



EBN

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ESG REPORT 2026

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Introduction

About EBN

EBN is one of Israel's most prominent and fastest-growing full-service law firms, employing over 160 lawyers across multiple practice areas and disciplines.

Our first-class pedigree, international training, and hands-on experience regularly earn our firm pivotal roles in the most complex, innovative, and high-profile transactions and legal proceedings in Israel and abroad. EBN is consistently ranked as a top-tier firm by Chambers Global, Legal 500, IFLR1000, Mergermarket, and the Israeli ranking guides.

Our continued recognition reinforces our standing as a leading firm in Israel and a trusted "go-to" advisor for a diverse client base, including multinational corporations, public and private companies, prominent business leaders, leading real estate enterprises, and high-tech companies at all stages of growth.

We also serve financial institutions, private equity and venture capital firms, infrastructure and energy entities, telecommunications providers, television networks, and numerous others. Our vast knowledge, professionalism, and commitment to providing exceptional service

to our clients, have earned us the title of 'Israel Banking and Finance Law Firm of the Year', 2021, awarded by IFLR Europe, in addition to many other accolades.

Our Values



- Integrity
- Excellence
- Creativity
- Globality
- Social & Enviromental responsibility
- Professionalism

Input From Our Management



Dear Stakeholders,

I am pleased to present our firm’s ESG Report for 2024–2025.

The past two years have tested Israeli society, its institutions, and the business community in profound ways. During this period, our firm remained committed not only to maintaining professional excellence but also to acting with responsibility, integrity, and care toward our employees, our clients, and the broader community.

In times of uncertainty, we believe the role of a leading law firm extends beyond legal counsel. It includes supporting democratic values, strengthening civil society, creating an inclusive and respectful workplace, and contributing meaningfully to the communities around us.

In response to the challenges facing Israeli society, we expanded our pro bono activities to address evolving needs. Since 2023, this work has taken on even greater significance, as we have extended our efforts to support individuals and communities facing the social and civic consequences of the ongoing conflict and uncertainty. Among other initiatives, we provided pro bono legal assistance to organizations promoting democratic values,

IDF reservists and their families, vulnerable populations, LGBTQ support centers, and educational initiatives serving children in Israel’s social and geographic periphery.

As a leading law firm, we recognize our responsibility to contribute to the community in meaningful ways. This includes a commitment to fundamental democratic values - reflected in both the matters we choose to take on and the culture we foster within the firm. We continue to support our employees’ ability to engage in public life, while also taking part in significant public and legal proceedings on issues of broad public importance.

We also continue to initiate volunteer days for employees across a wide range of organizations and communities. These activities allow us to support important causes while strengthening our sense of connection, purpose, and shared values as a firm.

At the same time, we have remained committed to improving our environmental practices. Over the past two years, we led meaningful internal efforts across the firm, particularly in waste reduction and management. I invite you to read more about these initiatives throughout this report.

ESG principles also continue to shape the way we work with and advise our clients. We are committed to transparency, professional integrity, responsible counsel, and long-term partnership in every matter we handle. Alongside our legal work, we strive to help clients navigate the evolving environmental, social, and governance challenges that are becoming increasingly central to today’s business landscape.

I am confident that this report reflects our values and provides meaningful insight into how we continue to grow responsibly and create long-term impact.

I would like to thank our employees, clients, partners, and suppliers for their continued trust and collaboration.

Best regards,
Reut Gan, CEO



Key Data



Staff Composition



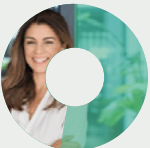
157
Number of Lawyers



240
Number of Employees



Gender Representation



47%
Women in Management Level



27%
Women in Senior Management



37%
Female Partners



56.25%
Female Senior Associates



Pro Bono Work



3219 hours
Pro Bono Hours in 2025



Practice Areas



32
Number of Practice Areas



Professional Development



53 Hours (per person)
Average Hours Spent on Skill Enhancement in 2025

About the Report

This report is EBN's second Environmental, Social, and Governance (ESG) report. Building on our first ESG report published in 2024 in respect of the year 2023, it provides an updated overview of our commitment to sustainability and responsible business conduct, the ESG topics that are most relevant both to our firm and to our stakeholders, and the achievements and progress made since our last report.

The report is intended for individuals and entities interested in understanding EBN's ESG journey, including our team members (current and prospective), clients, trusted business partners, and suppliers. It presents a snapshot of our activities, initiatives, and progress during the reporting period, and highlights our ongoing efforts to embed sustainability across our operations and decision-making. We invite readers to explore this report to learn more about our developments and achievements since the publication of our inaugural report.

For ongoing updates, we invite readers to visit our website and follow our social media channels, where we share developments and milestones throughout the year.

In line with our commitment to transparency and accountability, this report was prepared with reference to the standards established by the Global Reporting Initiative (GRI). It was prepared under the guidance of Daphna Shalev Korenblit, who leads the Environmental and ESG Practice and completed the GRI Certified Training on Reporting with the GRI Standards in 2024. The report has been reviewed and approved by EBN's Executive Committee, underscoring our firm-wide governance and shared responsibility for ESG matters.

We thank all of our stakeholders for their continued engagement and collaboration as we work together to advance a more sustainable future.

Our Material Topics

Waste Management

Managing paper waste and championing general recycling initiatives throughout our operations.



Employment, Training & Education

Nurturing talent through promotion, ensuring employee welfare and health, and facilitating ongoing training and educational programmes.



Diversity, Inclusion & Equality

Upholding principles of diversity, fostering an inclusive environment and promoting equality across all aspects of our organization.



Social Engagement & Community Support

Engaging in social initiatives, advocating for freedom of expression, championing the representation of marginalized groups and responding to prevailing social issues and events within Israel.



Customer Privacy & Data Security

Safeguarding customer privacy through robust cybersecurity measures and stringent information security protocols.



Sustainability Consulting

Providing expert guidance and consulting services to clients on sustainability issues, encouraging responsible business practices and facilitating their transition to sustainable business operations.



Alignment with UN Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs), established in 2015, provide a vital global framework for addressing humanity's most pressing challenges. At EBN, we recognize their profound economic and social implications for the Israeli economy and are committed to advancing these goals in our operations.

Our chosen SDGs closely align with our core activities and areas where we can make a significant impact. We are unwavering in our dedication to upholding social and environmental principles, fostering robust corporate governance, and raising awareness of these priorities among our employees, customers, and other stakeholders.





