

Change starts with us

Sustainability Report 2024

Reporting period:
1 January 2023–31 December 2023

SORAINEN



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Message from our managing partner



Dear Reader,

As the newly appointed managing partner, I am honoured to present Sorainen's third annual sustainability report.

We remain steadfast in our commitment to improving environmental performance, strengthening social responsibility through pro bono work and education, promoting a diverse and inclusive workplace, and supporting our clients on their Environment, Social, and Governance (ESG) journey. These efforts are not just about compliance but about making a real difference for our people, communities and region.

By integrating an Environmental Management System (EMS) under ISO 14001 into our Quality Management System in March 2024, we reached a significant milestone towards further improving our environmental performance. Our Baltic offices are already leading the way, with 98% of the total office area holding top green office certifications and 70% being powered by renewable energy.

The firm's managing partner role is a personal milestone for me and a testament to our firm's dedication to diversity, equity and inclusion. Just in the few months between the end of 2023 and the issuing of this report, female representation has grown at all leadership levels: from 30% to 40% at the board level, from 50% to 67% in the management team, and from 29% to 35% among the partners. By fostering diverse perspectives, we are not just ticking boxes; these numbers reflect our ongoing commitment to equal opportunities and diverse leadership at every level, which in turn drives better performance and greater client satisfaction. This is all part of our broader ESG goals, which are integral to our sustainable growth.

Sorainen has again been recognised as a pan-Baltic ESG-focused law firm. To spread the word, we hosted 12 webinars in 2023 on ESG transition to help our clients and broader community navigate the challenges they are facing.

We have taken gradual further steps on each aspect of ESG, in the belief that continuous progress is the key to success. These efforts demonstrate our commitment to ethical practices and empower us to contribute meaningfully to a sustainable future.

Thank you for your continued support and trust in our journey.

Sincerely,

A handwritten signature in black ink, appearing to read 'Eva Berlaus', written in a cursive style.

Eva Berlaus,
Managing Partner, Sorainen

Our journey

We have accelerated our sustainability and ESG efforts to new levels. In 2023, we reviewed our sustainability strategy further to align it with the firm's overall strategy and set directions for action. While the four pillars of our sustainability endeavours – our business and clients, our people, our impact on society, and our impact on the environment – remained the same, we broadened the scope of the United Nations Sustainable Development Goals which we base our efforts on:



Highlights of 2023

- Sorainen was proclaimed “[National Law Firm of the Year: Baltics](#)” by the International Financial Law Review (IFLR).
- For the second time, the EMEA Green Guide from The Legal 500 recognised Sorainen as an [ESG-focused firm](#). This recognition underscores that we are a leading ESG practice in the Baltic region. Read more [here](#).
- We incorporated and certified an [Environmental Management System](#) under ISO 14001. Read more [here](#).
- Our Knowledge Management and Innovation, and IT teams prepared our first technology strategy, focusing on AI, increasing our client-facing focus, and developing client-centric technology solutions. Read more [here](#).
- In September 2023, we released the [Sorainen ESG Policy](#), outlining a firm-wide approach to integrating ESG principles into our business operations and processes in order to ensure we act responsibly and attain all our sustainable development goals.
- We revised and introduced necessary changes to our purchasing and travel policies and supply chain management procedures to ensure more sustainable choices. In 2024, we commenced communicating the [Supplier Code of Conduct](#) to our suppliers. Read more [here](#).
- Sorainen Lithuania joined the [UN Global Compact Initiative](#).
- We continued to support the region with our annual pro bono programme – Shared Mission – focusing on sustainable energy in 2023 and defence in 2024. Read more [here](#).
- Sorainen Estonia obtained [European Green Office Certification](#) for our Tallinn office and a Gold Badge of the [Estonian CSR Index](#).



