set of legal analyses on the impact of the new virtual world on different areas of law.

Other relevant projects carried out in 2022:

- Migration of the Microsoft 365 environment to the cloud, which provided professionals with new tools for collaboration and personal productivity.
- Automation of processes such as the opening of files or the procedure for checking conflicts of interest.

- Implementation of a new human resources management system, providing a single point that records and connects human resources data to optimise processes.
- Design of dashboards to advance data-driven management for performance appraisals of our professionals and in other areas of management.

2.8. Cybersecurity

Gómez-Acebo & Pombo is ISO 27001 certified, which reassures its clients that the advice offered has the highest guarantees of security, integrity, confidentiality and privacy.

During 2022, various actions have been carried out in the field of cybersecurity, including the following:

- The implementation of new security modalities, reinforcing both end-point and network security systems.
- Strengthening the cloud migration strategy to achieve greater data security.

As part of the security policy, training and awareness-raising activities are carried out for all members of the Firm.

This commitment to cybersecurity also extends to the Firm's service providers through a series of internal policies and procedures.

2.9. Knowledge management

The Library and Documentation Department is responsible for keeping lawyers informed of all the legislative, case law and bibliographic developments in the legal sector. To this end, its team of documentalists identifies, selects and disseminates interesting content for our professionals and clients. This, with the help of a series of tools, some developed in-house and others acquired from external information providers.

The Knowledge Management Department is supported by the Academic Council and the Advisory Council to analyse and disseminate opinions on current issues and legislative developments.

ACADEMIC COUNCIL:

- 10 professors
- 4 associate professors

ADVISORY COUNCIL:

- 8 independent professionals renowned in their respective areas of expertise

The two departments work closely together. The Library and Documentation Department provides a personalised service to the professors who make up the Knowledge Management department so that they can carry out their advisory work in the most effective and efficient way. On the other hand, the *GA_P Style Support* and Word document repair service has been set up with the aim of standardising the quality and presentation of the documents prepared at the Firm.

Documents for external use published on the web

- 87 issues of specialised newsletters (14 newsletters)
 - 186 legal analysis documents
 - 422 legal briefs (90 in English)
 - 297,000 visits to documents on the website
-

In 2022, it is worth highlighting the launch of the *Digital Law Newsletter*, which includes a selection of the main legislative and case law developments in the field.

The Sustainability Group also produces the *Corporate Governance and Sustainability Newsletter*. The aim is to inform clients about the main legislative policy developments in the field of sustainability in accordance with the areas of work identified by the European Commission's Green Pact (climate change, energy, circular economy, energy and resource efficiency, smart and sustainable mobility, food industry, environment and pollution prevention).

For wider dissemination and to better serve clients and readers, all relevant publications are issued in Spanish and English.

Internal template database (intranet)

Through the template database on the intranet —*GA_P Templates*—, the Firm’s professionals have at their disposal templates of client notes and of certain contracts drawn up on the basis of the Firm’s knowledge and experience accumulated over the years. Also available to them are the so-called *Firm documents*, which contain the Firm’s opinion and position on certain legal issues. All *GA_P Templates* are written in Spanish and English. In 2022, the production of these templates in French was increased to forty-six documents.

- 142 new templates
- 170 updated templates
- 217 individual queries and requests

In coordination with the Style Support service, all the documentation and templates in the *GA_P Templates* database have been revised and updated, adapting them to the new style guidelines and incorporating the new plans and documentation related to this new service into the templates area of the intranet.

In addition, there is a Spanish language advisor and two English language advisors on staff who review publications, *GA_P Templates* and deal with individual queries.

2.10. Events

One of the main channels of communication with stakeholders are the events and activities organised by the Firm. These are mainly aimed at clients and tend to focus on new legislative trends or developments.

41 EVENTS ORGANISED IN 2022:

- 56% face-to-face
- 27% hybrid format
- 17% online (1 in the metaverse)

This year we highlight the launch of the regular podcast programme. It has addressed diverse topics such as critical thinking, geopolitics, the metaverse and sustainability, among others. The first season included eleven podcasts, all available on the website and social networks of the Firm.

2.11. Professional associations, networks and organisations

Gómez-Acebo & Pombo collaborates with a large number of national and international public and private associations, networks, groups and professional organisations. Section “6.2. List of the main associations and organisations to which Gómez-Acebo & Pombo belongs” of this report contains a list of the main ones; it also includes some whose purpose is to promote social responsibility in the corporate sphere —the Spanish Network of the United Nations Global Compact, the Seres Foundation, REDI, *Grace —Empresas Responsáveis and Associação Portuguesa para a Diversidade e Inclusão—*.

In 2022, Almudena Arpón de Mendivil, a lawyer in the Corporate & Commercial Practice Area, has been appointed president of the International Bar Association (IBA) for the period 2023-2024. This is an international association of the legal profession that brings together one hundred and ninety bar associations from one hundred and seventy countries and more than eighty thousand professionals.

As she has publicly stated, the five main objectives of her mandate will be to highlight the importance of the profession’s impact on society; increase the presence of women partners in large law firms; engage the sector in the ESG agenda; anticipate the challenges posed by digitalisation in relation to human rights; and prepare the legal profession for the future, especially young lawyers.

2.12. Participation of our professionals in the governing bodies of institutions

Several of our professionals are members of the following institutions:

- Manuel Martín, senior partner of the Firm, has been a member of the Governing Board of the Madrid Bar Association until January 2023. He is also an elected member of the General Council of Spanish Bar Associations.
- Ana Gradiz Correia is a member of the Lisbon Regional Council of the Portuguese Bar Association.
- Enrique Lucas Murillo de la Cueva is a member of the General Council of the Judiciary.

Therefore, the Firm’s commitment to the institutions to which it has belonged since its inception continues.

3. People

People are Gómez-Acebo & Pombo's main and fundamental stakeholder group. We are firmly committed to the responsible management of the human team, always fostering equal opportunities and promoting talent based on merit, ability and potential.

The Firm also has a strong commitment to diversity, equality and inclusion of all professionals. The implementation of this commitment is carried out from a cross-cutting perspective that encompasses gender, functional, cultural, ethnic and generational diversity.

3.1. Talent

In 2022, the “Talent & People Plan” was presented. This plan introduces a series of measures for the period 2022-2024, including remuneration policy, training, career development and work-life balance, to name just a few of the main areas.

Within this plan, in 2022 the professional categories have been reviewed and the contribution matrix has been finalised, which contains a description and analysis of the organisation’s job positions and defines the level of contribution of professionals according to a series of strategic factors. This analysis has been carried out by an external consultant in order to ensure the objectivity of the process. This has enabled the Firm to work on a remuneration policy that takes into account professional performance, internal equity and external competitiveness.

As the core of the “Talent & People Plan”, an internal management tool has been implemented for Human Resources, This allows, on the one hand, to plan and manage information in a more complete way and, on the other hand, to carry out analyses more efficiently.

3.2. Employment and career development

PROFESSIONALS AT CLOSING OF 2022: 444

- 60.6% women
- 39.4% men

AVERAGE NUMBER OF PROFESSIONALS IN 2022: 458.6

- 61.13% women
- 38.87% men

Section 6.3 “Data on the distribution of professional” in this report includes data on the distribution of the Firm’s professionals by gender, age, country and professional category.

The Firm has a “Professional Career Plan” that includes an internal promotion system and a professional exchange programme —between national and international office and with other prestigious collaborating firms. This plan has been updated in 2022.

In relation to internal promotion, decisions are taken collegially by the Selection Committee, which has a parity structure. The committee prepares personalised reports on career development in recent years based on objective indicators, including, among others, financial data, pro bono hours and other information based on internal feedback.

In 2022, work was also done to improve and update the appraisal of professionals models, modifying the skill assessment scale and redefining the results of the performance appraisal in order to better link them to the variable remuneration system.

In order to detect talent, thirty-five activities were carried out in seventeen universities and training centres among bachelor's and master's degree students.

3.3. Diversity and inclusion

The promotion of diversity, equality and inclusion are part of the commitment made by the Firm and the Fernando Pombo Foundation to the human team and to society in general.

Diversity policies are managed from a holistic perspective encompassing gender, functional, cultural and generational disparities. This commitment is ensured by the respective internal committees on these issues and the Sustainability Committee.

Equality

Equality is a fundamental principle of labour relations and human resource management to which all members of the organisation must contribute.

The approval of the new “Equality Plan 2022-2026” has meant a renewal of the Firm’s commitment to the promotion of gender equality and to issues that directly impact on policies related to training, promotion, work-life balance, remuneration and working conditions, among others.

The Equality Committee is the body responsible for promoting the Firm’s commitment in this regard. Various activities were carried out in 2022, including the following:

- Renewal of the Equality Committee, elected by internal vote of the professionals. It is currently composed of four women and two men, including the managing partner.
- Development of an anonymous gender equality survey for the entire Firm in order to identify the needs of professionals. Following the analysis carried out, improvements have been made to the current work-life balance measures (see below section “3.4. Work organisation and work-life balance”).
- Creation of a working group within the Equality Committee to deal with specific issues such as flexibility and work-life balance.

- Training activities on gender equality with representatives of the Equality Committee, as well as with the Firm's equality ambassadors. Similarly, general training in this area was provided to all professionals.
- Launch of the mentoring programme with the aim of fostering the development of the Firm's professionals (see below section "3.5. Training and development").
- Internal event on equality awareness, as part of the GA_P Life cycle, where several of our female lawyers reflected in first person on how their professional careers have developed within the Firm, focusing on aspects related to professional careers, challenges, teamwork and equality. This event, in the form of a talk-colloquium, addressed, with transparency and honesty, the main concerns of the professionals identified in an internal survey on equality.
- Celebration of International Women's Day.
- Participation in external forums to raise awareness of gender equality.
- Promoting female talent by participating once again this year in Talengo's Take the Lead programme, this time with the participation of two senior associates instead of one, as in previous editions.

The Firm has both a code of ethics that rejects any kind of discrimination and a protocol against sexual harassment that guarantees the protection of the reporting party.

The Fernando Pombo Foundation has also developed various projects in favour of women in vulnerable situations. such as victims of gender violence —see bellow sub-section "Gender-based violence by digital means" in section 4.2— or victims and survivors of trafficking in human beings —see bellow sub-section "Trafficking in human beings for the purpose of sexual exploitation" in section 4.2—.

LGBTI

LGBTI diversity and inclusion is another of the commitments made by the Firm. For the past three years it has been fostered through our LGBTI Diversity and Inclusion Committee.

The main objective of the committee is to make Gómez-Acebo & Pombo a place of trust for LGBTI people, for which it is essential to train and raise awareness among the Firm's professionals regarding LGBTI diversity and inclusion. On the other hand, there is also a clear commitment to making this engagement visible abroad.

A number of activities were carried out in 2022, including the following:

- Celebration of the *#GA_Proud* forum, in which personalities from different fields share their experiences and vision on LGBTI diversity and inclusion with the Firm.
- A *GA_P Talks* podcast: "Safe Space: Fostering LGBTI Diversity and Inclusion".
- Specific training on LGBTI diversity and inclusion in the introductory course on internships in the Master's Degree for Admission to the Practice of Law.

- Collaboration with the Madrid Bar Association in the creation of its new LGBTI Committee and in the organisation of the launch event.
- Collaboration with the business network for LGBTI diversity and inclusion REDI: participation in the forum “REDI to Connect Employees”; speakers at the Legal Chapter: “LGBTI diversity in the legal sector. Breaking taboos and debunking myths”, and participation in the national Pride demonstration.

Disability

The social and labour inclusion of people with disabilities is at the core of Gómez-Acebo & Pombo’s commitments. The aim is for all professionals with disabilities who form part of the Firm’s team to feel valued and integrated so that they can develop their full potential. The Disability Committee is the body that guides and channels this commitment.

In 2022, two awareness-raising actions have been organised together with the *Fundación Aprocór* —with which we have been collaborating for more than twenty years—: training aimed at professionals to learn about the keys to good treatment of people with disabilities in the workplace, and an outing to the headquarters of this foundation to learn *in situ* about the different programmes they develop to improve the quality of life of people with intellectual disabilities and their families.

The Firm collaborates with the “University extension course on paralegals for people with intellectual disabilities” of the Rey Juan Carlos University, a course that has enabled the incorporation of a person with a disability as a paralegal technician in the Madrid office. In 2023 it is planned to continue collaborating in the course curriculum by taking on some of the classes.