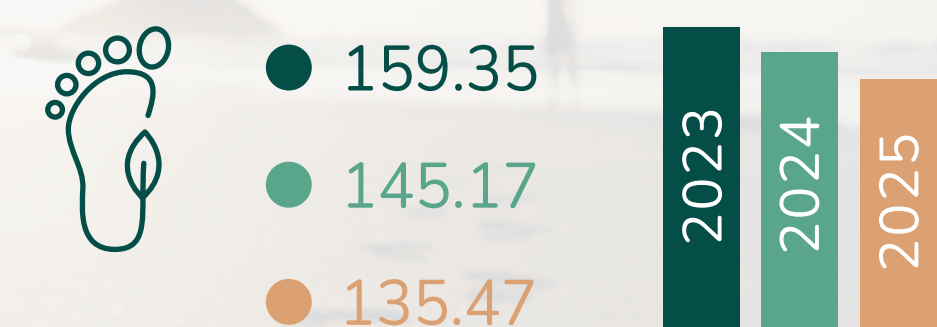
Sustainability

Sustainability Data

Total Energy Consumption (kwh)

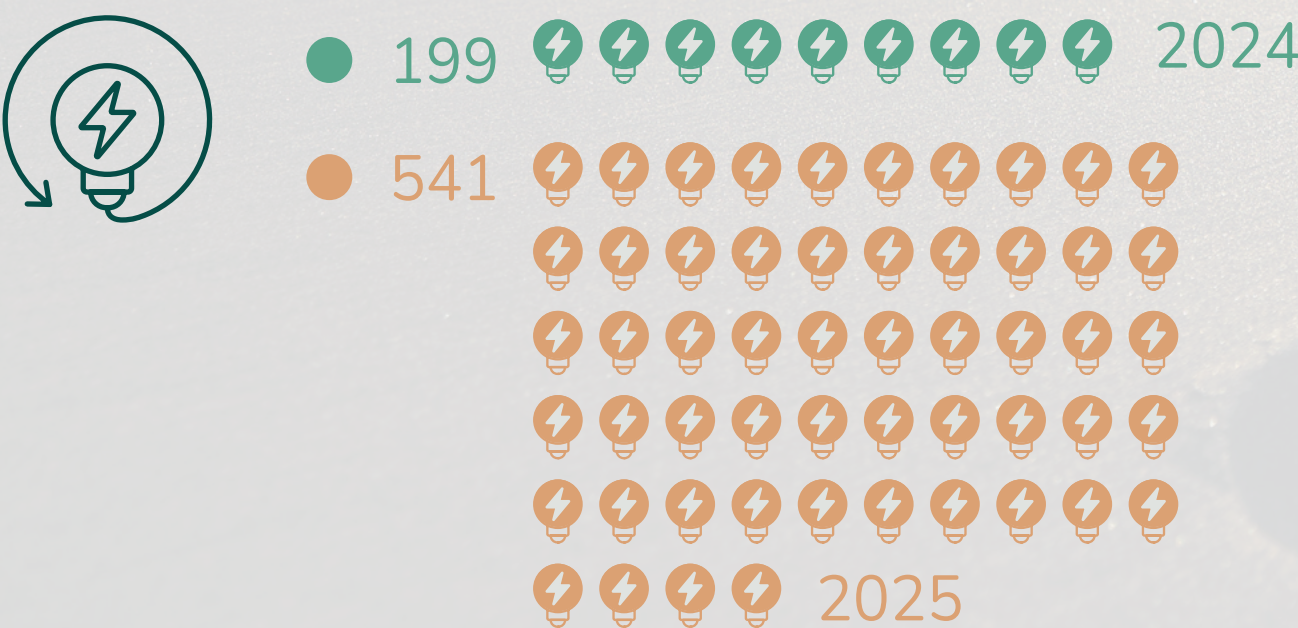


Carbon Footprint (CO2 equivalent tons) for the company's total activity:

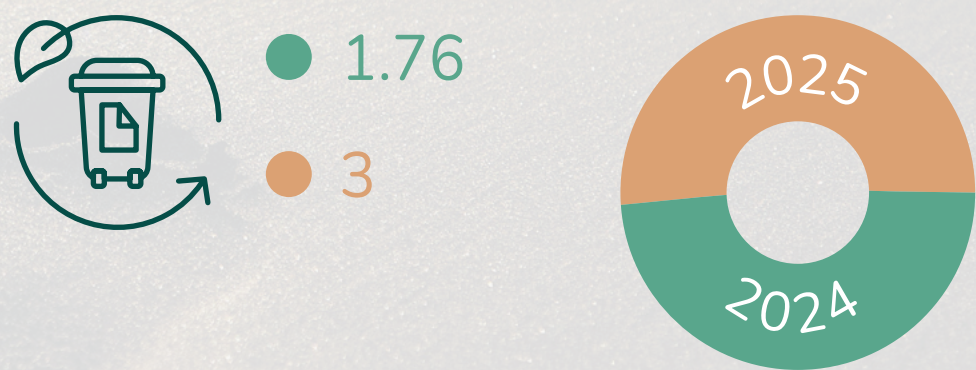


* Calculated using the greenhouse gas emissions calculator provided by the Israeli Ministry of Environmental Protection.

E-waste Kg Transferred for Reuse or Recycling



Wastepaper Recycled (tons)



* Note: Wastepaper recycling data is available from Amnir starting from October 2022. Prior to this, we utilized the building's general shredding services, which were discontinued due to non-recycling of the flakes.

Sustainability Policy

At EBN we are dedicated to leading the charge in promoting sustainability and reducing our environmental footprint, all while upholding principles of social responsibility and ethical conduct.

To achieve these goals, we have enacted the following initiatives:



Environment Protection

We prioritize energy efficiency, embrace digital solutions to minimize paper usage, reduce disposable tableware usage, and actively work to minimize waste while expanding our recycling programmes.



Social Responsibility

EBN fosters diversity, inclusion, and equality within our organisation. We prioritize the health and safety of our employees, engage in community outreach efforts, and provide pro bono legal services.



Ethical Conduct

We uphold the highest ethical standards, ensuring legal integrity and full compliance with all applicable laws and regulations.

To ensure the successful implementation of our sustainability initiatives, specialized teams have been designated for ethics, social engagement, and sustainability. You can read about the different teams' activities in this report.

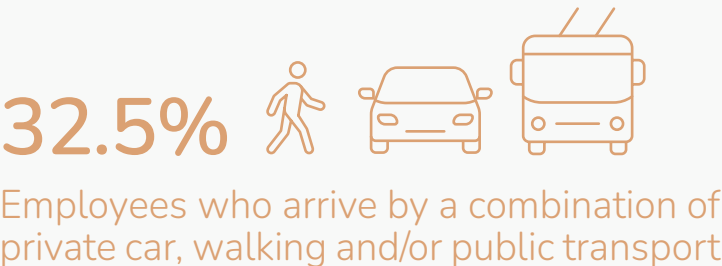
At EBN, sustainability is not merely a goal - it is a commitment ingrained in every aspect of our operations.

Sustainability Goals

Reduction of Private Car Usage for Commuting

We are conducting an additional employee transportation survey in 2026. The conditions prevailing in recent years in Israel did not allow for a reliable assessment of commuting patterns, as routine office operations were repeatedly disrupted and normal commuting habits could not be consistently examined.

Following the results of the 2026 survey, we will reassess our objectives regarding shared travel while retaining our target of reducing exclusive private car commuting to 20%.



Based on this data we aim to enhance the use of shared travel in 2026 and reduce the percentage of exclusive use of private car to 20%.

Client Advice on ESG

- EBN serves some of Israel's most influential organizations, whose collective activities wield major environmental and social impacts. Therefore, advising these clients on Environmental, Social, and Governance (ESG) issues and ensuring compliance with environmental and social regulations is paramount for EBN. This is where EBN can have the greatest impact on driving social and environmental change.
- We are committed to enhancing businesses by helping clients in transition to a more sustainable future. It is therefore our responsibility to ensure businesses recognize the benefits and added value derived from sustainability transformation, guiding them toward new strategies and business models.
- As part of our ESG practice, we collaborate with our clients to develop sustainability strategies and address ESG issues in a way that benefits both their organization and the broader environment and society.
- To ensure the credibility of our advice, we not only espouse sustainability principles but also integrate them into our own business practice. Sustainability is a core priority within our business, demonstrating our commitment to leading by example.