Maarika Maripuu,
Assistant lawyer and sustainability
ambassador in Estonia

“There aren’t many things better than seeing your hard work being acknowledged. Getting a Gold Badge in the CSR Index definitely feels like the hours of planning, strategising, and implementing steps to create a better, more sustainable, and responsible workplace have come to fruition. It is hard to understate the importance of such a title and what it means as a mark of quality for Sorainen. However, our work will not end here; there is always more to be done. Here’s to everything that’s been done so far and everything to come!”

Our governance

Until 2023, the Sorainen board handled the firm’s day-to-day management, making decisions regarding firm-level policies and taking charge of the firm’s economic performance. In 2023, the role of overview and direction of day-to-day management was passed to the newly formed management team, consisting of four country managing partners, the chief operating officer, and the managing partner. In the realms of strategic development, finance, risk management, client service, knowledge and innovation the board continues to have a role.

The board comprises ten permanent members, including the senior partner, the managing partner, and the country managing partners for each Sorainen office, as well as one member from outside the firm who has significant experience working and managing at international companies. The main goal of the board’s external member is to ensure that the firm’s management decisions rely on the experiences of diverse backgrounds and cultural environments.

The managing partner leads the firm, focusing on long-term strategy, and overseeing business operations, while the chief operating officer handles daily business activities and streamlines internal processes.

To improve and monitor our sustainability and responsible business efforts at the regional and local levels, we have formed a dedicated cross-functional team. The team is led by the sustainability officer and includes sustainability ambassadors across our offices. Guidance is provided by a steering committee comprising the firm’s partners, senior management, and board members. The board and the management team identify ESG-related risks and opportunities, set objectives and metrics, and review strategy and action plans.

Our materiality approach

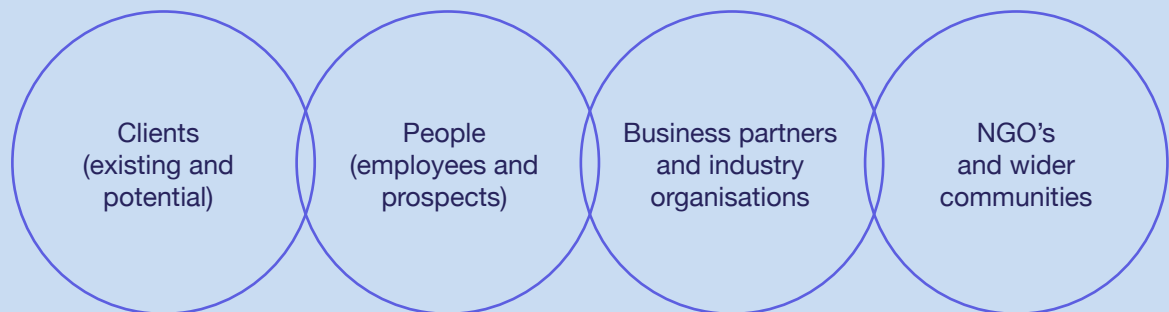
To identify the scope and significance of ESG impacts, determined by their size, nature and potential effect on stakeholders (materiality), we conducted several interviews and group discussions with internal stakeholders at the beginning of 2023. The results of these interviews, together with market research and our analysis of our clients’ expectations towards their suppliers, allowed us to identify potential material issues and make assumptions regarding their importance. The results of the assessment were presented to the board, as follows.

In 2024, we further identified potential impacts, risks and opportunities, and commenced assessing their significance, prioritising material topics and engaging relevant stakeholders. We will report on the outcomes of these materiality assessment activities in our next report.



* highlighted sections are current priority areas

Our stakeholders



Business and clients

Sorainen is an international business law firm working as one integrated team to fulfil its core purpose – to grow prosperity in the region by helping clients succeed in business. We support clients on all business law and tax issues involving our region. Sorainen clients come from a diverse range of sectors, spanning from mature businesses in the finance; technology; media and telecommunications; real estate and construction; defence; industrial; and energy sectors; to startups and private clients. Such a diversity of clients allows us to scale our impact and build strong institutions and partnerships to facilitate the growth of our economies.

In 2023, we worked with more than 3,100 clients, of whom 1,100 were from outside our region. In total, we had clients from 68 countries, mostly from the EU, the United Kingdom and the United States.