On the other hand, the Firm has participated in legal sector forums and initiatives focused on disability, especially within the *Di-Capacidad* working group of *Fundación para la Investigación sobre el Derecho y la Empresa* (FIDE, in its Spanish acronym), whose main focus is to promote good practices in law firms in the field of disability. During the year 2022, seven people with disabilities have been hired.

It is also worth mentioning that the Fernando Pombo Foundation has developed different projects in favour of people with disabilities —see below sub-section “Disability” in section 4.2—.

Generational diversity

The Firm is firmly committed to intergenerational diversity, which is why the Generational Diversity Committee was created in 2021. The purpose of this committee is to analyse the intergenerational barriers that exist in the Firm and seek ways to leverage the value of the diversity of generations that currently coexist.

During 2022, around thirty of our professionals of different ages, positions, responsibilities and seniority were interviewed. The purpose of the interviews was to obtain information that would help manage talent regardless of age, eliminating unconscious biases or discrimination that may be occurring in this context. As a result of the interviews, a diagnosis was made of the relationship between people of different ages and a series of conclusions on how generational diversity is managed in the Firm.

On the other hand, professionals from the Firm have participated as mentors in the Mentoring Programme organised by *Fundación Mutualidad Abogacía*.

The Fernando Pombo Foundation, together with other institutions, has developed during 2022 the project “Ageing with rights; age should not be a limit” in favour of the elderly —see below sub-section “Elderly” in section 4.2—.

+Xti

The +Xti Committee develops projects related to health and sport, as well as activities to promote social and cultural relations.

In relation to sport activities, the Firm has various teams in disciplines such as running and football.

The GA_P Runners Club has participated in sports races such as the *Carrera de las Empresas*; the football team has taken part in the II edition of the *Torneo de Integración y Transmisión de Valores* in seven-a-side football and in the *Copa de Despachos*, winning the latter competition.

With regard to the social and cultural areas, team building events have continued. Organised for all the Firm’s professionals, such as *La Caña* or the Christmas dinner.

In addition, this year we have organised guided group visits to different pictorial exhibitions organised at the Thyssen-Bornemisza Museum and we have participated as organisers in the Rock & Law 2022 charity festival held in Lisbon.

3.4. Work organisation and work-life balance

One of the main measures implemented in 2022 in terms of work-life balance was the extension of teleworking days from one day to one and a half days a week. Moreover, two additional days of holiday have been included to be taken during the summer period and holiday days have been increased for management teams, as well as for the most junior lawyers, representing a clear improvement compared to the applicable agreement.

The “Flexible Working Hours Plan” for the Firm’s start and finish times is maintained. This measure arose after analysing the success of the pilot project carried out in previous years with a representative sample of the Firm. However, we are working on updating it to offer flexibility that is more in line with the needs of our professionals.

Other measures carried out in the area of co-responsibility include the following:

- “Flexibility Plan for Parents”, through which professionals can adapt their working hours during the eighteen months following the date of return from maternity or paternity leave.
- Ad hoc promotion processes for professionals on paternity or maternity leave during the usual period in which this process takes place.
- Possibility of taking accumulated breastfeeding leave.
- Access to childcare vouchers as part of the Firm’s flexible remuneration programme.
- Three weeks’ paid leave to prepare for the bar entrance examination, the passing of which is required to practise as a legal practitioner.
- Intensive summer working day during the month of August.

MATERNITY AND PATERNITY DATA BY GENDER AND PROFESSIONAL CATEGORY¹

	2021					
	Women		Men		Total	
	Start ³	Returns ⁴	Start ³	Returns ⁴	Start ³	Returns ⁴
Legal professionals	11	9	12	10	23	19
Management: secretaries	0	1	0	0	0	1
Other management professionals ²	3	0	2	1	5	1
Grand total	14	10	14	11	28	21
	2022					
	Women		Men		Total	
	Start ³	Returns ⁴	Start ³	Returns ⁴	Start ³	Returns ⁴
Legal professionals	9	10	17	18	26	28
Management: secretaries	0	0	0	0	0	0
Other management professionals ²	1	3	1	2	2	5
Grand total	10	13	18	20	28	33

¹ Data corresponding to professionals in all of the Firm's offices, including the Lisbon office.

² "Other management professionals" includes all professionals in the structural area, with the exception of secretarial profiles.

³ "Start" refers to professionals who start their maternity or paternity leave during 2022.

⁴ "Returns" refers to professionals who start their leave in 2021 and rejoin in 2022.

On the other hand, the absenteeism rate in 2022 was 6% of the total number of professionals with an employment relationship. When analysed by gender, absenteeism in men is 7%, while in women it is 6%.

ABSENTEEISM DATA ¹						
	Men		Women		Total	
	No. of hours of absence	% absenteeism	No. of hours of absence	% absenteeism	No. of hours of absence	% absenteeism
Rate absenteeism 2021	8,389	4%	22,955	5%	31,344	5%
Rate absenteeism 2022	15,467	7%	28,728	6%	44,195	6%

¹ Absenteeism has been calculated taking into account the justified and unjustified absences of each professional with an employment relationship in all of the Firm's offices. To this end, the hours of absence and total hours worked during the periods 2021 and 2022 have been calculated.

3.5. Training and development

Gómez-Acebo & Pombo's commitment to training and development is based on continuous learning to drive the transformation, competitiveness and evolution of our professionals. To this end, we apply a *70/20/10 model*, whereby knowledge is acquired through on-the-job learning, social interaction and training and development programmes for each of the professional categories and levels of responsibility.

Furthermore, the new "Training Plan" or "GA_P Academy" was launched in 2022. This plan proposes a training model linked to the business strategy and the needs of professionals. Likewise, the plan contains training itineraries by area of knowledge and by professional category.

It is also intended to improve the system of communication and recording of training at a global level. For this reason, the plan devotes special attention to the development of professionals and aims to accompany them in their evolution and growth by generating learning and development opportunities.

The new "Mentoring & Tutoring" programme was also launched in 2022, with the aim of developing the full potential of our professionals. To this end, a group of volunteer mentors (made up of partners, of counsel and senior associates) and those who, because of their category, can be tutors to other more junior professionals in the Firm have been trained.

With regard to training activities, a total of 6,458.5 hours of training were provided internally, representing an increase of 19% compared to 2021. These programmes are based on training in the management of skills and digital skills, compliance, occupational risk prevention and technical sessions, among other subjects.

TOTAL HOURS OF TRAINING BY GENDER				
	2021		2022	
	Women	Men	Women	Men
Legal professionals	1,587.5	1,505	1,915.5	1,361.0
Master's internships	972	568	1,660.0	410.0
Secretaries	336.0	0	318.0	0
Other management professionals	172.5	113.5	746.0	48.0
Grand total	3,067.5	2,186.5	4,639.5	1,819.0

The Firm is closely linked to the academic world, not only by attracting young talent, but also by the participation of its professionals as teachers at universities and business schools. The Fernando Pombo Foundation also contributes to this through its participation in undergraduate courses, the Master's Degree for Admission to the Practice of Law and the Master's Degree in Human Rights.

Internship agreements have been signed with thirty-four universities and study centres to incorporate students in internships. The commitment to their development is based on acquiring professional experience and obtaining a global vision of the practice of the profession, as well as, at the same time, increasing their technical and competency-based learning in order to complete their professional profile.

ACTIVITIES IN UNIVERSITIES LINKED TO THE RECRUITMENT OF TALENT	
Employment Forum	22
Round Table	2
Presentations and workshops	10
Grand total	34

PLACE OF THE ACTIVITY	NO. OF EMPLOYMENT FORUMS
Barcelona	2
Bilbao	1
Lisbon	6
Madrid	11
Navarre	1
Valencia	1
Grand total	22

The Firm also has different types of internship programmes that can be developed throughout the year:

- Fully face-to-face summer internships. Aimed at students in the final years of their degree or double degree. During 2022, the training has been face-to-face combined with specific training in each area, with the resolution of a practical case by small work teams and with feedback sessions conducted by the Human Resources team to continue promoting the professional skills of future lawyers.
- Internships for the Master's Degree for Admission to the Practice of Law. Aimed at those students who are studying this master's degree and are going to start practising law in the next stages. In addition, during the first weeks of joining the Firm, a theoretical-practical training programme is developed in which, in addition to offering a global vision of legal practice and gaining knowledge about the Firm, activities are carried out to strengthen the feeling of belonging and internal networking.
- Continuous internships during the academic year. Some internship areas host different students during the academic year on a part-time or full-time basis so that they can consolidate the knowledge acquired in the degree subjects. They combine the internships with the last subjects or with the final degree project.

TOTAL NUMBER OF STUDENTS ON THE MASTER'S DEGREE FOR ADMISSION TO THE PRACTICE OF LAW INTERNING		
	No. 2021	No. 2022
Women	7	14
Men	5	3
Grand total	12	17

TOTAL NUMBER OF INTERNS		
	No. 2021	No. 2022
Women	62	80
Men	29	30
Grand total	91	110

3.6. Remuneration policy

The Firm's compensation policy is based on a system of salary bands for legal professionals with a fixed and a variable component, the latter starting in the third year of the professional career. The fixed remuneration compensates the level of contribution sustained over time, while the variable remuneration is determined on the basis of both the fulfilment of the annual objectives set for each professional and the individual performance of each one of them. The variable remuneration corresponds to a percentage of the fixed salary that is determined according to the performance appraisal.

The variable system has been modified in 2022. Although the criteria for achieving objectives are still maintained, individual performance has become a very important factor in determining the percentage of the variable that the professional will receive.

All professionals receive 100% of their fixed and variable remuneration during periods of interruption of their employment relationship due to maternity or paternity leave or temporary disability.

In addition, our professionals are eligible for the tax advantages offered by the "Flexible Compensation Plan".

During the year 2022, the salary bands for career lawyers have also been reviewed to improve both pay equity and external competitiveness. In addition, the categories have been reviewed with the market.

The members of the Firm's Board of Directors do not receive any remuneration for their position, without prejudice to the remuneration they receive —like the other members— for ancillary services related to their work as legal professionals.

AVERAGE REMUNERATION BY GENDER AND PROFESSIONAL CATEGORY ¹						
	2021			2022		
	Women	Men	Pay equity ²	Women	Men	Pay equity ²
Legal professionals						
Professional partner ³	-	€268.809,83	-	-	€318.190,73	-
Of counsel/ Consultant	€134,978.04	€151,336.91	11%	€139,240.74	€135,074.90	-3%
Senior Associate/ Senior Lawyer	€83,576.25	€83,841.45	0%	€91,083.23	€85,533.41	-6%
Associate	€65,588.16	€65,104.07	-1%	€64,833.25	€61,599.46	-5%
Junior Associate/ Trainee ⁴	€47,902.28	€45,543.41	-5%	€45,363.63	€44,769.30	-1%
Other legal professionals ⁵	€23,277.10	€26,644.94	13%	€34,458.40	-	-
Management professionals						
Director ⁶	€80,041.77	€126,497.78	37%	€91,102.36	€127,132.21	28%
Head ⁶	€80,096.63	€124,660.33	36%	€80,444.25	€112,993.84	29%
Technician ⁶	€35,365.09	€37,349.83	5%	€34,122.06	€37,803.71	10%
Paralegal technician	€23,221.26	€21,143.93	-10%	€23,952.58	€24,000.00	0.2%
Administrative/ Official ⁷	€32,261.00	€21,879.03	-47%	€38,867.11	€19,863.87	-96%
Secretaries	€32,350.58	-	-	€33,672.54	-	-
Other management professionals ⁵	€20,907.92	€24,699.54	15%	€26,047.83	€25,757.07	-1%

¹ The data correspond to the average of the total remuneration (fixed, allowances, non-wage, etc.) of professionals with an employment relationship in all offices except Belgium, taking into account the standardisation of working hours.

² The calculation of pay equity is based on the difference between the average pay of men and women divided by the average

pay of men and expressed as a percentage.