Procurement Policy

Our firm maintains a rigorous procurement policy, guided by ethical principles and a commitment to social and environmental responsibility:



Threshold Conditions

Suppliers must meet specific threshold conditions including valid business licenses and permits, providing fair employment conditions in compliance with protective laws, upholding employee rights, and ensuring equal employment opportunities, while actively avoiding any form of discrimination.

Social and Environmental Considerations

Our procurement policy places strong emphasis on advancing social and environmental issues. This includes supporting small and medium businesses, prioritizing products manufactured in Israel and engaging with social enterprises.

Payment Policy Compliance

Our transparent payment policy is communicated to suppliers, with regular controls in place to ensure adherence to payment conditions. We offer advance payment options to small suppliers dependent on timely payments upon request.

Labour Law Compliance

We conduct routine inspections to verify compliance with labor laws among our service contractors. This includes random cross-sectional meetings/interviews with employees, detection, and resolution of any violations of employee rights and termination of engagement with contractors failing to meet proper standards.

Prevention of Bribery

Proactive measures are implemented to prevent and detect bribery in agreements with third parties. This includes collecting supplier recommendations, assessing economic structures of employment, and implementing additional checks or signature approvals for transactions above a predetermined threshold.

Through these policies and practices, we uphold the highest ethical standards in our procurement processes, prioritizing fairness, transparency, and integrity in all our business dealings.

Procurement Policy

At our firm, we prioritize sustainable and nutritious dining options for our employees. Our cafeteria offerings include a diverse array of fresh and locally sourced items, ensuring both quality and environmental consciousness:

- We procure fresh bread, fruits, vegetables, cheese, and other items daily, aligning our purchases with our immediate needs to minimize food waste and maintain freshness. This approach has also helped us avoid material food waste over the past two years, despite significant uncertainty and fluctuations in employee attendance at the office.
- Through careful inventory management and ordering practices, we actively work to reduce food waste in our cafeteria operations, promoting efficient resource utilization and environmental sustainability.
- We make deliberate efforts to source produce locally, supporting regional businesses while minimizing our carbon footprint associated with transportation.



Green Initiatives



- Operating from leased offices, we have proactively and consistently engaged with building management to strengthen the environmental sustainability infrastructure of the building, with a focus on waste management and recycling, alternative transportation, and energy efficiency. Where our proposals were not adopted, we took independent action: implementing solutions directly within our office and reaching out to fellow tenants to build collective momentum. This approach reflects our conviction that meaningful environmental progress is achievable even where systemic change moves slowly, and our commitment to leading by example.



- We continue to actively pursue opportunities to improve energy efficiency within our workplace. We have engaged building management on the optimization of electricity consumption and elevator operations, and these matters remain under active follow-up. Internally, we reinforced procedures for switching off lights and air-conditioning systems at the end of the working day, embedding these habits across the office team and cleaning staff. We have also engaged fellow tenants to jointly advocate for energy efficiency measures at the building level, recognizing that collective action is key to driving meaningful change.



- To encourage employees to choose sustainable commuting options, we approached building management with a request to install dedicated facilities for securing bicycles and scooters outside the building. Taking a proactive approach, we also created a designated bicycle-securing area within the parking spaces allocated to our office in the building's car park – making it practical and easy for employees to arrive by bicycle. We have engaged other tenants in the building on this matter, working collaboratively to build momentum for improved sustainable transport infrastructure at the building level.

Green Initiatives



- Our commitment to reducing paper consumption has yielded impressive, measurable results: in 2025, we recorded a 39% reduction in printing paper orders compared with the previous year. This achievement reflects the continued success of our double-sided printing default setting and personalized employee printing codes, which both reduce unnecessary printing and cultivate a culture of resource awareness. Building on this momentum, we advanced a transition to fully digital, paperless onboarding and recruitment processes, including the elimination of printed onboarding files, even in the context of our intensive trainee recruitment programmes.



- To further empower our legal team to work sustainably, we provided additional computer screens, reducing reliance on printed documents and enabling more efficient digital workflows. We also transitioned all employee newspaper subscriptions from print to digital formats. Across the office, recycling bins have been placed in prominent, accessible locations in the kitchens and cafeteria, making waste separation a natural and effortless part of daily office life.



- Our commitment to eliminating single-use plastic in the workplace remains firm and has become embedded in our office culture. Having discontinued disposable utensils and introduced reusable bottles and cups for all employees, we have successfully fostered more conscious and sustainable daily consumption habits, cultivating an ethos of environmental responsibility that extends into every aspect of how we work.



- In a creative initiative to promote circular habits and foster community, we established a shared office library where employees can donate and borrow books freely. This initiative reduces the need for new purchases, gives existing items a longer life, and brings our team together around shared values of sustainability and mindful consumption, a small but meaningful reflection of the culture we are building.

Green Initiatives



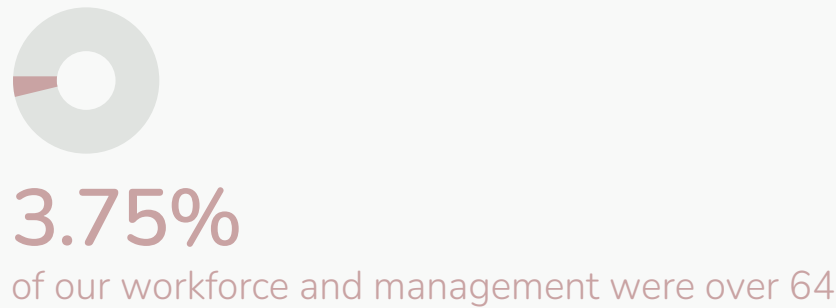
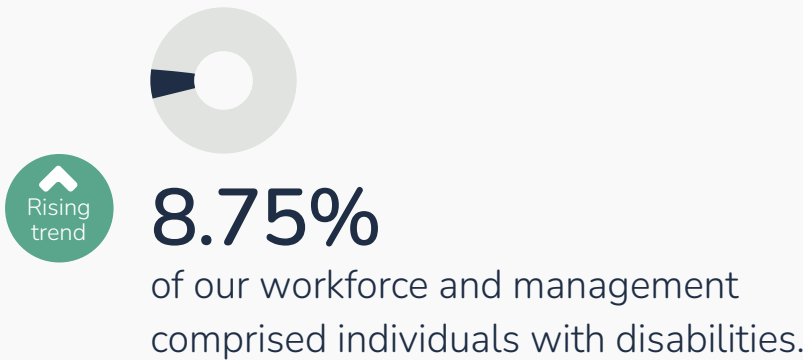
- A landmark development in 2025 was the rollout of a comprehensive, firm-wide waste separation and centralized collection programme – one of our most impactful environmental initiatives to date. We deployed dedicated bins in the office kitchens for paper, plastic, deposit bottles, and general waste, and expanded our recycling streams to include batteries and coffee capsules. We also replaced personal desk bins with centralized waste stations, driving a meaningful cultural and operational shift across the office. The initiative launched in October 2025 and is already delivering measurable results, with a significant and sustained increase in recycling rates and employee engagement. The transition is estimated to save approximately 65,000 medium-sized plastic bags per year. In addition, following productive engagement with the building's new management, we secured a designated space in the compactor area for packaging waste separation, a further step in expanding our recycling infrastructure that continues on an ongoing basis.