1995
founding year

80,000+
mandates received

15,000+
clients served

46
partners

400+
people

Key topics

Sorainen's offices operate as a unified ecosystem under the **ISO 9001-certified quality management system** with integrated ISO/IEC 27001 Information Security Management System and ISO 14001 Environmental Management System. An external audit has confirmed Sorainen's compliance with standards. Read more [here](#).

A new **whistleblowing policy** and **Know Your Client solution** have been adopted. Read more [here](#).

The **ESG legal service line** has drastically grown in its outreach to the market. Read more [here](#).

Our first technology strategy has been adopted, confirming our reputation of being **among Europe's most innovative law firms**. Read more [here](#).

An [ESG Policy](#) has been adopted and disclosed.

Sorainen Lithuania joined the [United Nations Global Compact](#).



Key outlooks

- Realising the importance of collaboration and partnership to achieving the UN Sustainable Development Goals, we aim to extend our participation in international and regional initiatives and partnerships. We are also continuing to support our clients in attaining their ESG goals in order to accelerate the growth of prosperity in the region and beyond.
- We continue to be committed to continuously improving our Quality Management Systems (including our Environmental Management System and Information Security Management System) and maintaining our respective ISO certifications.
- In 2024, we are striving to integrate ESG criteria into our firm-wide strategy and set related targets and KPIs.
- We aim to commence voluntary reporting under CSRD no later than 2025 for the financial year 2024, and to adopt an external assurance of the report at a later stage.

Key numbers for 2023

EUR
38
million
in revenue

197,500
hours of legal and tax
advice

EUR
342,000
invested in knowl-
edge management
and innovations

EUR
1.4
million
invested in IT and
security

0
security or data
breaches

0
instances of
non-compliance
with applicable laws
and regulations

Focus on ESG

The importance of the ESG framework for businesses is growing. It is becoming essential to understand the ESG regulations in order to make investment choices and organise business operations effectively. In 2023, our lawyers from different practice areas joined forces to cover ESG from various perspectives. Instead of having a stand-alone ESG practice group, our ESG services are integrated across different practice and sector groups. Our colleagues, including those from the Real Estate, Employment, and Tax teams, have examined ESG-related legal requirements from various field-specific viewpoints, thus offering clients comprehensive advice to enable them to successfully navigate the ESG transition.

The highlight of 2023 was launching our quarterly pan-Baltic ESG webinar series, and this has continued into 2024. The various topics we have covered so far show how broad the impact of sustainability requirements is and how ESG intersects with multiple fields of law, affecting all businesses. We began in September 2023 with an event dedicated to [supply chain management](#), followed by a webinar in December 2023 covering [ESG in M&A](#). The series of events continued in 2024, with a webinar covering [green bonds](#) in February and [greening the construction sector](#) in May. We presented speakers from all three Baltic countries, and we also invited speakers from across Europe, including some representing our clients, in order to cover a broader perspective.

This series of events has intentionally been organised only online to avoid unnecessary travel-related emissions and to allow more participants from all Baltic countries to join and broaden their ESG knowledge.

As well as webinars, our investment in educating clients – and the market in general – on ESG matters has included many other activities.

- We launched an ESG-focused newsletter in 2024 (see [March edition](#), [April edition](#), [May edition](#), [Summer edition](#)).

- We organised business breakfasts and events dedicated to [the legal lifecycle of an energy project](#), [sustainability as a manager's responsibility](#), the growing responsibility of leaders in the ESG field, and the [correlation of ESG with different law fields](#), such as competition or tax law. We also provided mentoring at the [Climate Fintech Accelerator](#).

- We supported [Baltic Sustainability Awards 2023](#), an event that brings together over 600 business leaders and founders, sustainability experts, and opinion leaders from various sectors to discuss practical sustainability strategies, expand their circle of contacts, and promote the development of innovation throughout the Baltics.