- ³ The “Professional Partner” heading includes partners who, due to historical circumstances and particular conditions, have an employment relationship with the Firm. In any case, as this is a male-dominated category, we cannot speak in terms of wage gap.
- ⁴ During 2022, the trainee category was eliminated in the internal organisational system. However, the 2021 average is not affected by the addition of the trainee and junior associate categories in the 2021 “Statement of non-financial information”.
- ⁵ Under the headings “Other legal professionals” and “Other management professionals” are grouped persons who do not strictly fit into any of the above headings; they have different levels of responsibility and contribution and, therefore, without such difference being due to gender.
- ⁶ The salary differences in this group are due to the fact that the people included in it have different experience and skill profiles, as they are assigned to different management areas, without these people being remunerated in the market in an analogous way and without these differences being due to a gender issue.
- ⁷ The heading “Administrative/Official” groups together people with different levels of responsibility and contribution. The percentage increase in 2022 is a consequence of the extra salary supplements generated by the departure of professionals from this professional group.

AVERAGE WAGE BY AGE¹

	2021	2022
Less than 30	€40,868	€42,654
From 30 to 50	€63,126	€61,522
More than 50	€71,906	€76,519

- ¹ The data correspond to the average of the total remuneration (fixed, salary supplements, non-wage, etc.) of professionals with an employment relationship in all offices except Brussels, taking into account the standardisation of working hours.

The average executive remuneration in 2022 was 106,544 euros, 9% higher than the average executive remuneration in 2021.

AVERAGE EXECUTIVE SALARIES¹

	2021			2022		
	Woman	Man	Pay equity ³	Woman	Man	Pay equity ³
Executives ²	€80,041.77	€126,497.78	37%	€91,102.36	€127,132.21	28% ²

- ¹ The figures shown here take into account the remuneration of professionals belonging to the “Directors” category. The members of the Board of Directors do not have an employment relationship with the Firm and do not receive remuneration for this function.
- ² The salary differences in this group are due to the fact that the people included in it have different experience and skill profiles, as they are assigned to different management areas, without these people being remunerated in the market in an analogous way and without these differences being due to a gender issue. Also, for this co-teaching, the average length of service is higher for men (20.6 years), while for women it is 12.7 years.

³ The calculation of pay equity is based on the difference between the average pay of men and women compared to the average pay of men, expressed as a percentage.

3.7. Occupational health, safety and well-being

The Firm is concerned with guaranteeing the health, safety and well-being of all its professionals. To this end, it has an external prevention service which coordinates all occupational risk prevention activities in the Iberian offices. The services contracted focus on occupational safety, industrial hygiene, applied ergonomics and psychosociology and occupational medicine. For the international offices, preventive action plans are coordinated with the buildings in which our employees are working.

It should also be noted that in 2022 the “Well-being Plan” was launched in a first session open to all professionals in which the project’s lines of work were outlined different aspects that improve well-being at work, but also physical activities that help to disconnect and enjoy the present time.

Likewise, all new professionals are offered the possibility of undergoing a voluntary medical check-up, as well as a specific training course in occupational risk prevention adapted to the position they are joining. In 2022, this medical examination has been extended to all professionals who voluntarily wish to take part in it, which is an improvement on the previous year.

During 2022 there were five occupational accidents: two in *itinere* and three processes without medical leave. With regard to occupational illnesses, there is no record of any cases.

ACCIDENTS AT WORK BY GENDER		
	No. of accidents 2021	No. of accidents 2022
Women	1	4
Men	0	1
Grand total	1	5

OCCUPATIONAL ACCIDENT RATE BY SEX

	2021		2022	
	Women	Men	Women	Men
Frequency rate ¹	0.00	0.00	0.00	0.00
Severity rate ²	0.00	0.00	0.00	0.00

¹ The frequency rate has been calculated on the basis of the number of accidents (records) with sick leave per million hours worked during 2022.

² The severity rate has been calculated by taking into account the number of working days lost per thousand hours worked in a given period of time.

PERCENTAGE OF PROFESSIONALS COVERED BY COLLECTIVE BARGAINING AGREEMENTS, BY COUNTRY

	2021		2022	
Spain¹				
	No. of professionals	% professionals	No. of professionals	% professionals
Royal Decree 1331/2006	244	63%	240	62%
Collective bargaining agreement	145	37%	146	38%
Grand total	389	100%	386	100%
Portugal, Belgium, United Kingdom and United States				
	No. of professionals	% professionals	No. of professionals	% professionals
Professionals with an employment relationship	18	100%	20	100%
Grand total	18	100%	20	100%

¹ At Gómez-Acebo & Pombo's offices in Spain, professionals with an employment relationship who belong to the structure are included in the agreement for offices and law firms in each of the provinces in which there is an office. The employment relationship with legal professionals is governed by Royal Decree 1331/2006, of 17 November, which regulates the special employment relationship of lawyers who provide services in individual or collective law firms.

Collective agreements on occupational health and safety at work

All of the Firm's health and safety policies are managed through occupational risk prevention plans. The Firm does not have a health and safety committee as employees have not exercised their right to representation.

3.8. Response to COVID-19

The year 2022 began with a new wave of COVID-19, so the priority of ensuring the safety of professionals in the healthcare environment by providing them with the necessary means to protect both their physical and emotional health was maintained at all times. The Crisis Committee has continued to comply with the COVID-19 protocol that was stipulated in the Firm at the beginning of the health crisis in 2020.

The Firm has been adapting the measures of this protocol in line with the legislative changes that directly affect our organisation at any given time. The action plan defined in the Action guide for the organisation of COVID-19 work has been followed, a plan that has been fundamental in achieving a return to normality, going from a system of in-person shifts to the return of the entire workforce in-person by 2022. The flexibility of this plan and the rapid response of the Crisis Committee made it possible to minimise the risk of contagion as much as possible by encouraging teleworking by the professionals.

Some of the protocols that have been maintained during 2022 are as follows:

- General measures for access to office premises during all stages.
- Accessibility of safety equipment to professionals and purchase of materials, equipment and services related to the health crisis generated by COVID-19.
- General guidelines for reporting cases and direct contacts, as well as organisational issues for each of the steps in the Action guide for the organisation of work COVID-19.
- General measures for the use of work spaces and facilities: workstations, movements inside, common areas, areas of gatherings and elements of shared use in the facilities, especially during the period of return to work.
- Guidelines for cleaning and disinfection in the workplace and common areas.
- Since 20 April, and following the publication in the Official State Bulletin of the end of the compulsory use of masks, voluntary use of masks has been permitted within the Firm's facilities.
- Voluntary medical check-ups for all staff.

4. Community

Since the beginning of its activity and in line with Gómez-Acebo & Pombo's founding values, the Firm has always been committed to responsible, ethical and socially engaged lawyering. This commitment was consolidated in 2010 with the creation of the Fernando Pombo Foundation. Through this foundation, the Firm can maximise the social impact of legal pro bono work, strengthen its position in the promotion of responsible lawyering in Spain and abroad, and promote its sustainability strategy.

The Foundation in figures:

More than 70 pro bono collaborators.

Collaborations with more than 40 social entities.

9 legal clinic projects with 73 students and 36 professional tutors.

16 presentations at national and international forums organised by the Foundation and organised by third parties.

16 legal publications on practical issues of vulnerable groups.

4.1. The Fernando Pombo Foundation

The Foundation's mission is to promote the rule of law and improve the situation of the most vulnerable. Its lines of action are mainly focused on seeking legal solutions to facilitate access to rights for the most vulnerable groups of people; offering legal support to initiatives that aim to resolve a challenge of social transformation through the use of novel legal instruments or new technologies; researching, analysing and promoting the main trends in sustainability and human rights in the legal profession, as well as training and developing legal clinics in universities.

4.2. Areas of pro bono practice

Migrations

The year 2022 began with a new event that was going to set the global agenda and drive millions of Ukrainians to European countries. In this context, the Firm and the Foundation, in addition to establishing permanent communication with other affected law firms in Ukraine and with other national and international legal institutions, have carried out various solidarity and pro bono actions to help alleviate the undesired effects of the conflict. This has particularly involved actions related to the Ukrainian population displaced in our country, including the following:

- Training to increase knowledge regarding international protection among the Firm's professionals; the training focused on the legal status of Ukrainian nationals and people from other countries in need of asylum and refuge. Co-organised with UNHCR, the *Fundación La Merced Migraciones* and the Legal Clinic of the Comillas Pontifical University (ICADE).
- Review of the framework agreements between *host families* and people from Ukraine in the *Cáritas Madrid* host programme.
- Analysis of aid to Ukrainians with temporary protection in Spain and of certain legal problems related to the application of the Temporary Protection Directive. Prepared jointly with the Legal Clinic of the Autonomous University of Madrid and *Cáritas Madrid*.
- Collaboration in the "Action for Ukraine" initiative of the Spanish Network of Legal Clinics.

It should also be noted that the Foundation, in collaboration with the *Servicio Jesuita Migrantes*, has published the “Guide for processing the application and renewal of the residence and work permit in Spain”. The guide, aimed at young migrants, offers the keys to the procedure for keeping or obtaining a residence and work permit.

Elderly

In recent years, the Foundation has been committed to working for the dignity of the elderly.

In order to get a complete picture of the situation of the elderly in Spain, a socio-legal study was carried out and, in order to make this research as practical as possible, interviews were held with professionals and volunteers from *Fundación Grandes Amigos*, as well as with other professionals in the sector. At the same time, a regulatory and case law study was carried out at the international, EU, national and regional levels, and a series of reports were analysed that deal with structural discrimination and other issues that affect the dignity and safety of the elderly.

This analysis has identified a series of shortcomings, situations and rights that need to be studied. Not only in the context of the pandemic generated by COVID-19, but also from a constructive perspective towards the future.

Thus, in 2022, the Foundation reported the first results of its project “Ageing with rights; age should not be a limit”. This project aims to improve access to and enjoyment of the fundamental rights of the elderly with all guarantees and in conditions of security, freedom and equality.

The launch of a series of brochures and audio guides was announced at the project’s presentation day, with the aim of making it easier for elderly people to access and exercise certain fundamental rights, rights that affect them in particular because of their age.

In addition, throughout the year, different events have been organised and several training workshops have been given to elderly people and volunteers from *Fundación Grandes Amigos*, a social entity partnering with the Foundation in this project. The Legal Clinic of the University of Alcalá is also collaborating in this project.

Gender-based violence through digital media

Within the framework of its project “Cyber gender-based violence in adolescence”, the Foundation has carried out the following actions to improve knowledge and legal protection regarding the evidentiary difficulties of this form of violence:

- Participation in several seminars to present the practical guide and brochures published on the subject in 2021.
- Organisation, in collaboration with the *Fundación Esfera*, of a conference on violence

through digital media aimed at people with disabilities —delivered by a paralegal technician with a disability from the Firm—.

- Ongoing analysis of the modifications introduced by the Comprehensive Guarantee of Sexual Freedom Act 10/2022 in crimes related to violence by digital means. In collaboration with the Legal Clinic of University Carlos III de Madrid.

The project “Gender violence through digital media in adolescence” has been selected as a finalist in the category of best pro bono initiative in the *Expansión Jurídico* Awards.

Human trafficking for the purpose of sexual exploitation

For yet another year, the Foundation has continued its work related to legal security for victims and survivors of human trafficking in Spain and has channelled it through its “Rights for Change” project. In 2022, the following actions within the framework of this project should be highlighted:

- Organisation of the conference “Rights for change: towards greater legal security for victims of trafficking” at the Madrid Bar Association. The book “Practical issues in human trafficking: an interdisciplinary approach” a collection of good practices and legislative recommendations against human trafficking described by more than thirty experts in the field, was presented.
- Pro bono collaboration with the *Asociación Trabe*’s legal team in the resolution of complex cases.
- Coordination of two legal analyses on administrative problems in the identification of victims of human trafficking, in collaboration with the Legal Clinic of the Comillas Pontifical University (ICADE).
- Participation in a European meeting of the Anti-trafficking Platform promoted by Porticus and in other specialised national meetings.

The “Rights for Change” project has been selected as a finalist in the local pro bono impact category of the PILnet Global Awards.

Housing

Together with the Foundation, Gómez-Acebo & Pombo has continued to collaborate pro bono in the “*Primero H*” project, the first publicly traded real estate investment trust (REIT) company created in Spain to generate greater possibilities of access to affordable rental housing for people in vulnerable housing situations and, especially, homelessness.

The Foundation has also continued the work of analysis and dissemination that it has been carrying out since the beginning of the pandemic in the area of renting and subletting rooms, on which it has published a practical guide and a series of brochures produced in collaboration with *Cáritas Madrid* and the Legal Clinic the Autonomous University of Madrid.