People

DEI Diversity, Equity & Inclusion

In 2025



We are committed to fostering a workplace culture that celebrates diversity and promotes inclusion. Over the years, we've taken significant steps to ensure that every member of our team feels valued, respected, and empowered to succeed. We've actively promoted diversity and inclusion through internal discussions and events, we have established an office diversity policy, adopted gender-neutral language in our communications and diversified our office lectures to ensure a range of voices and perspectives are heard and valued.

Looking ahead, our future goals include recruiting outstanding students from minority populations to enrich our team with diverse talents, increasing the proportion of women at managerial levels, and prioritizing the retention of employees from minority groups to create opportunities for all to thrive. We will continue identifying and meeting the unique needs of diverse populations, fostering a truly inclusive workplace.

DEI Diversity, Equity & Inclusion

- At EBN, we are committed to making a positive impact not only within our business operations but also within the communities we serve. For many years, we have collaborated with "Nitzan", the Israeli Association for Children and Adults with Learning Disabilities, furthering our commitment to social responsibility and inclusivity.
- One of the key initiatives through which we collaborate with Nitzan is the "Nitzan Onim" project, designed to support adults with learning disabilities, functional difficulties, and adaptive problems. Through specialized training programmes, it equips individuals with essential social, practical, and employment skills, enabling them to lead fulfilling and independent lives.
- As part of our commitment to diversity and inclusion, we actively participate in the "Nitzan Onim" project by hiring employees who are part of this programme. These valued individuals bring unique perspectives, talents, and capabilities to our workforce, contributing significantly to our operation and administration.
- In 2022, we were honored to receive recognition and appreciation from Nitzan for our dedicated efforts and collaboration, serving as a testament to the impact of our partnership and the meaningful work being done to support individuals with learning disabilities in our community.



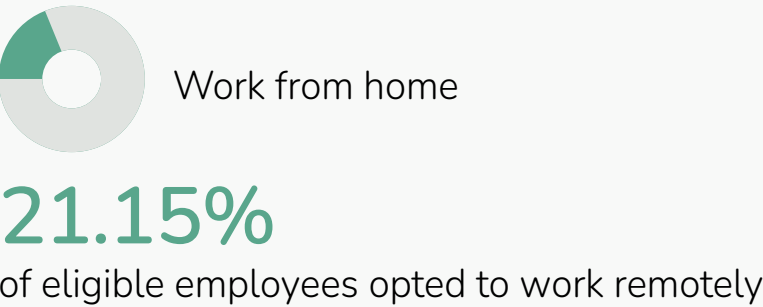
Our DEI Goals and Plan

Our firm is committed to promoting accessibility across all aspects of our operations. Rooted in our commitment to inclusivity, we have implemented the following measures:

- We transparently publish accessibility arrangements for our office and services, ensuring that any changes to these arrangements are promptly updated to reflect current accessibility standards.
- An accessibility coordinator has been appointed and trained to oversee accessibility initiatives.
- We require our suppliers to adhere to accessibility regulations, ensuring that their products and services meet the necessary accessibility standards.
- Accessibility information is disseminated progressively in multiple languages, with detailed descriptions catering to various disabilities, ensuring inclusivity across diverse demographics.
- We meticulously verify that new technological services and internal organizational software is accessible to both employees and customers with disabilities, ensuring equal access and usage for all.
- Through these initiatives, we endeavor to cultivate an environment that is accessible and inclusive, prioritizing the needs of individuals with disabilities and fostering a culture of diversity and equality within our firm.



Employees' Health and Wellbeing



Improving Remote Work Environment:

- Internet and IT Support: We upgraded internet infrastructure and provided IT equipment to facilitate effective remote work.
- Home Office Assistance: We offered financial assistance for setting up home offices to enhance productivity.
- Expanded Remote Work Options: We increased the number of positions eligible for remote work.
- Scheduled Interactions: We allocated time for virtual interpersonal contact and informal discussions to maintain connectivity.

These measures enhance our employees' ability to work remotely, fostering productivity and connectivity across our organisation.



Employees' Health and Wellbeing

Promoting Work-Life Balance:

Our firm is committed to nurturing a healthy balance between work, family, and leisure for our employees. Anchored in our company policy, the following initiatives have been implemented

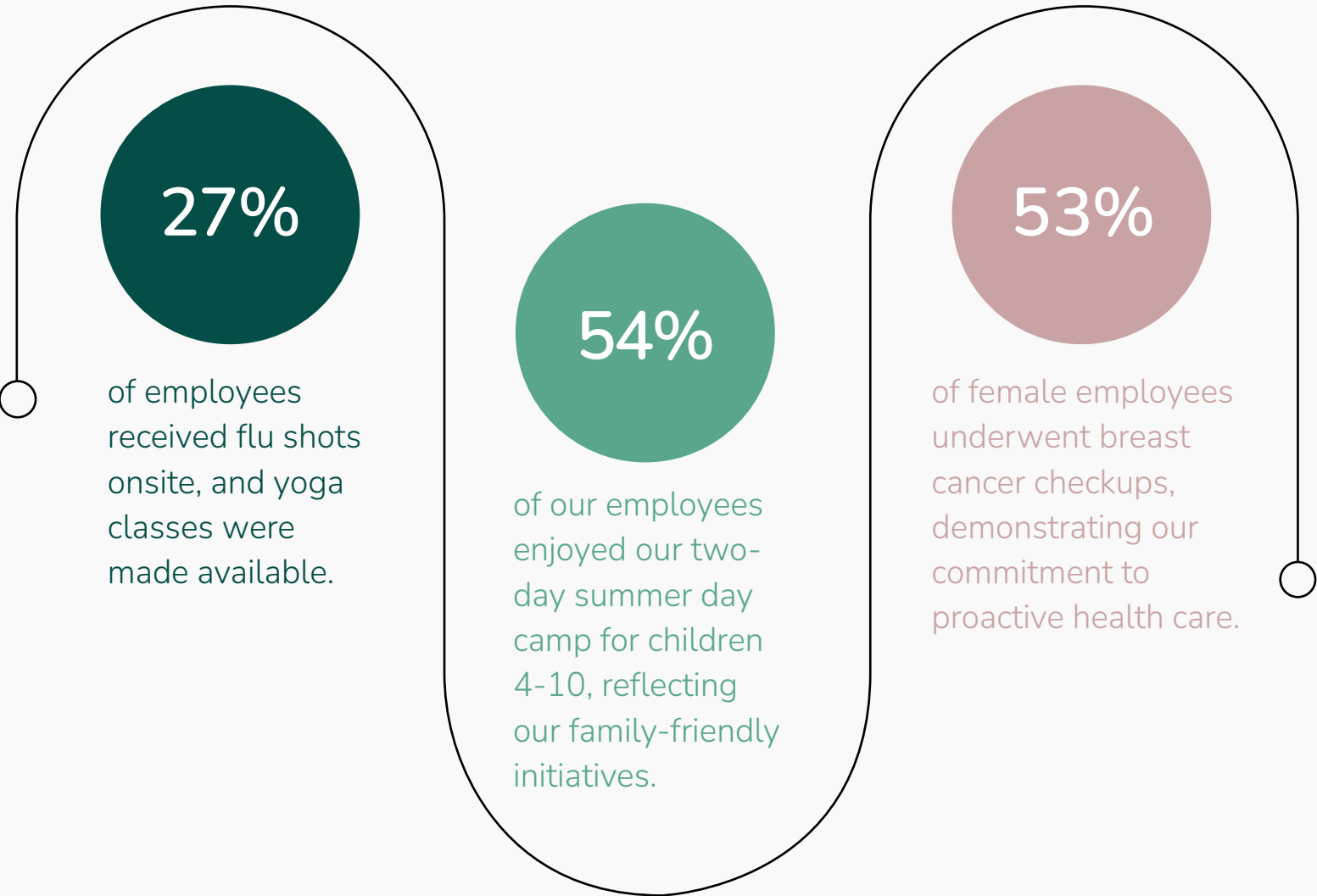
- Early End-of-Week Workday: We encourage and facilitate ending work early on a designated day each week, allowing employees to enjoy more leisure time and prioritize personal commitments.
- Flexible Work Arrangements: Employees are offered the option to work flexibly, accommodating their individual schedules and preferences.
- Staggered Return from Parental Leave: A structured process enables parents to gradually reintegrate into work after parental leave, easing the transition and supporting their work-life integration.
- Vacation Flexibility: Employees have the flexibility to take paid or unpaid leave during school vacations, kindergarten closures, or university exam periods, ensuring they can prioritize family commitments without compromising their livelihood.
- Monitoring Work Hours: We conduct regular assessments to monitor the percentage of employees working over 50 hours per week, promoting awareness of workload balance and addressing potential burnout risks.
- Encouragement of Vacation Utilization: To prioritize employee well-being, we actively encourage the usage of vacation days, ensuring employees have ample opportunities to rest and rejuvenate. In addition, we offer two office vacations during Pesach and Sukkot, aligned with the education system's holiday, with half of the expenses subsidized by the firm.