- Vitalija Impolevičienė, co-head of the Sorainen ESG service group, moderated a panel discussion at [STAGE Forum](#) on driving sustainable transition and gave a presentation on sustainability reporting requirements at a conference organised by the Lithuanian Manufacturers and Importers Association. Together with another of our colleagues, Paulius Murauskas, she gave a [presentation](#) on climate change litigation to Swedbank employees in Lithuania. She also conducted training on sustainability-related legal requirements organised by the Lithuanian Actuaries Association.



- Our experts spoke at an [international energy industry conference](#), [Wind Mission](#), bringing together leading wind energy industry companies from Poland, Germany, Denmark, Sweden, Finland, Latvia, Estonia and Lithuania.

- Senior associate Agita Sprūde spoke at the largest ESG-related event in Latvia, [Ilgbūtība \(Sustainability + Wellbeing\)](#), covering the topic of greenwashing.

- As an associate and member of the Sustainability team, Elina Lumiste co-wrote multiple articles on ESG-related topics, including a proposal to rebrand gender quotas as something to celebrate and a warning to companies about [new greenwashing sanctions](#).



Vitalija Impolevičienė,

Counsel, co-head of the ESG service group,
shares a reason for pride:

"I am very happy to see that neither the global pandemic nor Russia's war against Ukraine has stopped the green transformation, contrary to what was forecast by some. Companies are preparing for corporate sustainability reporting, which will arrive for large companies for the financial year 2025. Building an ESG framework and preparing the first report is challenging and requires effort from various stakeholders. I believe that for many, it will also be a game-changer in terms of a wider risk management and compliance culture within organisations. What I see as a trend is developing cooperation patterns between legal and non-legal advisors on ESG-related topics – I believe it was somewhat unclear when the ESG service was new, but now we have a clear perspective on where we can serve clients best and where clients can benefit from cooperation with other trusted advisors."

In February 2024, the **EMEA Green Guide** from **The Legal 500** recognised Sorainen as an ESG-focused firm for the second time. The following were among the noteworthy experiences during the reporting period.

- We advised the international energy company **Respect Energy Holding** on obtaining a building permit for the [Tuulispea Offshore project](#), aiming to establish an offshore wind farm with a total capacity of up to 820 MW. It is expected to be operational in 2032 and produce 3.75 TWh energy annually. In addition to the wind farm, Tuulispea Offshore includes an innovative floating foundation pilot project allowing onsite production of hydrogen or ammonia from wind energy.
- We advised **Energiasalv**, the developer of Estonia's first [large-scale energy storage system](#), on the framework for [facilitating sustainable investment](#) in the European Union (the so-called EU Taxonomy Regulation).
- We supported **NORD/LB** in providing EUR 43 million in funding to European Energy. The funds will support the construction of Anykščiai solar park, [the largest solar park in the Baltics](#), with a capacity of 65 MW and over 140,000 solar panels across 120 hectares.
- We also advised **NORD/LB, KfW IPEX Bank, and Nordic Investment Bank** on providing long-term financing totalling around EUR 326 million to LT Energija to construct the new Pagėgiai wind farm. The plans will make it [one of the largest wind farms in the Baltic States](#).
- Our dispute resolution team defended clients involved in **employer-initiated criminal proceedings** related to defamation and extortion and seeking to end psychological violence in the workplace.
- We advised **Patria**, an international provider of defence, security and aviation life cycle support services, technology solutions, and pilot training, on updating its group-wide whistleblowing guidelines and [ensuring compliance with the EU Whistleblower Directive](#).
- Sorainen Latvia [assisted Solar](#), a leading European sourcing and services company focused on climate and energy solutions, in the acquisition of a Latvian company owning 677 hectares of forest and agricultural land to be used for afforestation according to the Solar's sustainability strategy.
- We advised **Brinks**, a global cash and valuables management provider, digital retail solutions, and ATM managed services, on the sustainability reporting requirements.