Overindebtedness

Another of the areas in which the Foundation has continued to work in 2022 is to bring the Second Chance Act or mechanism closer to the social sector. To this end, among other actions, training has been organised on how to apply this mechanism to people in vulnerable situations, aimed at volunteers from *Cáritas Madrid* and other social entities that assist victims of gender-based violence.

Healthcare

The Firm and the Foundation have continued to collaborate pro bono on various social projects aimed at improving access to healthcare and quality of life for children with serious health problems. An example of this is the *La Aceleradora* project of the *Fundación Unoentrecienmil*, which seeks a faster cure for childhood cancer through physical exercise.

Disability

In addition to its contribution to the objectives of the Firm’s Disability Committee, the Foundation has carried out other actions in this field, including two projects studying the reform on the disability law, in collaboration with the Legal Clinic of the Comillas Pontifical University (ICADE).

In the first of these legal clinic projects, the role of the personal assistant for people with disabilities has been analysed and, in the second, law students have been trained so that—under the supervision of a pro bono lawyer—they can provide training to social entities on the keys of the new legal regime for disability.

4.3. Responsible lawyering

Another of the Foundation's lines of action is to promote the social function of the legal profession both within and outside the Firm, an issue to which it has always been particularly committed.

To this end, in addition to carrying out extensive research on issues as relevant to the legal profession as sustainability, the Sustainable Development Goals and the implementation of the United Nations Guiding Principles on Business and Human Rights, it carries out important outreach and awareness-raising work in this area in our sector.

In 2022, the Foundation was the organiser and speaker at various events on these issues, including the following:

- Co-organisation and participation as speakers at the third edition of the European Pro Bono Week, together with *Fundación Pro Bono* Spain and the Thomson Reuters Foundation. As part of this event, the Foundation organised two sessions: one dedicated to analysing the role of pro bono in the ESG strategy of a law firm, and another in which two social innovation projects in the field of housing that have received pro bono support from the Firm were presented.
- Speakers at the online seminar to present the "Guide to pro bono work Mexico".
- Speakers at the course "*Conectad@s por Derecho*".
- Speakers at the conference "Equality in the legal profession in Spain. Tools to move forward", organised by the Woman Forward Foundation.
- Speakers at the IN-CLINIC 2022 Conference organised by the Legal Clinic of the University of Alcalá.

On the other hand, it should be noted that a lawyer from our Foundation received a scholarship from the International Bar Association to participate in the annual conference of this association for her article "The casual sequence between moral conscience and social development".

4.4. Solidarity activities

Gómez-Acebo & Pombo also promotes non-legal volunteering activities on behalf of social organisations with which it has been working for years, such as the *Banco de Alimentos de Madrid*, several diocesan of *Cáritas* and *Amigos de la Calle*.

In Barcelona, we collaborate with the *Comunidad de Sant Egidio* in the logistics of a Christmas meal for homeless.

In Bilbao, we collaborate with *Cáritas Bizkaia* by rehabilitating a comprehensive shelter for vulnerable families in Sestao.

In Lisbon, a food collection has been organised at the office for *Comunidade Vida e Paz* in order to organised their annual Christmas party for the homeless.

In Madrid, a solidarity collection of health, emergency and children's food supplies was organised and thirty-six boxes were sent to the Romanian-Ukrainian border through the NGO *Olvidados*.

As every year, a team of volunteers supported the Madrid Food Bank in its sorting. Moreover, it was organised a bus trip with elderly people from the *Fundación Santa Lucía* residence to see the Christmas lights in the city centre.

Finally, in Valencia, funds were raised internally for the *Asociación Amigos de la Calle*, where several colleagues collaborate every Sunday by distributing food, clothes and other basic goods to homeless people.

5. Environment

Due to the nature of Gómez-Acebo & Pombo's activity, the main focus of its attention and action with regard to environmental matters is the responsible consumption of energy and paper. Increasingly, the reduction of the carbon footprint and the promotion of the circular economy through the prevention of waste generation and the promotion of recycling.

The Firm is one of the few law firms in Europe to have implemented an Eco-Management and Audit Scheme (EMAS). This demanding system is the basis of its environmental management and performance model, particularly in the Madrid office, where it is verified annually by AENOR.

The Firm has an Environmental Commission made up of professionals with experience in the field, who, together with the Foundation, are responsible for promoting and defining goals, as well as identifying the necessary resources to advance in its commitment to sustainable development, the fight against climate change and the protection of natural resources.

In short, it is an environmental policy that is being progressively extended to all offices.

5.1. Net-Zero Transition

The Firm's carbon footprint is related to aspects necessary for the carrying out of its business activity and, in particular, to travel and commuting. However, the aim is to embark on an ambitious path of decarbonisation of activities and operations, but with gradual implementation. To achieve this transition, the Firm is working on the design of a sustainable mobility plan for the coming years, as well as on increasing the percentage of electricity used from renewable energy sources and on new awareness-raising campaigns, among other measures.

The carbon footprint is calculated in accordance with the IPCC Guidelines for national Greenhouse Gas Inventories and the Greenhouse Gas Protocol standard. Thus, in 2022, direct emissions from the Firm's activity represented only 0.03% of the total, the other 99.97% corresponding to indirect emissions, mainly those generated by the consumption of electricity —23.09%— and by the travel of professionals for work purposes —40.61%— as well as those derived from the consumption of materials necessary for the business activity, water and waste management —36.27%—. As a result, the carbon footprint has been reduced by 6.56% compared to 2021, which is equivalent to an emission of 75.04 tonnes less carbon dioxide equivalent.

GREENHOUSE GAS EMISSIONS IN 2022				
Scope 1				
	Emissions (tCO ₂ e)			
	Total		Per professional	
	2021	2022	2021	2022
Fuel consumption ¹	0.124	0.37	0.0003	0.0008
Scope 2				
	Emissions (tCO ₂ e)			
	Total		Per professional	
	2021	2022	2021	2022
Electricity consumption	389.68	260.21	0.89	0.55
Scope 3				
	Emissions (tCO ₂ e)			
	Total		Per professional	
	2021	2022	2021	2022
Business travel	615.93	433.89	1.40	0.9
Waste management ²	115.02	370.91	0.26	0.83
Water consumption	1.24	0.63	0.003	0.001
Consumption of goods and services: paper	21.46	15.93	0.05	0.03
Grand total	1,143.45	1,068.44	2.60	2.40

¹ This calculation refers to the diesel consumed by the vehicle transporting materials from the Madrid office.

² This calculation refers only to the Madrid office and takes into account only plastic packaging, paper and cardboard waste.

Sustainable buildings

Several of our offices are in buildings with sustainability certifications. Our offices in Madrid and Brussels are BREAM (Building Research Establishment Environmental Assessment Methodology) certified; in Barcelona, Bilbao and New York the buildings are LEED (Leadership in Energy and Environmental Design) certified.

In our Madrid office building there are bicycle parking and charging points for electric vehicles. In addition, the office has been renovated using materials with sustainable qualities.

5.2. Responsible consumption

Responsible use of resources

ALL OFFICES

Electricity (in gigajoules)		Paper (in tonnes)		Water (in megalitres)	
2021	2022	2021	2022	2021	2022
6,018.2 GJ	3,442.47 GJ	12.89 t	10.98 t	3.34 ML	4.23 ML

HEAD OFFICE (MADRID)

Electricity (in gigajoules)		Paper (in tonnes)		Water (in megalitres)	
2021	2022	2021	2022	2021	2022
2,389.97 GJ	2,104.63 GJ	7.54 t	3.98 t	2.24 ML	3.17 ML

Energy efficiency

In 2022, an energy audit was carried out in the Madrid and Barcelona offices in which new actions to reduce consumption and energy efficiency were defined for the coming years. These include the progressive replacement of conventional luminaires with LED technology and the installation of presence and photoelectric sensors in offices, corridors and other common areas.

At present, the percentage of electricity from renewable energy sources is 27% according to Endesa Energía's 2021 energy mix published by the Spanish Markets and Competition Authority, which is expected to increase in the coming years to reach the target of 100%.

The reduction in electricity consumption is mainly due to greater accuracy in obtaining electricity consumption data in all offices, structural changes in the Madrid office and energy efficiency and awareness-raising measures among our professionals.

In the Madrid office and within the framework of EMAS, the Firm has also set itself the target of reducing electricity consumption per employee by 5% by the year 2022.

Use of paper

In recent years we have adopted measures aimed at reducing the use of paper as much as possible, which have been reinforced by the progressive introduction of new technologies in the work processes of professionals.

In general, the paper used is 100% recycled with Eco-label and FSC certification, which guarantees responsible forest management.

The reduction of paper consumption is directly related to the progressive introduction of double screens at workstations, the implementation of a print control system, the widespread use of telematic administrative procedures and environmental awareness measures.

In the Madrid office and within the framework of EMAS, the Firm has also set itself the target of reducing paper consumption per employee by 5% by the year 2022.

Water consumption

The buildings in which the Firm's offices are located are equipped with various water-saving systems. Some of the offices have also opted to go a step further in discouraging the consumption of bottled water by installing water dispensers with direct connection to the drinking water network or replacing bottled water at events and meetings with water jugs; this also helps to reduce the generation of packaging waste.

The increase in water consumption was mainly due to structural changes in the Madrid office and the elimination of water bottles to encourage the use of mains water.

In the Madrid office and within the framework of EMAS, the Firm has also set itself the target of reducing water consumption per employee by 15% by the year 2022.

5.3. Circular Economy and Waste Management

WASTE INDICATORS AT HEAD OFFICE (MADRID) (IN TONNES)					
Paper		Plastic packaging		Cardboard packaging	
2021	2022	2021	2022	2021	2022
5,39 t	17,41 t	0,067 t	0,015 t	0,064 t	0,006 t
Electrical and electronic equipment		Toners		Briks	
2021	2022	2021	2022	2021	2022
0,988 t	2,15 t	0,55 t	0,153 t	-	0,164 t
Used vegetable oil		Total hazardous waste generated		Total non-hazardous waste generated	
2021	2022	2021	2021	2021	2022
0,48 t	0,42 t	1,54 t	2,30 t	6,00 t	18,02 t

The increase in the amount of certain waste has mainly been due to the fact that in 2022 there has been an increase in consumption —and therefore waste generation— associated with the staggered return to work or the renewal of IT equipment, among others. In addition, we have reduced the generation of other types of waste, such as plastic and cardboard packaging, which is used less and less, thanks to measures such as the standardised use of the single-serve glass bottle given to each new employee, the policy of using glass cups and water jugs in the canteen at the Madrid office and at events and meetings, and internal awareness campaigns in this regard.

Office waste is managed by means of specific containers to facilitate the sorting and subsequent separate collection of organic waste, paper and document waste, packaging and plastics, which are then managed by the building services.

Separate collections are made of used vegetable oils (in the staff canteen in Madrid), waste toner and waste electrical and electronic equipment, with the intervention of authorised managers who take care of their recovery.

Moreover, in the renovation of the Madrid office, a campaign was promoted for professionals to reuse part of the furniture removed, inviting them to support a solidarity project for the “symbolic” value of the reused furniture.

Biodiversity and other types of pollution

Some of the buildings in which the Firm's offices are located have biodiversity management plans in and around the buildings. The Firm also considers the potential impact of noise and light pollution, among others, in order to identify possible improvements in these areas.

5.4. Awareness-raising

The Firm has set out to raise awareness on sustainability in general and environmental issues in particular among its professionals, both to increase their knowledge of the impact of the climate crisis and to promote a transformative attitude that drives the transition to a more sustainable society committed to future generations. In 2022, as part of the #GA_PTalks podcast series initiative, there was a specific podcast dedicated to reflecting on recycling and the circular economy.

In parallel to its awareness-raising work, the Firm will work to support its clients and collaborators in understanding new legislative developments in the field of sustainability, not only environmental, but also economic and social, given its cross-cutting nature. In this regard, it should be noted that the Firm's professionals have participated—and in some cases also organised—as speakers in various programmes and events related to the environmental component of the sustainable development agenda, including the following:

- “Environmental taxation in the waste management sector”, organised by the Firm's Sustainability Group.
- “Act 7/2022: new developments in agri-food waste”, organised by the Firm's Sustainability Group.
- “The new tax on non-reusable plastic packaging and extended producer responsibility for commercial and industrial packaging”, organised by the Firm's Sustainability Group.
- “Act 7/2022, of 8 April, on waste and contaminated soils for a circular economy”, organised by the Environment and Energy Section of the Madrid Bar Association, the Barcelona Bar Association and the *Fundación ECOLEC*.
- “Present and future regulations on plastics”, organised by the annual General Assembly of the Valencian Plastics Business Association.
- “IV National Congress on WEEE Management 2022”.
- “New SCRAP for industrial and commercial packaging in the chemical, plastics, rubber and construction sectors”, organised by Envalora.
- “IDA World Congress 2022, organised by the International Desalination Association.
- *Ecoencuentro* 2022: “Challenges of sustainability in the new global context”, organised by Recyclia.