Employees' Health and Wellbeing

These initiatives underscore our commitment to supporting the holistic well-being of our employees, fostering a workplace culture that values work-life balance and encourages personal growth and fulfillment.

Health-related activities



Cultivating Talents

- In 2025, we hired 35 new employees (excluding interns).
- 27% of our employees received guidance on building career paths in the past year.
- 7% were awarded scholarships (academic or professional), providing opportunities for promotion and salary increase.
- 14.2% participated in language courses, while 39.7% underwent digital training.
- On average, each employee dedicated 53 hours to training in 2025.
- 79.1% of positions within the organization were filled by candidates from lower salary levels, fostering upward mobility and diversity within our workforce.
- In 2025, all employees engaged in constructive feedback sessions, fostering open communication and professional development.



Our Interns - Admissions and Training

Internship Structure at EBN

Our firm employs a thorough and structured approach to recruitment, ensuring that we attract top talent and provide them with a fulfilling internship experience.

- Recruitment Team: Led by Adv. Yoav Dankner, a Senior Partner in the Commercial Department, and Adv. Anat Shaked, Director of the Interns Department, our dedicated recruitment team comprises lawyers from various departments within the firm. Leveraging their expertise and insights, the team collaborates to identify and select exceptional candidates for our internship program.
- Recruitment Timeline and Outreach: The recruitment process begins at the start of the academic year, aligning with the academic calendars of leading educational institutions. We maintain close communication with the placement offices at prestigious universities, including Tel Aviv University, Hebrew University, Haifa University, Bar Ilan University, Reichman University, the College of Management, and Sapir College.
- Throughout the academic year, our team actively participates in events hosted by these institutions, such as employer fairs, professional panels, and round tables, to facilitate engagement with prospective candidates and introduce them to the opportunities available at our firm. Additionally, we organize office tours to provide students with first-hand insights into our firm's culture and working environment.
- This comprehensive recruitment procedure enables us to identify talented individuals who demonstrate the potential to thrive in our firm and contribute to our dynamic team environment.



Our Interns - Admissions and Training



Internship Structure at EBN

At EBN, we have meticulously crafted an internship program designed to provide a comprehensive and enriching experience for budding legal professionals. Its structure is centered around hands-on learning, mentorship, and social integration, ensuring that interns are equipped with the skills and knowledge necessary to excel in the legal profession.

The Cluster Method

- Interns are integrated into five specialized clusters, each comprising lawyers from various departments within the firm. These clusters include the litigation and commercial departments, as well as representatives from additional practice areas. Each intern is assigned to a specific cluster when they first start their internship, so they can work closely with a designated group of lawyers. This approach allows interns to gain exposure to diverse legal fields while still receiving personalized guidance and mentorship. Throughout the internship, the intern focuses on the fields that interest them, while in the latter part of the year they can choose a department to join and specialize in.
- The Real Estate Cluster: Interns with a keen interest in real estate law can join our dedicated real estate cluster. From day one of their internship, they are immersed in the complexities of real estate law, gaining valuable insights and practical experience in this specialized field.

Our Interns - Admissions and Training

Intern Responsibilities

Interns play an integral role in the day-to-day operations of our firm, contributing to ongoing cases and projects under the guidance of seasoned lawyers. Upon joining our team, interns undergo comprehensive training to familiarise themselves with legal processes. Throughout their training, interns are involved in various legal tasks, including research, document drafting, client meetings, and court proceedings. This hands-on approach ensures that interns gain practical experience and develop essential legal skills.

Mentorship and Support

Interns at our firm receive dedicated support and mentorship throughout their training period to ensure their professional and personal growth. The director of the intern department personally assists interns in managing tasks, cases, and integrating into the firm's practices. She also oversees the interns' assimilation process, ensuring interns are seamlessly integrated into the firm's culture and operations. In addition, each intern is paired with an experienced lawyer who serves as an informal mentor, providing guidance and support. This framework aims to create a nurturing environment where interns feel supported, valued, and empowered to succeed.

Social Integration

We acknowledge the significance of fostering a cohesive and supportive intern community. To facilitate social integration, interns participate in a variety of activities and events, both within and outside the office. These include intern evenings, social gatherings, volunteer days, and departmental events, providing opportunities for interns to build connections and friendships with their peers.



Our Interns - Admissions and Training

In essence, our internship program provides a structured and immersive learning experience for interns, offering them the chance to gain practical skills, benefit from mentorship, and build professional networks. Through our specialized clusters, hands-on approach, and emphasis on social integration, we strive to ensure that interns emerge from our program well-equipped to pursue successful careers in the legal field. Moreover, we encourage talented interns who demonstrate a strong alignment with our firm's culture and values to consider joining us as full-time lawyers upon completion of their internships.

- We are Members of the Israeli Bar Association's National Internship Committee, which addresses general issues alongside specific issues such as additional work permits and supervision of interns.
- Our partners serve as guest lecturers in various classes; for example, Giora Erdinast delivered lectures in the corporate law course of Prof. Sharon Hannes at Tel Aviv University, Miriam Kleinberger-Attar lectured at the labour rights clinic at Tel Aviv University and Hadas Bekel lectured in Prof. Alon Klement's Class Actions course at Tel Aviv University.
- We maintain a working relationship with the clinics for the rights of Holocaust survivors and/or elderly persons at Tel Aviv University, as well as the clinics at the Hebrew University of Jerusalem, and engage in pro bono cases with students.
- We also provide sponsorship to Tel Aviv University's Legal journal "Society Law and Culture".