Among the most innovative law firms in Europe: a case of technology strategy

The Knowledge Management and Innovation, and IT teams prepared our first-ever technology strategy. This strategy is crucial for setting a unified direction for the next five years, to be pursued by teams and individuals alike. It ensures that we as a firm are moving towards shared goals and collectively benefiting from technological advancements.

Adopting a new technology strategy is still a novelty for many law firms across the globe. Our technology strategy includes the following three key areas.



TECHNOLOGY

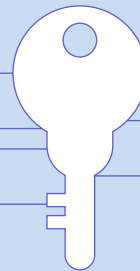
Refining our existing technology landscape, onboarding the most impactful solutions, and defining unified processes for tech adoption, maintenance and retirement

PROCESSES

Leveraging technological advancements to improve the quality of processes within the firm, streamlining workflows by integrating automation and AI technologies, boosting performance and creating a stronger bond with our clients

PEOPLE

Raising awareness, improving change adoption, fostering a positive attitude toward technology, and integrating it into daily workflows through high-quality training programmes



SORAINEN EMPLOYS MODERN LEGAL TECHNOLOGIES & AI:

- **Document Drafter:** a document automation system based on programmed questionnaires to simplify document drafting.
- **xLaw:** an internal clause database for storing, retrieving and distributing clauses from within the document you are working on.
- **Definely:** a Word add-in that helps draft and review agreements. It allows you to check defined terms and cross-references without having to scroll away from the provision you are working on.
- **Grammarly:** a tool that helps to ensure clarity and accuracy when drafting legal documents and e-mails.
- **Nuix:** a tool used for investigative analytics of large amounts of data across multiple formats.
- **Microsoft Visio:** a process mapping tool for simplifying processes, creating visuals and presenting processes clearly and comprehensibly.

A big part of our technology strategy is our ongoing creation and development of internal AI solutions. The firm prides itself on being a pioneer in practical AI adoption in the region, streamlining a large-scale internal development involving over 20 representatives across practice groups and business services teams. The working group operates across several streams: development of internal AI, training and guidelines, research/piloting of other available AI solutions, and generating possible use cases that create value.

The most significant achievement so far includes developing an internal AI solution of our own in collaboration with Microsoft. Its main functionalities include interaction with our quality management system; the current development stages include interaction with instructions, tutorials, and know-how databases. The system can answer questions, summarise, restructure, modify and interact with the data provided. The most exciting aspect of this process is that we consider it to be just the beginning of a long and ambitious journey of finetuning extremely secure and advanced AI solutions for our precise needs and ideas, as our internal developers are building it in collaboration with multiple legal and business service professionals.



Sander Sagar,
Assistant lawyer

"I incorporate AI into my daily routine to discover new knowledge, receive suggestions, and optimise tasks, making it an essential tool that enhances my day-to-day work activities. As AI advances, the potential for transformative opportunities within our operations is becoming increasingly apparent, promising significant workflow enhancements. Adopting AI presents challenges, particularly regarding integration and maintaining accuracy, but these are essential steps toward tapping into its full potential. Despite these challenges, AI's capacity to automate routine and labour-intensive tasks holds the promise of freeing up resources, enabling focus on more complex and significant projects. In many ways, AI currently acts like a helpful colleague, adept at handling minor tasks efficiently, which allows professionals across industries to focus on more important work."



Operating as a single ecosystem



Sorainen's offices operate as a single ecosystem under the **ISO 9001-certified quality management system (QMS)**.

Our QMS Handbook contains detailed guidelines for measures to be taken to ensure compliance with applicable laws, regulations, and bar rules, including those related to respect for human rights and the prevention of involvement in money laundering, terrorism financing, financing of proliferation, corruption, evasion of sanctions, conflict of interest, data protection, Know-Your-Client procedures, and handling claims and complaints. In our [previous report](#), you can find more detailed information on our QMS and the policies mentioned above.

In 2023, new guidelines on whistleblowing were introduced to provide a secure, confidential and anonymous channel for employees to report any concerns or wrongdoings within the firm. The guidelines help us promote a culture of integrity and transparency; to prevent and detect wrongdoing early on, potentially avoiding more severe consequences for the firm; and to ensure that reported concerns are appropriately investigated and addressed.