- Preparatory meeting for the UN Water Conference in 2023.
- “Waste law and insularity. Towards a circular economy”, organised by the Santa Cruz de Tenerife City Council.
- “Textile waste, from concern to regulation”, organised by Fide.
- “Conference on the Waste and Contaminated Soils for a Circular Economy Act 7/2022“, organised by the Zaragoza Chamber of Commerce.
- “Hydrogen as a business model and future”, organised by Lefebvre and the Spanish Confederation of Business Organisations.
- Collaboration in the book *Claves prácticas. Hidrógeno*.

6. Annexes

6.1. Report characteristics

The information provided in this document corresponds to the entities GómezAcebo & Pombo Abogados, S. L. P., and Gómez-Acebo & Pombo Abogados, L. L. P.

The report, which is produced annually, contains the information necessary to understand the Firm's performance, results and current situation. In particular, it aims to reflect the impact of its activities on environmental, labour and social issues, as well as respect for human rights and the fight against corruption and bribery.

The following standards, among others, were taken into account in the preparation of the report: the Ten Principles of the United Nations Global Compact, the Global Reporting Initiative, the Eco-Management and Audit Scheme (EMAS), the ISO 27001 Information Security Standard, the United Nations Guiding Principles on Business and Human Rights and the Ecovadis sustainability rating criteria.

The content of this document corresponds to the financial year 2022 and has been externally verified.

The Fernando Pombo Foundation has been in charge of coordinating the preparation of the report with the participation of the appropriate practice areas, support departments and committees of the Firm.

For any question related to this document, please contact the Fernando Pombo Foundation at the following e-mail address: info@fundacionpombo.org.

6.2. List of the main associations and organisations to which Gómez-Acebo & Pombo belongs.

MAIN ASSOCIATIONS AND ORGANISATIONS

ACG Global RFF

ACG Madrid

ACL - Commercial Arbitration Centre (part of the Portuguese Chamber of Commerce and Industry)

ACPI - Portuguese Association of Industrial Property Consultants

ADIGITAL - Spanish Association for the Digital Economy

AIJA - International Association of Young Lawyers

AIPPI - International Association for the Protection of Intellectual Property

AIPPI United Kingdom

American Bar Association

American Foreign Law Association - AMEX

APD Association for the Progress of Management

APEP - Spanish Professional Privacy Association

ASAP - Portuguese Association of Law Societies

Associação das Empresas Familiares

Association of Architects of the Valencian Community

Association of Collective Investment Institutions and Pension Funds (Inverco, its Spanish acronym)

Association of European Lawyers (AEL)

Association of Friends of the Hispanic Society of America

Association of Managers and Professionals of the Basque Country (ADYPE, its Spanish acronym)

Barcelona Global Association

Bardehle Pagenberg, S. L.

MAIN ASSOCIATIONS AND ORGANISATIONS

Brazil-Spain Chamber of Commerce

British Chamber of Commerce in Spain (BCC)

CEAL Iberian Chapter

Ceramic Quality Club

Círculo de Empresarios

Diálogo/Asociación Amistad H/F

Economists' Association

ESELA

ETNOR

European-American Chamber of Commerce New York (EACC NY)

European Association of Communication Directors (EACD)

European Employment Lawyers Association (EELA)

European Patent Lawyers Association (Eplaw)

Family Business Institute

Foundation for Research on Law and Business (Fide, its Spanish acronym)

French-Spanish Chamber of Commerce

General Council of Economists

German Chamber of Commerce in Spain (AHK)

German-Spanish Association of Jurists

Grace - Empresas Responsáveis and Associação Portuguesa para a Diversidade e Inclusão

Hispanic Society of America

Ibero-American Lawyers Club

Insol Europe

Institut für Kunst und Recht IFKUR e.V.

MAIN ASSOCIATIONS AND ORGANISATIONS

Institute of Directors (ICA, its Spanish acronym)

Inter-Pacific Bar Association (IPBA)

Interactive Advertising Bureau Spain - IAB Spain

Interlaw

Interlex

International Association of Insurance Law

International Bar Association (IBA)

International Trademark ASS

IPR Verlag GMBH

LCIA Arbitration ADN ADR Worldwide

Marques (Brand Owners Association)

Netmentora Madrid by Réseau Entreprendre

Official Association of Industrial Property Agents (COAPI, its Spanish acronym)

One Hundred Civic Panel

Ordem dos Advogados

Portugal-Spain Chamber of Commerce (CCILE)

Portuguese Chamber of Commerce in Spain

Propellier RGC

Seres Foundation

Sernauto (Spanish Association of Automotive Suppliers)

Spanish Arbitration Club

Spanish Association of Capital, Growth and Investment Institutions/ASCRI

Spanish Association of Corporate Financiers and Corporate Treasurers

Spanish Association of Executives (AED, its Spanish acronym)

MAIN ASSOCIATIONS AND ORGANISATIONS

Spanish Association of Financial Law (AEDF, its Spanish acronym)

Spanish Association of Financial Law AVH

Spanish Business Association of Offices and Offices

Spanish Chamber of Commerce in Korea

Spanish Confederation of Business Organisations (CEOE, its Spanish acronym)

Spanish Energy Club (Enerclub)

Spanish Forum of Employment Lawyers (Forelab)

Spanish Franchisers Association (AEF, its Spanish acronym)

Spanish Network of the United Nations Global Compact

Spanish-Danish Chamber of Commerce

Spanish-Norwegian Chamber of Commerce

Spanish-Portuguese Chamber of Commerce and Industry (CHP)

Swedish-Spanish Chamber of Commerce

Techlaw Group, INC

The Center for American and International Law

The Intellectual Property Lawyers' Organisation (TIPLLO)

The Law Society - Visa UK

Tymetrix (Elm Solutions/Wolters Kluwer/Datacert)

U.S. Chamber of Commerce in Spain

Urban Land Institute

US Chamber

Valencia Association of Businesswomen and Professionals (EVAP)

World Compliance Association

6.3. Data relating to the distribution of professionals

Distribution of collaborators

COLLABORATORS¹ BY GENDER AND PROFESSIONAL CATEGORY (AS AT 31 DECEMBER)

2021	Women		Men		Total	
	Total	% category	Total	% category	Total	% category
Total legal professionals	163	53%	143	47%	306	100%
Equity Partner	10	21%	37	79%	47	100%
Of counsel/Other partners ²	12	33%	24	67%	36	100%
Senior	44	68%	21	32%	65	100%
Associate	23	53%	20	47%	43	100%
Junior Associate	35	63%	21	38%	56	100%
Trainee ³	30	75%	10	25%	40	100%
Graduates/Students ³	1	33%	2	67%	3	100%
Other legal professionals ⁴	8	50%	8	50%	16	100%
Total management professionals	114	80%	28	20%	142	100%
Directors	4	57%	3	43%	7	100%
Heads	2	50%	2	50%	4	100%
Technicians	16	55%	13	45%	29	100%
Secretaries	55	100%	0	0%	55	100%
Other management professionals ⁴	37	79%	10	21%	47	100%
Grand total	277	62%	171	38%	448	100%
2022	Women		Men		Total	
	Total	% category	Total	% category	Total	% category
Total legal professionals	157	51%	148	49%	305	100%
Equity Partner	12	23%	40	77%	52	100%
Of counsel/Other partners ²	11	31%	25	69%	36	100%
Senior	43	61%	27	39%	70	100%
Associate	37	59%	26	41%	63	100%
Junior Associate	48	66%	25	34%	73	100%
Trainee ³	-	-	-	-	-	-
Graduates/Students ³	-	-	-	-	-	-
Other legal professionals ⁴	6	55%	5	45%	11	100%
Total management professionals	112	81%	27	19%	139	100%
Directors	4	57%	3	43%	7	100%
Heads	2	50%	2	50%	4	100%
Technicians	20	65%	11	35%	31	100%
Secretaries	53	100%	0	0%	53	100%
Other management professionals ⁴	33	75%	11	25%	44	100%
Grand total	269	61%	175	39%	444	100%

¹ Collaborators are understood to be those professionals with an employment or business relationship (the latter only professionals of Lisbon, equity partners and members of the advisory board) in the Firm.

² The grouping "other partners" takes into account all partners, with the exception of equity partners.

- ³ The trainees and graduate/student categories will disappear in 2022, following the implementation of the change in the Firm's category system. These professionals are now included in the junior associate category.
- ⁴ The groupings "Other legal professionals" and "Other management professionals" include professionals from each of the professional families (legal and management) not mentioned in their respective sections. These include professionals with different categories and levels of contribution.

COLLABORATORS¹ BY GENDER AND PROFESSIONAL CATEGORY (AVERAGE)						
2021	Women		Men		Total	
	Total	% category	Total	% category	Total	% category
Total legal professionals	160.8	53%	143.5	47%	304.2	100%
Equity Partner	10.0	21%	38.2	79%	48.2	100%
Of counsel/Other partners ²	11.0	30%	25.7	70%	36.8	100%
Senior	44.3	68%	20.7	32%	65.0	100%
Associate	23.8	54%	20.6	46%	44.4	100%
Junior Associate	35.9	66%	18.7	34%	54.5	100%
Trainee ³	27.2	76%	8.8	24%	36.1	100%
Graduates/Students ³	1.3	40%	2.0	60%	3.3	100%
Other legal professionals⁴	7.3	46%	8.7	54%	16.0	100%
Total management professionals	113.7	79%	29.4	21%	143.2	100%
Directors	3.6	55%	3.0	45%	6.6	100%
Heads	2.0	47%	2.2	53%	4.2	100%
Technicians	14.0	52%	12.7	48%	26.7	100%
Secretaries	55.9	100%	0.0	0%	55.9	100%
Other management professionals ⁴	38.2	77%	11.5	23%	49.7	100%
Grand total	274.5	61%	172.9	39%	447.4	100%
2022	Women		Men		Total	
	Total	% category	Total	% category	Total	% category
Total legal professionals	166.2	52%	150.96	48%	317.2	100%
Equity Partner	12.0	23%	40.02	77%	52.0	100%
Of counsel/Other partners ²	11.0	32%	23.78	68%	34.8	100%
Senior	47.2	64%	26.88	36%	74.0	100%
Associate	39.2	59%	26.70	41%	65.9	100%
Junior Associate	49.3	65%	26.26	35%	75.6	100%
Trainee ³	-	-	-	-	-	-
Graduates/Students ³	-	-	-	-	-	-
Other legal professionals ⁴	7.5	51%	7.32	49%	14.8	100%
Total management professionals	114.1	81%	27.3	19%	141.4	100%
Directors	4.0	57%	3.00	43%	7.0	100%
Heads	2.0	50%	2.00	50%	4.0	100%
Technicians	19.5	62%	11.88	38%	31.4	100%
Secretaries	53.8	100%	0	0%	53.8	100%
Other management professionals ⁴	34.8	77%	10.40	23%	45.2	100%
Grand total	280.3	61%	178.3	39%	458.6	100%

¹ Collaborators are understood to be those professionals with an employment or business relationship (the latter only professionals of Lisbon, equity partners and members of the advisory board) in the Firm.

² The grouping "other partners" takes into account all partners, with the exception of equity partners.

³ The trainee and graduate/student categories will disappear in 2022, following the implementation of the change in the Firm's

category system. These professionals are now included in the junior associate category.

- ⁴ The groupings “Other legal professionals” and “Other management professionals” include professionals from each of the professional families (legal and management) not mentioned in their respective sections. These include professionals with different categories and levels of contribution.

AGE RANGE OF COLLABORATORS¹ (AS AT 31 DECEMBER)				
2021	Less than 30	From 30 to 50	More than 50	Total
Legal professionals	81	172	53	306
Management professionals	7	93	42	142
Grand total	88	265	95	448
2022	Less than 30	From 30 to 50	More than 50	Total
Legal professionals	70	177	58	305
Management professionals	8	87	44	139
Grand total	78	264	102	444

- ¹ See the explanatory note to the table “Collaborators by gender and professional category”.