Society

Pro-Bono Policy

Our law firm remains committed to advancing social justice and upholding human rights through a range of legal aid initiatives.

in 2024-2025, we directed our efforts towards supporting marginalized communities and vulnerable populations, addressing critical areas of concern, including:

- communities and individuals experiencing the continued impacts of the ongoing conflict in the region: Our office participated in a consortium of law firms established to support and assist cases related to the war. Within this framework, we aided ten cases in the fields of labour law, real estate, and litigation. Additionally, our firm's partners are engaged in offering legal advice to individuals, including refugees, and organisations involved in the conflict, in rescue operations, and the families of those kidnapped and murdered.
- Elderly and Holocaust Survivors: Providing legal assistance and advocacy to safeguard the rights and dignity of elderly individuals and Holocaust survivors.
- Freedom of Expression and Freedom of Demonstration: We offer legal guidance and representation to uphold these fundamental rights in our society. For many years, our firm has represented clients in numerous defamation and freedom of expression claims within the framework of our pro bono work. For example, our firm represented Ilana Dayan, one of Israel's leading journalists, and her show "Ovda" (Fact) in the precedent-setting case where the Israeli Supreme Court established the "Responsible Journalism Rule". The rule provides a significant good faith defense against defamation lawsuits, allowing journalists in Israel to carry out investigative and responsible journalism without fear, thereby enabling them to perform their role as the watchdog of democracy. This Rule was upheld in another pro-bono case in which we represented Channel 13, Channel 13 News and its reporters in a defamation suit filed by Mrs. Miri Regev, then Minister of Culture and Sports. The motion addressed key issues regarding the tension between freedom of speech and the right to a good name, particularly when the subject of the publication is a public figure or an elected official. In March 2024, the Supreme Court ruled in favour of our clients, establishing significant precedents on, inter alia, freedom of speech regarding public figures and elected officials and the confidentiality of sources.

Pro-Bono Policy

- **Assistance During the “Swords of Iron” War:** Our firm took part in the network of law firms established to handle matters arising from the war. Within this framework, we continued to assist applicants in a wide range of practice areas, including labor law, real estate, taxation, and litigation. In addition, the firm established and supports the “Halal BaZikaron” association in memory of Major Tal Grushka, which works to commemorate the stories of fallen soldiers, as well as the “HIN” association, which assists combat soldiers and former security personnel in trauma recovery processes. Senior partners at the firm also advise rehabilitating communities in the Gaza border region on various matters.
- **Reservists Project:** The firm participates, alongside other leading law firms and under the leadership of the “Letet O.D.” association, in a project providing initial legal advice to reserve soldiers. In the context of this initiative, we advised applicants on contractual and commercial matters, as well as on labor law, real estate, taxation, and related issues.

Pro-Bono Policy

- **Promoting Freedom of Expression in Israel:** Our firm represents clients in proceedings aimed at promoting freedom of expression in Israel, in order to combat silencing and enable public criticism, particularly concerning public officials and influential media figures in Israel. Among other matters, the firm represented Eyal Naveh (one of the founders of the Brothers in Arms association) in defamation lawsuits filed against him by Yinon Magal and Member of Knesset Simcha Rothman. The firm also represents Yair Golan in a lawsuit filed against him by Prime Minister Benjamin Netanyahu, alleging defamatory statements published on social media.
- **Dismissal of Reservists from Military Service:** Our firm represents reserve aircrew members and officers who were dismissed from service after signing a public call for the release of the hostages, even at the cost of ending the war. In the petition submitted to the High Court of Justice, we argued that the dismissal was unlawful and constituted a severe violation of freedom of expression and the reservists' right to express positions on public matters. The legal proceeding led to a policy change, and the State Attorney's Office announced that reservists who signed the call would be permitted to return to service.
- **False Arrest Claim of Protest Activists:** Our firm filed a civil lawsuit against the commander of the Herzliya police station and his deputy for wrongs caused to three protest activists who were arrested after distributing flyers calling for the release of the hostages at the synagogue attended by Member of Knesset Yuli Edelstein.
- **High Court Petition Regarding the Insolvency Law:** Our firm represents the "New Page – Debt Free" Association and the "Latet – Israeli Humanitarian Aid" organization in a High Court petition concerning difficulties in implementing the new Insolvency Law, which severely harms individuals facing financial hardship. The legal petition led to the initiation of legislative processes aimed at advancing the objectives of the law and assisting debtors undergoing insolvency proceedings in reintegrating into economic life.
- **Regulating the Status of Children of Asylum Seekers:** Our firm represents children of asylum seekers, the "second generation" of refugees, who do not hold legal status in Israel, in proceedings to regulate their status. In this context, the firm represents two minors born to an underprivileged asylum seeker, as well as minors who were transferred to out-of-home care frameworks.