We also adopted the Ondato – Know-Your-Client (KYC) and Anti-Money Laundering (AML) tool – to enhance KYC and AML compliance procedures.

As part of the onboarding procedure, all our people familiarise themselves with the QMS guidelines and must pass a test on them. They are also provided with regular training and updates on effective policies through various internal communication channels.

We organise annual internal and external QMS audits. Internal audits are conducted each September, and external audits are performed based on the certification cycle, which consists of a certification audit of all offices once every three years and surveillance audits every nine months for two of the four offices. An external audit conducted by BM Certification in February–March 2024 found that the QMS meets the requirements of the standard.

Confidentiality, privacy, and information security

Confidentiality, privacy, and information security are the cornerstones of our business. Information regarding clients, their business operations, and the services we provide to them must remain confidential unless their consent has been received or disclosure is required by law. We have developed several organisational, technical, and legal separation management tools to ensure that such information remains confidential, including implementing and certifying an information security management system under **ISO/IEC 27001**.

Our IT team works constantly to improve our IT security systems, proactively anticipating potential threats and risks and developing relevant prevention mechanisms to mitigate them. All employees must undertake regular IT security awareness training at least once a year. Our IT team also provides regular updates on new phishing strategies, shares applicable tips on detecting and resolving potential cybersecurity breaches, and alerts employees about them.

Our IT team identified a few new cyberattack trends during the reporting period, in particular phishing attacks claiming to come from local authorities and compromised accounts on the part of our cooperation partners. However, no incidents were registered, and all the attacks were identified and reported.

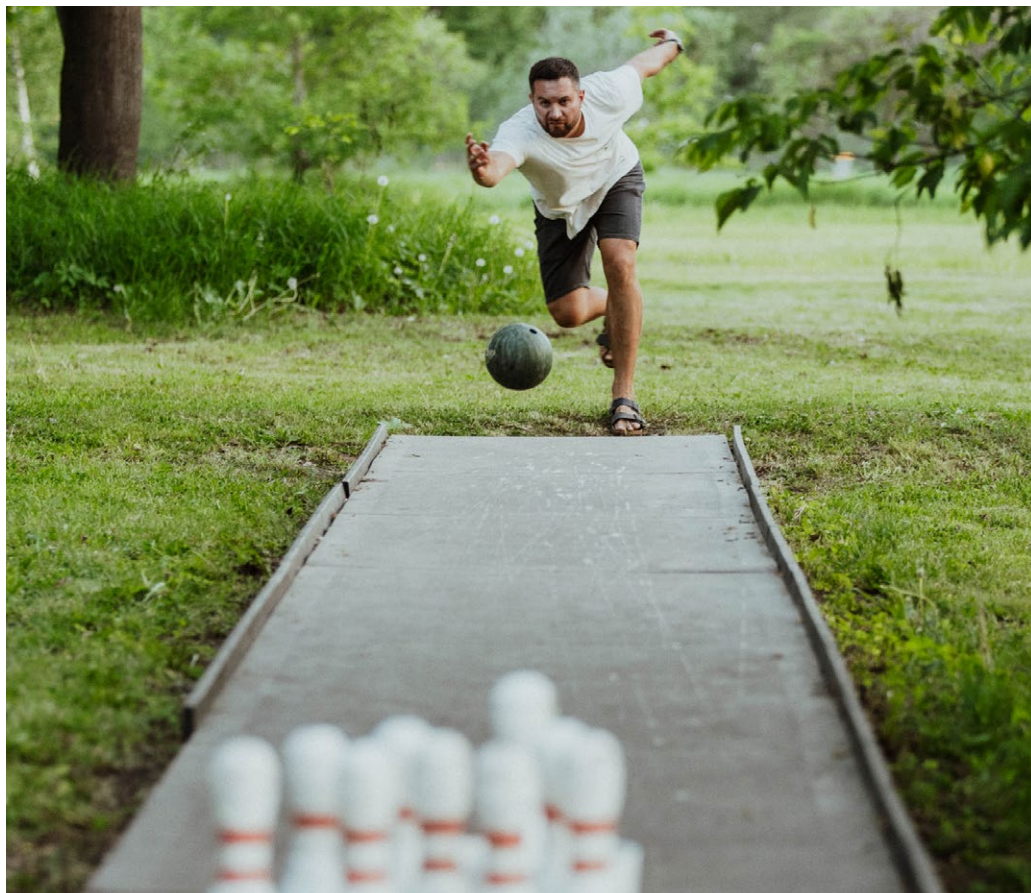
IN THE REPORTING PERIOD:

- no significant instances of **non-compliance with laws and regulations** were identified
- no significant risks related to **corruption or incidents of corruption** were identified
- 100% of employees, including management members, acquainted themselves with **our anti-corruption policies and procedures**
- no cases of **anti-competitive behaviour or violations of anti-trust and monopoly legislation** were identified
- no incidents of **non-compliance with regulations and/or voluntary codes concerning information about provided services** were identified
- no **leaks, thefts or losses of customer data** were identified. No complaints concerning breaches of customer privacy were received
- no failures to **comply with the duty of confidentiality**, or any cases of insider trading, were identified

People

Sorainen's most valuable asset is its people – more than 400 lawyers, tax specialists, and business service professionals. We strive to create an environment that allows all team members to achieve their individual professional goals while still adhering to our corporate values and ethical standards – and, of course, maintaining our commitment to delivering the highest-quality service to clients. Sorainen works to develop and maintain a diverse workplace where everyone feels included and has equal opportunities to succeed.





Key topics

According to the annual independent survey by Ennova International, employee engagement at Sorainen has gradually increased since 2018. The firm-wide engagement score rose from 73 in 2021 to 77 in 2023, and the eNPS (willingness to recommend Sorainen to others) rose from +42 to +49 on the scale from -100 to +100 over the same period. Both indices are well above the Baltic average.

Since 1 January 2023, we have significantly improved the representation of female leaders at the board, management team, and partner levels. Read more [here](#).

All employees are provided with learning and development opportunities to ensure the continuous development of the competencies expected for each seniority level. Special attention is paid to the development of leaders. Read more [here](#).

We updated the firm-wide violence and harassment prevention policy to emphasise that the firm has zero tolerance for any kind of violence, discrimination and harassment. Read more [here](#).

No unadjusted gender pay gap was identified. Read more [here](#).

Key outlooks

- We will develop a strategy to further improve diversity, equity and inclusion within the firm. It will focus on wellbeing, raising employees' awareness, and ensuring that Sorainen is a safe and supportive place for everyone. We aim to present the updated strategy to the board by the end of 2024.
- We will continue educating our people on ESG matters for personal and client-oriented purposes.
- We strive to maintain continuous growth of employee engagement indices.



Key numbers in the reporting period

EUR
14.5
million
paid in salaries,
bonuses and related
taxes

EUR
450,000
invested in learning
and development

EUR
360,000
invested in wellbeing
and remote work
arrangements

59
new team
members joined

0
incidents of discrimi-
nation identified

100%
of team members
received regular
feedback on
career progression,
competency and
performance

151
people used
additional paid-time-
off (sabbaticals,
volunteering days
and/or loyalty days)



Career, remuneration, and wellbeing

TRANSPARENT AND EQUAL CAREER PROGRESSION

We are committed to ensuring transparency and equality in all matters related to career progression. **Regular feedback on career progression, competency, and performance is received by 100% of our team members.** A transparent and objective competence model ensures that everyone has the opportunity to progress in their career. In addition to the obligatory KPIs, people may dedicate certain portions of their time to activities of their choosing, such as working on side projects or learning new skills.