AGE RANGE OF COLLABORATORS¹ (AVERAGE)				
2021	Less than 30	From 30 to 50	More than 50	Total
Legal professionals	74.6	175.26	54.4	304.2
Management professionals	8.7	90.67	43.8	143.2
Grand total	83.3	265.9	98.2	447.4
2022	Less than 30	From 30 to 50	More than 50	Total
Legal professionals	72.5	185.4	59.3	317.2
Management professionals	6.0	88.4	46.9	141.4
Grand total	78.5	273.8	106.2	458.6

- ¹ See the explanatory note to the table “Collaborators by gender and professional category”.

COLLABORATORS¹ BY COUNTRY AND PROFESSIONAL CATEGORY (AS AT 31 DECEMBER)

2021	Spain	Portugal	New York, London, Brussels	Total
Total legal professionals	260	39	7	306
Equity Partner	40	4	3	47
Of counsel/Other partners ²	31	5	0	36
Senior	53	10	2	65
Associate	34	9	0	43
Junior Associate	50	6	0	56
Trainee ³	37	1	2	40
Graduates/Students ³	0	3	0	3
Other legal professional ⁴	15	1	0	16
Total management professionals	128	11	3	142
Directors	7	0	0	7
Heads	4	0	0	4
Technicians	28	1	0	29
Secretaries	49	6	0	55
Other management professionals ⁴	40	4	3	47
Grand total	388	50	10	448
2022	Spain	Portugal	New York, London, Brussels	Total
Total legal professionals	265	32	8	305
Equity Partner	44	5	3	52
Of counsel/Other partners ²	32	4	0	36
Senior	58	10	2	70
Associate	52	9	2	63
Junior Associate	68	4	1	73
Trainee ³	-	-	-	-
Graduates/Students ³	0	0	0	0
Other legal professional ⁴	11	0	0	11
Total management professionals	126	12	2	139
Directors	7	0	0	7
Heads	4	0	0	4
Technicians	30	1	0	31
Secretaries	48	6	0	53
Other management professionals ⁴	37	5	2	44
Grand total	391	44	10	444

¹ Collaborators are understood to be those professionals with an employment or business relationship (the latter only professionals of Lisbon, equity partners and members of the advisory board) in the Firm.

² The grouping "other partners" takes into account all partners, with the exception of equity partners.

³ The trainee and "graduate/student" categories will disappear in 2022, following the implementation of the change in the Firm's category system. These professionals are now included in the junior associate category.

⁴ The groupings "Other legal professionals" and "Other management professionals" include professionals from each of the professional families (legal and management) not mentioned in their respective sections. These include professionals with different categories and levels of contribution.

COLLABORATORS¹ BY COUNTRY AND PROFESSIONAL CATEGORY (AVERAGE)

2021	Spain	Portugal	New York. London. Brussels	Total
Total legal professionals	260.1	36.9	7.3	304.2
Equity Partner	41.2	4.0	3.0	48.2
Of counsel/Other partners ²	31.8	5.0	0.0	36.8
Senior	53.08	9.9	2.0	65.0
Associate	36.4	8.0	0.0	44.4
Junior Associate	48.7	5.4	0.5	54.5
Trainee	33.9	0.3	1.8	36.1
Graduates/Students ³	0.0	3.3	0.0	3.3
Other legal professional ⁴	15.0	1.0	0.0	16.0
Total management professionals	129.1	11.0	3.0	143.2
Directors	6.6	0.0	0.0	6.6
Heads	4.2	0.0	0.0	4.2
Technicians	25.7	1.0	0.0	26.7
Secretaries	49.9	6.0	0.0	55.9
Other management professionals ⁴	42.7	4.0	3.0	49.7
Grand total	389.2	47.9	10.3	447.4
2022	Spain	Portugal	New York. London. Brussels	Total
Total legal professionals	271.8	36.6	8.7	317.2
Equity Partner	44.0	5.0	3.0	52.0
Of counsel/Other partners ²	31.1	3.7	0.0	34.8
Senior	60.4	11.7	2.0	74.0
Associate	53.6	10.3	2.0	65.9
Junior Associate	68.3	5.7	1.7	75.6
Trainee	0	0	0	0
Graduates/Students ³	0	0	0	0
Other legal professional ⁴	14.5	0.3	0.0	14.8
Total management professionals	129.3	9.7	2.5	141.4
Directors	7.0	0.0	0.0	7.0
Heads	4.0	0.0	0.0	4.0
Technicians	30.4	1.0	0.0	31.4
Secretaries	49.3	4.5	0.0	53.8
Other management professionals ⁴	38.5	4.2	2.5	45.2
Grand total	401.1	46.3	11.2	458.6

¹ Collaborators are understood to be those professionals with an employment or business relationship (the latter only professionals of Lisbon, equity partners and members of the advisory board) in the Firm.

² The grouping “other partners” takes into account all partners, with the exception of equity partners.

³ The trainee and graduate/student categories will disappear in 2022, following the implementation of the change in the Firm’s category system. These professionals are now included in the junior associate category.

⁴ The groupings “Other legal professionals” and “Other management professionals” include professionals from each of the professional families (legal and management) not mentioned in their respective sections. These include professionals with different categories and levels of contribution.

Distribution of collaborators by type of contract

By gender

DISTRIBUTION OF COLLABORATORS¹ BY TYPE OF CONTRACT AND GENDER (AS AT 31 DECEMBER)

2021	Women	Men	Grand total
Permanent employment	242	111	353
Temporary employment	2	0	2
Internship	2	0	2
Business (equity partners)	10	37	47
Business (other professionals) ²	21	23	44
Grand total	277	171	448
2022	Women	Men	Grand total
Permanent employment	236	118	354
Temporary employment	2	0	0
Internship	0	0	0
Business (equity partners)	12	40	52
Business (other professionals) ²	19	17	36
Grand total	269	175	444

¹ See the explanatory note to the table “Collaborators by gender and professional category”.

² The group of legal professionals located in Portugal does not have an employment contract with the Firm in application of current bar rules.

DISTRIBUTION OF COLLABORATORS¹ BY TYPE OF CONTRACT AND GENDER (AVERAGE)

2021	Women	Men	Grand total
Permanent employment	240.6	112.0	352.5
Temporary employment	1.1	0.0	1.1
Internship	2.6	1.1	3.7
Business (equity partners)	10.0	38.2	48.2
Business (other professionals) ²	20.2	21.6	41.9
Grand total	274.5	172.9	447.4
2022	Women	Men	Grand total
Permanent employment	246.0	117.1	363.1
Temporary employment	1.7	0.0	1.7
Internship	0.0	0.0	0.0
Business (equity partners)	12.0	40.0	52.0
Business (other professionals) ²	20.7	21.1	41.8
Grand total	280.3	178.2	458.6

- ¹ See the explanatory note to the table “Collaborators by gender and professional category”.
- ² The group of legal professionals located in Portugal does not have an employment contract with the Firm in accordance with current bar rules.

By professional family

DISTRIBUTION OF COLLABORATORS¹ BY TYPE OF CONTRACT AND PROFESSIONAL FAMILY (AS AT 31 DECEMBER)

2021	Legal professionals	Management professionals	Grand total
Permanent employment	213	140	353
Temporary employment	0	2	2
Internship	2	0	2
Business (equity partners)	47	0	47
Business (other professionals) ²	44	0	44
Grand total	306	142	448
2022	Legal professionals	Management professionals	Grand total
Permanent employment	217	137	354
Temporary employment	0	2	2
Internship	0	0	0
Business (equity partners)	52	0	52
Business (other professionals) ²	36	0	36
Grand total	305	139	444

- ¹ See the explanatory note to the table “Collaborators by gender and professional category”.
- ² The group of legal professionals located in Portugal does not have an employment contract with the Firm in accordance with current bar rules.

DISTRIBUTION OF COLLABORATORS¹ BY TYPE OF CONTRACT AND PROFESSIONAL FAMILY (AVERAGE)

2021	Legal professionals	Management professionals	Grand total
Permanent employment	211.4	141.2	352.5
Temporary employment	0.0	1.1	1.1
Internship	2.8	0.9	3.7
Business (equity partners)	48.2	0.0	48.2
Business (other professionals) ²	41.9	0.0	41.9
Grand total	304.2	143.2	447.4
2022	Legal professionals	Management professionals	Grand total
Permanent employment	223.4	139.7	363.1
Temporary employment	0.0	1.7	1.7
Internship	0.0	0.0	0.0
Business (equity partners)	52.0	0.0	52.0
Business (other professionals) ²	41.8	0.0	41.8
Grand total	317.2	141.4	458.6

¹ See the explanatory note to the table “Collaborators by gender and professional category”.

² The group of legal professionals located in Portugal does not have an employment contract with the Firm in accordance with current bar rules.

By age range

DISTRIBUTION OF COLLABORATORS¹ BY TYPE OF CONTRACT AND AGE RANGE (AS AT 31 DECEMBER)

2021	Less than 30	From 30 to 50	More than 50	Grand total
Permanent employment	76	221	56	353
Temporary employment	0	2	0	2
Internship	2	0	0	2
Business (equity partners)	0	21	26	47
Business (other professionals) ²	10	21	13	44
Grand total	88	265	95	448
2022	Less than 30	From 30 to 50	More than 50	Grand total
Permanent employment	72	218	64	354
Temporary employment	1	1	0	2
Internship	0	0	0	0
Business (equity partners)	0	26	26	52
Business (other professionals) ²	5	19	12	36
Grand total	78	264	102	444

¹ See the explanatory note to the table “Collaborators by gender and professional category”.

² The group of legal professionals located in Portugal does not have an employment contract with the Firm in accordance with current bar rules.

DISTRIBUTION OF COLLABORATORS¹ BY TYPE OF CONTRACT AND AGE RANGE (AVERAGE)

2021	Less than 30	From 30 to 50	More than 50	Grand total
Permanent employment	70.7	223.5	58.4	352.5
Temporary employment	0.0	0.7	0.4	1.1
Internship	3.7	0.0	0.0	3.7
Business (equity partners)	0.0	21.8	26.4	48.2
Business (other professionals) ²	8.9	19.9	13.0	41.9
Grand total	83.3	265.9	98.2	447.4
2022	Less than 30	From 30 to 50	More than 50	Grand total
Permanent employment	71.7	224.7	66.7	363.1
Temporary employment	0.2	1.1	0.4	1.7
Internship	0.0	0.0	0.0	0.0
Business (equity partners)	0.0	26.0	26.0	52.0
Business (other professionals) ²	6.7	22.0	13.1	41.8
Grand total	78.5	273.8	106.2	458.6

¹ See the explanatory note to the table “Collaborators by gender and professional category”.

² The group of legal professionals located in Portugal does not have an employment contract with the Firm in accordance with current bar rules.

By country

DISTRIBUTION OF COLLABORATORS¹ BY TYPE OF CONTRACT AND COUNTRY (AS AT 31 DECEMBER)

2021	Spain	Portugal	New York, London, Brussels	Total
Permanent employment	336	11	6	353
Temporary employment	2	0	0	2
Internship	2	0	0	2
Business (equity partners)	40	4	3	47
Business (other professionals) ²	8	35	1	44
Grand total	388	50	10	448
2022	Spain	Portugal	New York, London, Brussels	Total
Permanent employment	338	10	6	354
Temporary employment	1	1	0	2
Internship	0	0	0	0
Business (equity partners)	44	5	3	52
Business (other professionals) ²	8	27	1	36
Grand total	391	43	10	444

¹ See the explanatory note to the table "Collaborators by gender and professional category".

² The group of legal professionals located in Portugal does not have an employment contract with the Firm in accordance with current bar rules.