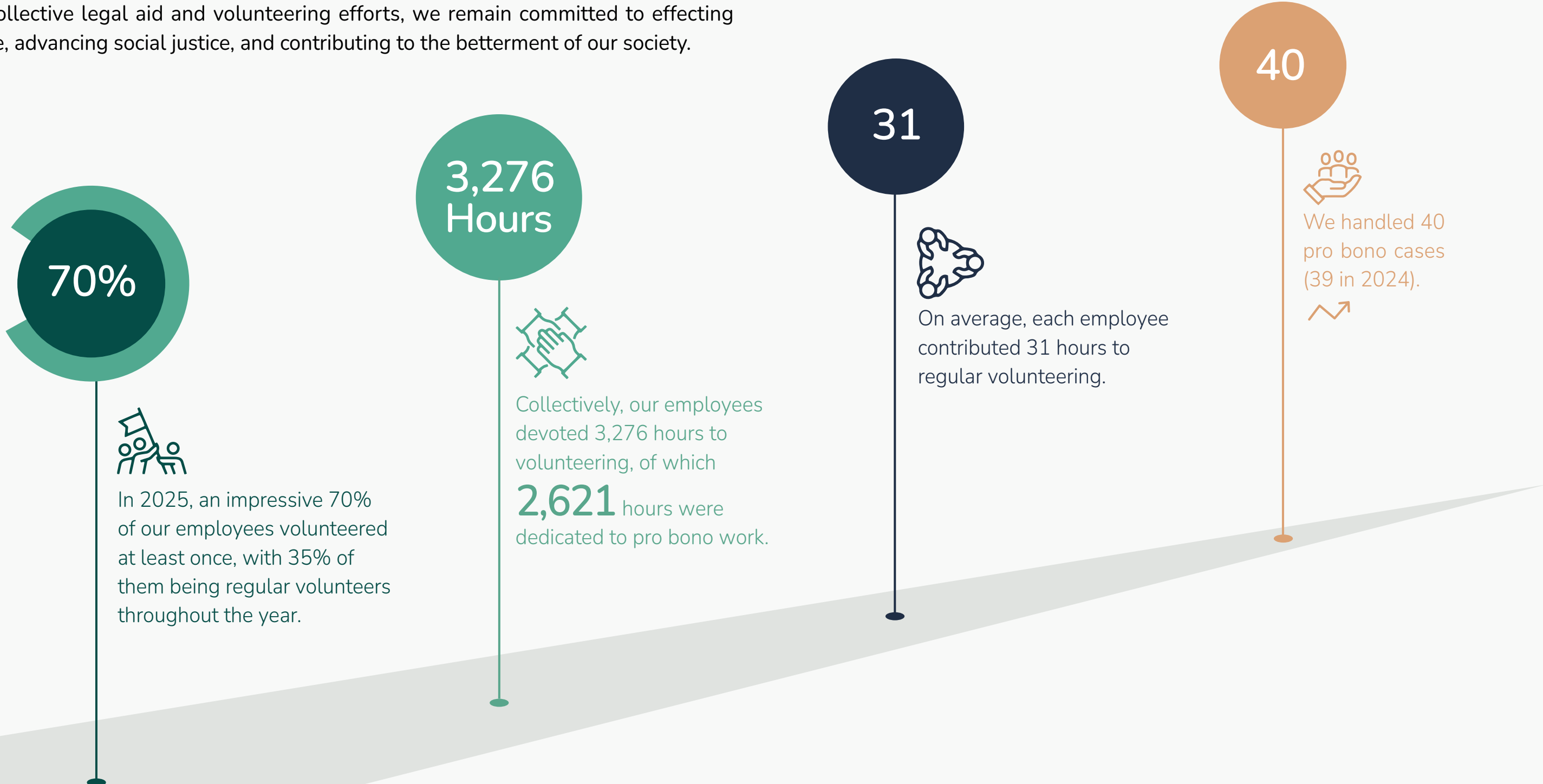
Pro-Bono Policy

- Forstart Association: Our firm supports the Forstart association, which works to develop and advance children and teenagers from Israel's social and geographic periphery in the fields of technology and academia, promoting equal opportunities, strengthening self-confidence, and encouraging excellence.
- "Letet O.D." Association: Our firm supports the Letet O.D. association, an innovative initiative that promotes pro bono activity in Israel's private sector and connects NGOs and individuals in need with private law firms.
- Ongoing Pro Bono Representation: Our firm provides ongoing legal counsel and support to a variety of NGOs working to promote human rights, equality, and the protection of vulnerable populations. Examples include:
 - The Aguda – The Association for LGBTQ Equality in Israel: For several years, our firm has provided the Association with ongoing support across a wide range of matters, including corporate governance and commercial agreements, lease agreements and property management, pre-litigation proceedings, labor law matters, and additional ongoing legal issues.
 - The Center for Assistance to Victims of Sexual Assault: For several years, our firm has supported the Center for Assistance to Victims of Sexual Assault, including labor law matters and ongoing guidance regarding the management of the Association.



Community Outreach

Through our collective legal aid and volunteering efforts, we remain committed to effecting positive change, advancing social justice, and contributing to the betterment of our society.



Community Outreach

- In partnership with the Helpi Association, we have consistently demonstrated our commitment to social responsibility, earning us the Corporate Volunteerism - Change Maker badge for the second consecutive year.
- EBN was also the first Israeli law firm to be ranked by the MA'ALA corporate responsibility ranking in view of our activity and social contributions. In 2025, the firm was awarded the prestigious Platinum plus ranking.
- This year our firm was ranked in the limited ranking of DUN'S 100 leading law firms in pro bono and contribution to the community.



Donations

At EBN, we understand the significance of giving back to our community and championing initiatives that foster positive change. Our dedication to social responsibility is evident in our committed donation budget, which enables us to regularly contribute to various organizations and causes across Israeli society.

In addition to our pro bono work, these donations play a crucial role in promoting education, reducing social inequalities, and empowering young people to participate fully in Israeli society.

Our donations are strategically allocated to address urgent societal needs and support organizations that resonate with our values. We have fortified long-term partnerships with several key entities, providing them with ongoing support and assistance.

These collaborations empower us to make a meaningful and enduring impact in areas such as education, social cohesion, and community advancement.

Some of the organizations we proudly support include The Hostages and Missing Families Forum, Yamin Ored, Tzimaon Association, the Association for Education in Tel Aviv and Jaffa, Kav Mashve Association, the Sexual Assault Crisis Center, and the Faculties of Law at Tel Aviv and Jerusalem Universities.

In 2024-2025, a significant portion of our donation budget continued to be allocated to initiatives aimed at safeguarding democratic values and supporting the foundations of an independent and effective legal system. We believe that strong democratic institutions and the rule of law are essential to the protection of fundamental rights and the resilience of society. In parallel, we continued to prioritize assistance for communities and individuals affected by the ongoing conflict in the region, including evacuees, reservists, and others experiencing its prolonged consequences. These efforts reflect our ongoing commitment to supporting those facing sustained social and humanitarian challenges.

Through our donations and philanthropic efforts, we strive to make a positive impact in the lives of others and fulfill our responsibility as a socially conscious law firm. Together, we can build a stronger and more resilient society for generations to come.



Governance

EBN's Governance Structure

At EBN, our governance structure is meticulously designed to foster collaboration, expertise, and accountability, in line with the Israeli Partnerships Ordinance of 1975. Leading our firm is a managing partner who provides strategic direction and oversees day-to-day operations, supported by an executive committee comprising distinguished partners from various departments.

Each professional practice area is headed by partners renowned for their excellence in their respective fields, ensuring the highest standards of service and expertise. Complementing our legal expertise, our professional headquarters houses essential functions including Finance, Information Systems, Operations, Marketing, and Human Resources departments.

Together, these departments support the firm's operations and ensure seamless service delivery. Through this robust governance framework, EBN upholds its commitment to integrity, innovation, and excellence while serving our clients and the community.

Ethical Code

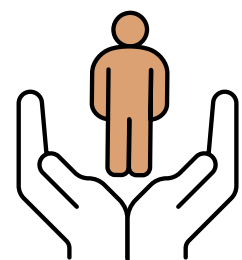
At EBN, the implementation of ethical practices throughout the organization, remains a priority. We do this through various initiatives:

- Comprehensive onboarding: Every new employee receives our Code of Ethics, along with a detailed explanation, upon joining. This ensures a clear understanding of our ethical standards from the start of their employment.
- Annual ethics lecture: We conduct an annual ethics lecture for all employees, aimed at deepening their understanding of ethical considerations relevant to our work.
- Employee survey: Our annual survey assesses employee perceptions regarding ethical practices, raising awareness and providing a platform for feedback on reporting mechanisms, ensuring continuous improvement in our ethical standards.
- Ethical aspects are considered when evaluating, providing feedback and promoting employees and managers.
- These initiatives, including our anonymous digital hotline for reporting ethical concerns, underscore our dedication to maintaining a transparent and ethical workplace culture.
- We are proud to report that in 2025, and historically, there were no criminal, administrative or civil proceedings against EBN or our employees regarding ethical or privacy issues.

Ethical Protection and Use of Data

- Every day, our clients entrust us with sensitive, confidential information, underscoring the importance of maintaining stringent data protection standards. In accordance with Israeli data protection regulations, robust measures are in place to safeguard this data. Non-compliance not only carries legal implications but also jeopardizes our reputation. Ethical handling and use of data stands as one of our primary concerns, reflecting our unwavering commitment to preserving confidentiality and trust.
- EBN fully complies with all applicable data protection regulations and prioritizes the protection of personal data belonging to its clients, employees, and third parties. This commitment is upheld through the implementation of rigorous data protection laws.
- To this end, EBN has adopted a public-facing privacy policy, registered relevant databases with the Israeli Database Registrar and appointed dedicated database administrators, as well as other personnel to ensure compliance with data protection requirements. EBN has also implemented an internal Data-protection policy to adhere to compliance with applicable data protection laws.
- We maintain a high level of awareness among our employees and conduct regular training programs on privacy and data security standards. These efforts are essential to safeguarding the personal data of our employees and clients, protecting them from security threats and potential breaches of confidentiality and loyalty obligations inherent in our legal advisory services.
- In delivering our services, EBN collaborates with third-party service providers in a secure manner, governed by data-protection and security agreements aligned with applicable laws. These agreements are crafted to ensure the proper processing and handling of data in accordance with regulatory requirements and industry best practices for security.
- We actively integrate generative artificial intelligence technologies into our professional practice and our back-office operations, recognizing their transformative potential while maintaining a careful approach to inherent risks. Our use of AI tools is subject to structured internal governance, including risk assessments, controlled deployment environments, and clear policies regarding permissible and responsible use cases. We continuously evaluate AI systems for reliability, explainability, and compliance. We promote ongoing training and awareness among our professionals to ensure responsible and informed use of AI, aligned with our commitment to our clients to privacy, confidentiality, security, and ethical practice.