DISTRIBUTION OF COLLABORATORS¹ BY TYPE OF CONTRACT AND COUNTRY (AVERAGE)

2021	Spain	Portugal	New York, London, Brussels	Total
Permanent employment	335.2	11.0	6.3	352.5
Temporary employment	1.1	0.0	0.0	1.1
Internship	3.7	0.0	0.0	3.7
Business (equity partners)	41.2	4.0	3.0	48.2
Business (other professionals) ²	8.0	32.9	1.0	41.9
Grand total	389.2	47.9	10.3	447.4
2022	Spain	Portugal	New York, London, Brussels	Total
Permanent employment	346.4	9.5	7.2	363.1
Temporary employment	1.5	0.2	0.0	1.7
Internship	0.0	0.0	0.0	0.0
Business (equity partners)	44.0	5.0	3.0	52.0
Business (other professionals) ²	9.1	31.6	1.0	41.8
Grand total	401.1	46.3	11.2	458.6

- ¹ See the explanatory note to the table “Collaborators by gender and professional category”.
- ² The group of legal professionals located in Portugal does not have an employment contract with the Firm in accordance with current bar rules.

Distribution of collaborators with an employment relationship by type of working day

By gender

DISTRIBUTION OF COLLABORATORS^{1, 3} BY TYPE OF WORKING DAY AND GENDER (AS AT 31 DECEMBER)

2021	Full time ²	Part-time	Total
Women	222	24	246
Men	108	3	111
Grand total	330	27	357
2022	Full time ²	Part-time	Total
Women	220	18	238
Men	116	2	118
Grand total	336	20	356

- ¹ Data corresponding to professionals with an employment relationship at the Firm.
- ² The full working hours shown here are based on the contractual working hours, which also include those reduced for work-life balance purposes.
- ³ Legal professionals located in Portugal, in accordance with the applicable rules and regulations, have a business and not an employment relationship.

DISTRIBUTION OF COLLABORATORS^{1, 3} BY TYPE OF WORKING DAY AND GENDER (AVERAGE)

2021	Full time ²	Part-time	Total
Women	219.7	24.6	244.3
Men	110.0	3.0	113.0
Grand total	329.7	27.6	357.3
2022	Full time ²	Part-time	Total
Women	226.69	20.94	247.63
Men	115.11	2.03	117.14
Grand total	341.8	23.0	364.8

¹ Data corresponding to professionals with an employment relationship at the Firm.

² The full working hours shown here are based on the contractual working hours, which also include those reduced for work-life balance purposes.

³ Legal professionals located in Portugal, in accordance with the applicable rules and regulations, have a business and not an employment relationship.

By professional family

DISTRIBUTION OF COLLABORATORS^{1, 3} BY TYPE OF WORKING DAY AND PROFESSIONAL FAMILY (31 DECEMBER)

2021	Full time ²	Part-time	Total
Legal professionals	213	2	215
Management professionals	117	25	142
Grand total	330	27	357
2022	Full time ²	Part-time	Total
Legal professionals	216	1	217
Management professionals	120	19	139
Grand total	336	20	356

¹ Data corresponding to professionals with an employment relationship at the Firm.

² The full working hours shown here are based on the contractual working hours, which also include those reduced for work-life balance purposes.

³ Legal professionals located in Portugal, in accordance with the applicable rules and regulations, have a business and not an employment relationship.

DISTRIBUTION OF COLLABORATORS^{1, 3} BY TYPE OF WORKING DAY AND PROFESSIONAL FAMILY (AVERAGE)

2021	Full time ²	Part-time	Total
Legal professionals	212.1	2.0	214.1
Management professionals	117.6	25.6	143.2
Grand total	329.7	27.6	357.3
2022	Full time ²	Part-time	Total
Legal professionals	221.5	1.83	223.4
Management professionals	120.3	21.15	141.4
Grand total	341.8	23.0	364.8

¹ Data corresponding to professionals with an employment relationship at the Firm.

² The full working hours shown here are based on the contractual working hours, which also include those reduced for work-life balance purposes.

³ Legal professionals located in Portugal, in accordance with the applicable rules and regulations, have a business and not an employment relationship.

By age range

DISTRIBUTION OF COLLABORATORS^{1, 3} BY TYPE OF WORKING DAY AND AGE RANGE (AS AT 31 DECEMBER)

2021	Full time ²	Part-time	Total
Less than 30	77	1	78
From 30 to 50	204	19	223
More than 50	49	7	56
Grand total	330	27	357
2022	Full time ²	Part-time	Total
Less than 30	73	0	73
From 30 to 50	207	12	219
More than 50	56	8	64
Grand total	336	20	356

¹ Data corresponding to professionals with an employment relationship at the Firm.

² The full working hours shown here are based on the contractual working hours, which also include those reduced for work-life balance purposes.

³ Legal professionals located in Portugal, in accordance with the applicable rules and regulations, have a business and not an employment relationship.

DISTRIBUTION OF COLLABORATORS^{1, 3} BY TYPE OF WORKING DAY AND AGE RANGE (AVERAGE)

2021	Full time ²	Part-time	Total
Less than 30	72.5	1.8	74.4
From 30 to 50	206.0	18.2	224.2
More than 50	51.2	7.6	58.8
Grand total	329.7	27.6	357.3
2022	Full time ²	Part-time	Total
Less than 30	71.9	0.0	71.9
From 30 to 50	212.2	13.6	225.8
More than 50	57.7	9.4	67.1
Grand total	341.8	23.0	364.8

¹ Data corresponding to professionals with an employment relationship at the Firm.

² The full working hours shown here are based on the contractual working hours, which also include those reduced for work-life balance purposes.

³ Legal professionals located in Portugal, in accordance with the applicable rules and regulations, have a business and not an employment relationship.

By country

DISTRIBUTION OF COLLABORATORS^{1, 3} BY TYPE OF WORKING DAY AND COUNTRY (AS AT 31 DECEMBER)

2021	Full time ²	Part-time	Total
Spain	315	25	340
Portugal	9	2	11
New York, London, Brussels	6	0	6
Grand total	330	27	357
2022	Full time ²	Part-time	Total
Spain	320	19	339
Portugal	10	1	11
New York, London, Brussels	6	0	6
Grand total	336	20	356

¹ Data corresponding to professionals with an employment relationship at the Firm.

² The full working hours shown here are based on the contractual working hours, which also include those reduced for work-life balance purposes.

³ Legal professionals located in Portugal, in accordance with the applicable rules and regulations, have a business and not an employment relationship.

DISTRIBUTION OF COLLABORATORS^{1, 3} BY TYPE OF WORKING DAY AND COUNTRY (AVERAGE)

2021	Full time ²	Part-time	Total
Spain	314.4	25.6	340.0
Portugal	9.0	2.0	11.0
New York, London, Brussels	6.3	0.0	6.3
Grand total	329.7	27.6	357.3
2022	Full time ²	Part-time	Total
Spain	326.0	22.0	347.9
Portugal	8.6	1.0	9.7
New York, London, Brussels	7.2	0.0	7.2
Grand total	341.8	23.0	364.8

¹ Data corresponding to professionals with an employment relationship at the Firm.

² The full working hours shown here are based on the contractual working hours, which also include those reduced for work-life balance purposes.

³ Legal professionals located in Portugal, in accordance with the applicable rules and regulations, have a business and not an employment relationship.

Dismissals

DISMISSALS BY GENDER AND PROFESSIONAL CATEGORY¹

2021	Women	Men	Total
Legal professionals	3	2	5
Management professionals	5	2	7
Grand total	8	4	12
2022	Women	Men	Total
Legal professionals	1	1	2
Management professionals	4	0	4
Grand total	5	1	6

¹ Data corresponding to professionals with an employment relationship at the Firm.

DISMISSALS BY GENDER AND AGE RANGE¹

2021	Women	Men	Total
Less than 30	1	1	2
From 30 to 50	6	2	8
More than 50	1	1	2
Grand total	8	4	12
2022	Women	Men	Total
Less than 30	0	1	1
From 30 to 50	3	0	3
More than 50	2	0	2
Grand total	5	1	6

¹ Data corresponding to professionals with an employment relationship at the Firm.

New recruits by gender and professional category**NEW RECRUITS BY GENDER AND PROFESSIONAL CATEGORY**

2021	Women	Men	Total
Legal professionals	35	25	60
Management: secretaries	3	0	3
Other management professionals ¹	11	3	14
Internships in the Master's Degree for Admission to the Practice of Law	8	4	12
Grand total	57	32	89
2022	Women	Men	Total
Legal professionals	19	23	42
Management: secretaries	4	0	4
Other management professionals ¹	15	4	19
Internships in the Master's Degree for Admission to the Practice of Law	13	3	16
Grand total	51	30	81

¹ "Other management professionals" includes all professionals in the area of structure, with the exception of secretarial profiles.

INTERNAL LEGAL PROFESSIONAL PROMOTIONS BY GENDER AND PROFESSIONAL CATEGORY¹

2021	Women	Men	Total
Equity partner	0	0	0
Associate senior	15	12	27
Associate	22	18	40
Junior Associate	34	15	49
Trainee ²	13	5	18
Grand total	84	50	134
2022	Women	Men	Total
Equity partner	2	2	4
Associate senior	15	18	33
Associate	39	26	65
Junior Associate	42	18	60
Trainee ²	0	0	0
Grand total	98	64	162

¹ Data corresponding to legal practitioners who are in the legal profession.

² The trainee category disappears in 2022 following the implementation of the change in the Firm's category system. These professionals are now included in the junior associate category.

Turnover rate

During 2022, the turnover rate, taking into account voluntary departures, was 12% for women and 7% for men. Turnover by age was 10% for those under 30, 13% for those between 30 and 50 and 6% for those over 50.

6.4. Taxation

EARNINGS BEFORE TAX (FIGURES IN EUROS)

	2021	2022
Spain	1,676,953.52	2,086,279.24
Portugal	74,736.33	306,603.88
Belgium	44,692.79	37,162.54
United Kingdom	67,875.8	44,683.75
United States	-94,582.16	-162,907.03
Total	1,769,676.28	2,311,822.38

TAXES PAID PER COUNTRY (FIGURES IN EUROS)

2021	VAT	Personal income tax	Corporate income tax	Other taxes
GÓMEZ-ACEBO & POMBO ABOGADOS, S. L. P.				
Spain	1,625,154	9,591,580	253,257	350,307
Belgium	0	10,919	11,558	0
United Kingdom	72,388	205,395	0	0
Portugal	216,132	752,109	70,206	45,000
Total	1,913,674	10,560,003	335,021	395,307
GÓMEZ-ACEBO & POMBO, L. L. P.				
United States	0	411,055	29,146	0
Total	0	411,055	29,146	0
2022	VAT	Personal income tax	Corporate income tax	Other taxes
GÓMEZ-ACEBO & POMBO ABOGADOS, S. L. P.				
Spain	2,320,430	10,597,037	775,812	456,955
Belgium	0	13,683	0	0
United Kingdom	1,237	248,315	0	0
Portugal	306,570	825,4761	33,693	45,000
Total	2,628,237	11,684,512	756,505	501,955
GÓMEZ-ACEBO & POMBO, L. L. P.				
United States	0	497,443	0	0
Total	0	497,443	0	0

Figures for personal income tax correspond to payments made to employees and self-employed persons. Figures for corporate income tax correspond to the payment of the final corporate income tax settlement for the previous year and the payments on account for the current year. In accordance with the tax legislation in force and the tax authorities' interpretative guidelines on this matter, the partners of the private limited professional services company (S.L.P.) invoice their professional services to that company, so that the corporate income tax liability —those services are a deductible expense for corporate income tax purposes— is transferred to the partners' personal income tax, the marginal rates of which are higher than the general rate of corporate income tax (25%).

Grants

In 2022, the Firm received 22,121.99 euros in public grants.

Donations and sponsorships

In 2022, Gómez-Acebo & Pombo has financially supported (with 361,135.20 euros) different organisations and social projects that are in line with its principles and values. Of this amount, 77.18% corresponds to contributions to the Fernando Pombo Foundation. In addition, during this financial year, contributions to sponsorships amounting to 99,437.23 euros have been deducted from the earnings; noteworthy is the involvement of the Firm with entities working in the defence of human rights and diversity, promotion of family business, innovation and research.