Labor and Human Rights



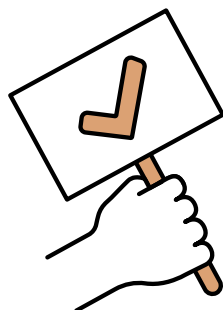
Given the professional qualifications and expertise of our workforce, the risk of human rights or labor violations within our firm is inherently low. Nevertheless, we remain committed to upholding the rights of our employees and suppliers.



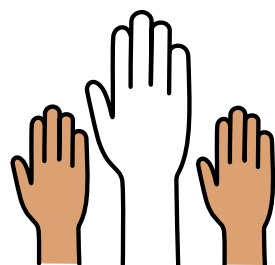
We strictly follow all relevant employment laws and regulations, ensuring our employees are treated with equality, fairness, and dignity.



Each of our employees has employment agreements or notices outlining the terms of employment, in full compliance with the law, offering competitive terms and conditions.



It is noteworthy that no proceedings have been taken against our firm for violations of employee protective laws.



Throughout the hiring process, we prioritize and provide new employees with transparent information of their rights, job requirements, direct supervisor details, salary components, and social benefits to every new employee.

Labor and Human Rights

Comprehensive Employee Survey

We conducted a thorough employee survey to assess perceptions, connectedness, and satisfaction within the organization, achieving a remarkable 90% participation rate. Analysis of survey data by age, gender, and seniority enabled us to make tailored adjustments to internal processes. Round table discussions were initiated to enhance communication and address social and professional issues.

To promote a safe workplace environment, we appointed a trained officer responsible for preventing sexual harassment. Our approach includes the following: the establishment of an internal policy for the prevention of sexual harassment, annual training sessions for all employees with a specific focus on managerial responsibilities, implementation of an incident reporting hotline and anonymous complaint box on our office portal, the inclusion of sexual harassment prevention into orientation, and training sessions for new hires. This goes along with written guidelines, annual management discussions dedicated to the subject, and publication of complaint investigation procedures.

These initiatives underscore our commitment to fostering an inclusive, respectful, and safe workplace environment for all employees.



Professional Integrity

- The cornerstone of EBN's success is built upon the trust placed in us by our clients, business partners, and personnel. Maintaining this trust and upholding our reputation demands an unwavering commitment to ethical conduct and integrity across all aspects of our operations. Adherence to regulations, mitigation of conflicts of interest, and promotion of fair competition practices are fundamental components of this commitment.
- We hold ourselves and our partners to the highest ethical standards, setting a precedent by operating ethically and with integrity across all our endeavors. Upholding stringent standards of governance, we ensure accountability to the highest benchmarks. Aligned with these principles, we manage our business to fulfill our legal and regulatory obligations, but also anticipate our business associates to adopt similar policies governing all interactions involving our firm.
- Our Anti-Money Laundering and Counter Terrorist Financing Policy ensures our firm is not used for any criminal activities. We uphold a strict policy against bribery and corruption, whether direct and indirect, in any form. Our zero-tolerance approach extends to breaches involving private individuals or public officials. We unequivocally reject any form of bribes, facilitation payments, kickbacks, or improper payments.
- Our handling of tax matters aligns seamlessly with our overarching principles of governance excellence. We meticulously design our operations and procedures to guarantee compliance with regulations and meet all our statutory obligations.



GRI - Standards Index

GRI Standards Index

EBN has reported the information cited in this GRI content index for the period January 1st 2024 to December 31st 2025 with reference to the GRI standards (GRI 1: Foundation 2021). All topic standards disclosed in this index reflect EBN's material topics.

GRI STANDARD	DISCLOSURE	LOCATION	ADDITIONAL INFORMATION AND OMISSIONS
GRI 2: General Disclosures 2021	2-1 Organizational details	About EBN EBN's Governance Structure	
	2-2 Entities included in the organization’s sustainability reporting	Not disclosed	There are no additional entities included in our report.
	2-3 Reporting period, frequency and contact point	About The Report	
	2-4 Restatements of information	Not disclosed	The reporting period is 1 January 2024 to 31 December 2025, and the reporting frequency is biennial.
	2-5 External assurance	Not disclosed	We did not use external assurance for this report.
	2-6 Activities, value chain and other business relationships	About EBN Key Insights	
	2-7 Employees	People	

GRI Standards Index

GRI STANDARD	DISCLOSURE	LOCATION	ADDITIONAL INFORMATION AND OMISSIONS
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	Not disclosed	As a law firm, the proportion of our workers who are not employees or partners is marginal, and we do not report on this yet.
	2-9 Governance structure and composition	EBN's Governance Structure	
	2-15 Conflicts of interest	Professional integrity	
	2-19 Remuneration policies	Not disclosed	As a partnership, the partnership agreement sets out the process for determining the profit shares for partners. Aside from profitability, there are many factors which are considered in determining the equity partners' remuneration (both in relation to performance against roles and responsibilities or objectives and overall contribution). Our equity partners are self-employed and therefore responsible for their own retirement benefits (as is customary in other Israeli law firms).
	2-20 Process to determine remuneration	Not disclosed	Remuneration is structured based on seniority within the profession, with a clear progression up to the third year. Beyond this, there's flexibility within a defined range. Bonuses are tied to various factors, including billable hours, recruitment efforts, and client acquisition. This structured yet flexible approach ensures fair compensation and incentivizes performance.

GRI Standards Index

GRI STANDARD	DISCLOSURE	LOCATION	ADDITIONAL INFORMATION AND OMISSIONS
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Not disclosed	We do not calculate this metric. Our equity partners are the highest paid individuals within the firm; however, they are the owners of the partnership and not employees. Most of our employees are in professional roles and earn well above the minimum wage in Israel, reflecting our commitment to fair compensation and employee well-being.
	2-22 Statement on sustainable development strategy	Sustainability Policy	
	2-23 Policy commitments	Sustainability Goals	
	2-26 Mechanisms for seeking advice and raising concerns	Ethical Code	
	2-27 Compliance with laws and regulations	Ethical Code Ethical Protection and Use of Data Labor and Human Rights	
	2-30 Collective bargaining agreements	Not disclosed	Most of our employees are in professional roles which does not have relevant workers union.

GRI Standards Index

GRI STANDARD	DISCLOSURE	LOCATION	ADDITIONAL INFORMATION AND OMISSIONS
GRI 3: Material Topics 2021	3-2 List of material topics	Our Material Topics	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Key Data	
	404-2 Programs for upgrading employee skills and transition assistance programs	Cultivating Talents	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Key Data	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Not disclosed	No such incidents occurred. For further information regarding our non-discrimination policy DEI.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Not disclosed	No such incidents occurred. For further information regarding our privacy policy Ethical Protection and Use of Data.

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