6.5. Traceability with Act 11/2018 and GRI standards Table

FIELDS	CONTENTS	GRI STANDARDS	REPORT PAGE
Business model	Brief description of the group's business model, including: <ol style="list-style-type: none"> 1. their business environment, 2. its organisation and structure, 3. the markets in which it operates, 4. its objectives and strategies, 5. the main factors and trends likely to affect its future development. 	2-1, 2-6, 2-22, 2-9, 2-12, 2-29, 3-2, 2-2, 3-1, 2-3	5-12
Policies	A description of the group's policies on environmental issues, social issues, respect for human rights, anti-corruption and anti-bribery, as well as personnel policies. -including measures taken, where appropriate, to promote the principle of equal treatment and equal opportunities for women and men, non-discrimination and inclusion of persons with disabilities and universal accessibility.	2-6, 2-23, 2-26, 2-15, 2-19, 205-1, 403-1, 404-2, 405-1, 414-1	13-16, 18, 21, 29 - 31, 53
KPI policy results	The results of these policies, including relevant non-financial key performance indicators that allow for the following: <ol style="list-style-type: none"> 1. monitoring and evaluation of progress; 2. comparability across companies and sectors in accordance with the national, European or international reference frameworks used for each subject. 	2-25, 3-3, 2-7, 2-6, 201-4, 203-1, 205-2, 301-1, 301-2, 302-1, 303-1, 305-1, 305-2, 305, 3, 306-1, 401-1, 404-2, 405-1, 405-2, 406-1, 414-1	28, 45, 54-58, 68- 90
ST, MT and LT Risks	The main risks related to social issues, respect for human rights, the fight against corruption and bribery, as well as those related to personnel linked to the company's activities (including, where relevant and proportionate, its business relations), products or services that may have a negative impact on these areas. How the group manages such risks, Procedures used to identify and assess such risks in accordance with national, European or international frameworks of reference for each subject matter.	2-25, 3-3	16-18

FIELDS	CONTENTS	GRI STANDARDS	REPORT PAGE
Environmental issues	Global environment		
	1. Detailed information on the current and foreseeable effects of the company's activities on the environment and, where appropriate, health and safety, environmental assessment or certification procedures. 2. Resources dedicated to environmental risk prevention. 3. The application of the precautionary principle and the amount of provisions and guarantees for environmental risks.	2-23, 2-27	53-59
	Pollution		
	Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment.	3-3, 302-4, 305-5	54-55
	Circular economy and waste prevention and management		
	Waste: Measures for waste prevention, recycling, reuse and other forms of waste recovery and disposal.	306-1, 306-3	58-59
	Sustainable use of resources		
	Water consumption and supply according to local constraints.	303-5	56-57
	Consumption of raw materials and measures taken to improve the efficiency of their use.	301-1	56-57
	Direct and indirect energy consumption; measures taken to improve energy efficiency and the use of renewable energies.	302-1, 302-4	56-57
	Climate change		
	The significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces.	305-1, 305-2, 305-3, 305-4	54-55
	Measures taken to adapt to the consequences of climate change;	201-2	53-59
	Voluntary medium- and long-term reduction targets for reducing greenhouse gas emissions and the means employed to this end.	305-5	54-55
	Biodiversity protection		
Measures taken to preserve or restore biodiversity.	-	59	

FIELDS	CONTENTS	GRI STANDARDS	REPORT PAGE
Social and staff-related issues	Employment		
	Total number and distribution of employees by gender, age, country and professional category.	401-1, 405-1	68-74
	Total number and distribution of types of employment contracts.	2-7	76-80
	Average annual number of permanent, temporary and part-time contracts by gender, age and professional category.	2-7	80-86
	Number of dismissals by gender, age and professional category. Number of new employee hires.	401-1	87
	Average salaries and their evolution disaggregated by gender, age and professional classification or equal value (same level of posts).	405-2	39-40
	Wage gap, the pay for equal or median jobs in society.	405-2	39
	The average remuneration of directors and executives, including variable remuneration, allowances, indemnities, payments to long-term savings schemes and any other payments disaggregated by gender.	2-19	40
	Employees with disabilities.	405-1	31
	Number of hours of absence.	403-2	34-35
	Implementation of work disengagement policies	2-25	33
	Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by both parents.	2-25	33
	Health and safety		
	Health and safety conditions at work.	403-2, 403-3, 403-5	41
	Accidents at work, in particular their frequency and severity.	403-9	41
	Occupational diseases; disaggregated by gender.	403-10	41
	Social relations		
	Percentage of employees covered by collective bargaining agreements by country.	2-30	42
	Training		
	The policies implemented in the field of training and professional development.	2-25, 404-2	35-36
	The total number of training hours per professional category.	404-1	36
	Equality		
	Universal accessibility for people with disabilities	2-25	31-31
Measures taken to promote equal treatment and opportunities for women and men.	3-3, 2-25	29-30	
Equality plans (Chapter III of the Effective Equality of Women and Men Act 3/2007 of 22 March), measures adopted to promote employment, protocols against sexual and gender-based harassment, integration and universal accessibility for people with disabilities.	3-3, 2-25	29	
The policy against all forms of discrimination and, where appropriate, diversity management.	3-3, 2-25	29-31	
Human rights	Implementation of human rights due diligence procedures	2-23, 3-3, 2-25	18-19
	Reporting of human rights violations.	406-1	18-19
	The elimination of discrimination in employment and occupation.	3-3, 2-25, 406-1	18-19

FIELDS	CONTENTS	GRI STANDARDS	REPORT PAGE
Corruption and bribery	Measures taken to prevent corruption and bribery.	3-3, 2-25, 2-23, 2-26, 205-2	14-16
	Measures to combat money laundering.	3-3, 2-25, 2-23, 2-26, 205-2	14-16
	Contributions to foundations and non-profit organisations.	-	91
Society	Company commitments to sustainable development		
	The impact of the company's activity on employment and local development.	203-1	45-51
	The impact of the company's activities on local populations and the territory.	203-2	45-51
	Partnership or sponsorship actions.	2-28	91
	Outsourcing and suppliers		
	Inclusion of social, gender equality and environmental issues in the procurement policy. Consideration in relations with suppliers and subcontractors of their social and environmental responsibility.	2-6, 414-1, 308-1	20
	Monitoring systems and audits; their results.	2-6	20
	Consumers		
	Complaint systems, complaints received and their resolution.	417-2	19
	Tax information		
	Country-by-country profits.	201-1	90
	Taxes on profits paid.	201-1	90
	Public subsidies received.	201-4	91

6.6. Assurance report



**INFORME DE VERIFICACIÓN INDEPENDIENTE DEL ESTADO DE
INFORMACIÓN NO FINANCIERA CONSOLIDADO DE GÓMEZ-ACEBO & POMBO
ABOGADOS, S.L.P. Y SOCIEDADES DEPENDIENTES DEL EJERCICIO 2022**

A los socios de Gómez-Acebo & Pombo Abogados, S.L.P.

De acuerdo al artículo 49 del Código de Comercio hemos realizado la verificación, con el alcance de seguridad limitada, del Estado de Información No Financiera Consolidado (en adelante EINF) correspondiente al ejercicio anual finalizado el 31 de diciembre de 2022, de Gómez-Acebo & Pombo Abogados, S.L.P. y sociedades dependientes (en adelante GA_P o el Grupo) que forma parte del Informe de Gestión Consolidado de 2022 del Grupo.

El contenido del Informe de Gestión Consolidado incluye información adicional a la requerida por la normativa mercantil vigente en materia de información no financiera que no ha sido objeto de nuestro trabajo de verificación. En este sentido, nuestro trabajo se ha limitado exclusivamente a la verificación de la información identificada en la “Tabla de referencia de contenidos del Estado de Información No Financiera y contenidos GRI” incluida en el Informe de Gestión Consolidado adjunto.

Responsabilidad de los Administradores

La formulación del EINF incluido en el Informe de Gestión Consolidado del Grupo, así como el contenido del mismo, es responsabilidad de los Administradores de GA_P. El EINF se ha preparado de acuerdo con los contenidos recogidos en la normativa mercantil vigente en España y siguiendo los criterios de los *Sustainability Reporting Standards de Global Reporting Initiative* (estándares GRI) seleccionados, así como aquellos otros criterios descritos de acuerdo a lo mencionado para cada materia en la “Tabla de referencia de contenidos del Estado de Información No Financiera y contenidos GRI” incluida en el Informe de Gestión Consolidado.

Esta responsabilidad incluye asimismo el diseño, la implantación y el mantenimiento del control interno que se considere necesario para permitir que el EINF esté libre de incorrección material, debida a fraude o error.

Los Administradores del Grupo son también responsables de definir, implantar, adaptar y mantener los sistemas de gestión de los que se obtiene la información necesaria para la preparación del EINF.

Nuestra independencia y gestión de la calidad

Hemos cumplido con los requerimientos de independencia y demás requerimientos de ética del Código Internacional de Ética para Profesionales de la Contabilidad (incluyendo las normas internacionales sobre independencia) emitido por el Consejo de Normas Internacionales de Ética para Profesionales de la Contabilidad (IESBA, por sus siglas en inglés) que está basado en los principios fundamentales de integridad, objetividad, competencia y diligencia profesionales, confidencialidad y comportamiento profesional.

Nuestra firma aplica las normas internacionales de calidad vigentes y mantiene, en consecuencia, un sistema de calidad que incluye políticas y procedimientos relativos al cumplimiento de requerimientos de ética, normas profesionales y disposiciones legales y reglamentarias aplicables.

El equipo de trabajo ha estado formado por profesionales expertos en revisiones de Información no Financiera y, específicamente, en información de desempeño económico, social y medioambiental.



Nuestra responsabilidad

Nuestra responsabilidad es expresar nuestras conclusiones en un informe de verificación independiente de seguridad limitada basándonos en el trabajo realizado. Hemos llevado a cabo nuestro trabajo de acuerdo con los requisitos establecidos en la Norma Internacional de Encargos de Aseguramiento 3000 Revisada en vigor, “Encargos de Aseguramiento distintos de la Auditoría o de la Revisión de Información Financiera Histórica” (NIEA 3000 Revisada) emitida por el Consejo de Normas Internacionales de Auditoría y Aseguramiento (IAASB) de la Federación Internacional de Contadores (IFAC).

En un trabajo de seguridad limitada los procedimientos llevados a cabo varían en su naturaleza y momento de realización, y tienen una menor extensión, que los realizados en un trabajo de seguridad razonable y, por lo tanto, la seguridad que se obtiene es sustancialmente menor.

Nuestro trabajo ha consistido en la formulación de preguntas a la Dirección, así como a las diversas unidades del Grupo que han participado en la elaboración del EINF, en la revisión de los procesos para recopilar y validar la información presentada en el EINF y en la aplicación de ciertos procedimientos analíticos y pruebas de revisión por muestreo que se describen a continuación:

- Reuniones con el personal del Grupo para conocer el modelo de negocio, las políticas y los enfoques de gestión aplicados, los principales riesgos relacionados con esas cuestiones y obtener la información necesaria para la revisión externa.
- Análisis del alcance, relevancia e integridad de los contenidos incluidos en el EINF del ejercicio 2022 en función del análisis de materialidad realizado por la Sociedad, considerando contenidos requeridos en la normativa mercantil en vigor.
- Análisis de los procesos para recopilar y validar los datos presentados en el EINF del ejercicio 2022.
- Revisión de la información relativa a los riesgos, las políticas y los enfoques de gestión aplicados en relación a los aspectos materiales presentados en el EINF del ejercicio 2022.
- Comprobación, mediante pruebas, en base a la selección de una muestra, de la información relativa a los contenidos incluidos en el EINF del ejercicio 2022 y su adecuada compilación a partir de los datos suministrados por las fuentes de información.
- Contraste de la información financiera reflejada en el EINF con la incluida en las cuentas anuales consolidadas del Grupo.
- Obtención de una carta de manifestaciones de los Administradores y la Dirección.



Conclusión

Basándonos en los procedimientos realizados en nuestra verificación y en las evidencias que hemos obtenido no se ha puesto de manifiesto aspecto alguno que nos haga creer que el EINF de GÓMEZ-ACEBO & POMBO ABOGADOS, S.L.P. y sociedades dependientes correspondiente al ejercicio anual finalizado el 31 de diciembre de 2022 no ha sido preparado, en todos sus aspectos significativos, de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los estándares GRI seleccionados y de acuerdo a lo mencionado para cada materia en la “Tabla de referencia de contenidos del Estado de Información No Financiera y contenidos GRI” incluida en el Informe de Gestión Consolidado.

Uso y distribución

Este informe ha sido preparado en respuesta al requerimiento establecido en la normativa mercantil vigente en España, por lo que podría no ser adecuado para otros propósitos y jurisdicciones.

PKF ATTEST Servicios Empresariales, S.L.

Sergio Díaz

12 de mayo de 2023

G A _ P

Gómez-Acebo & Pombo