COMPETITIVE REMUNERATION AND BENEFITS

At Sorainen, remuneration includes a salary, a monthly extra effort bonus for outstanding performance, an annual bonus, sports compensation and/or health insurance, days off, extra days off for loyalty, sabbaticals, and paid days off for volunteering. The board approves our compensation policy and base salaries. We regularly participate in compensation surveys so as to align with the top players in the market and to attract and retain the best talent. Each position is carefully analysed: competencies, education, expectations of that particular career level, and possible leadership and business development responsibilities are considered.

We closely examine all kinds of inequalities, including those in our remuneration system, and aim to avoid any discrimination in compensation for any of our employees. We regularly analyse our gender pay gap: during the reporting period, **no unadjusted gender pay gap was identified.**

FLEXIBLE WORK ARRANGEMENTS AND WELLBEING

When the global pandemic hit, all employees were allowed to work remotely; this option continues to be fully available. At the same time, we continue to improve the ergonomics of our workplaces and to provide additional spaces for our employees to take care of their wellbeing, such as massage chairs and sports and leisure rooms, as well as compensation for better equipment in our people's home offices.

To allow all our people to experience working life outside Sorainen, we offer the opportunity to work on a project basis with our clients in our region and abroad, or to be seconded to an international law firm.

In February 2023, Sorainen opened Tartu HUB, a remote working space in Tartu, the second largest city in Estonia. The hub enables Tallinn and Tartu colleagues, the latter of whom are primarily students, to have more contact with each other, promoting the multifaceted development of young lawyers. The spaces support learning and are a community centre for students living in Tartu. In addition, the hub provides Tallinn and Tartu employees with flexibility and a change of scenery.

COMPLIANCE

We strictly comply with regulatory requirements and human rights standards regarding our employees' rights, health and safety. All employees receive labour and fire safety training as per local legislation, and health check-ups are organised and managed according to local regulations.



Piret Jesse,
Partner

Building a culture of learning

At Sorainen, we strive to build a culture of learning for everyone in the firm. We created the iKnow e-learning platform, which provides a rich pool of training materials and tailor-made learning journeys for all employee levels. Subsequently, we strengthened it by adding an onboarding programme for new staff members and those on more extended leave. The platform also contains flexible options for learning about our organisation's culture and policies through online lectures and tests. We will keep developing iKnow to make learning more accessible and compelling.

In addition to e-learning opportunities, all new recruits to Sorainen receive live training from top management (on topics such as client strategy and organisational development, among others) and comprehensive training from business services departments. The combination of e-learning and live training provides an excellent introduction to and explanation of the firm's vision and goals, as well as practical suggestions, recommended strategies, valuable tips and guidelines, and more.

In addition, internal and external professional skills training is organised to ensure the continuous development of the competencies expected for each level of seniority based on the Sorainen Competency Model. Updates are regularly provided in practice and sector group trainings organised at local and regional levels. We also pay special attention to developing our leaders from a very early stage, and newly promoted partners are expected to participate in a one-year comprehensive onboarding programme.

For Sorainen leadership development, 2023 was a breakthrough year, as one of our partners, Piret Jesse, became an internal leadership trainer, certified with FranklinCovey's Advanced Leadership programme. This training programme supplements the firm's leadership development framework and is offered to all leaders in the organisation, including partners and business services managers.

The training received excellent feedback, especially as having an internal trainer made it possible to discuss firm-specific matters.

Insight from Gabrielė Navickaitė, learning and development manager, and Piret Jesse, partner:

"Sorainen is well known for its strong learning culture, especially its internal training initiatives.

Many of our firm's employees, both lawyers and business services team members, enthusiastically share their knowledge, with some strategically important topics presented by dedicated firmwide trainers. To ensure the sustainable growth of our firm and our talent, we are continuously broadening our internal network of trainers and strengthening all learning and development initiatives.

Sorainen's leadership development framework will be applied in the long run. We strongly believe this initiative will not only bring sustainable growth for our teams, which will be led in a professional manner, but that it will consequently result in higher client satisfaction."



Gabrielė Navickaitė,
Learning and development manager

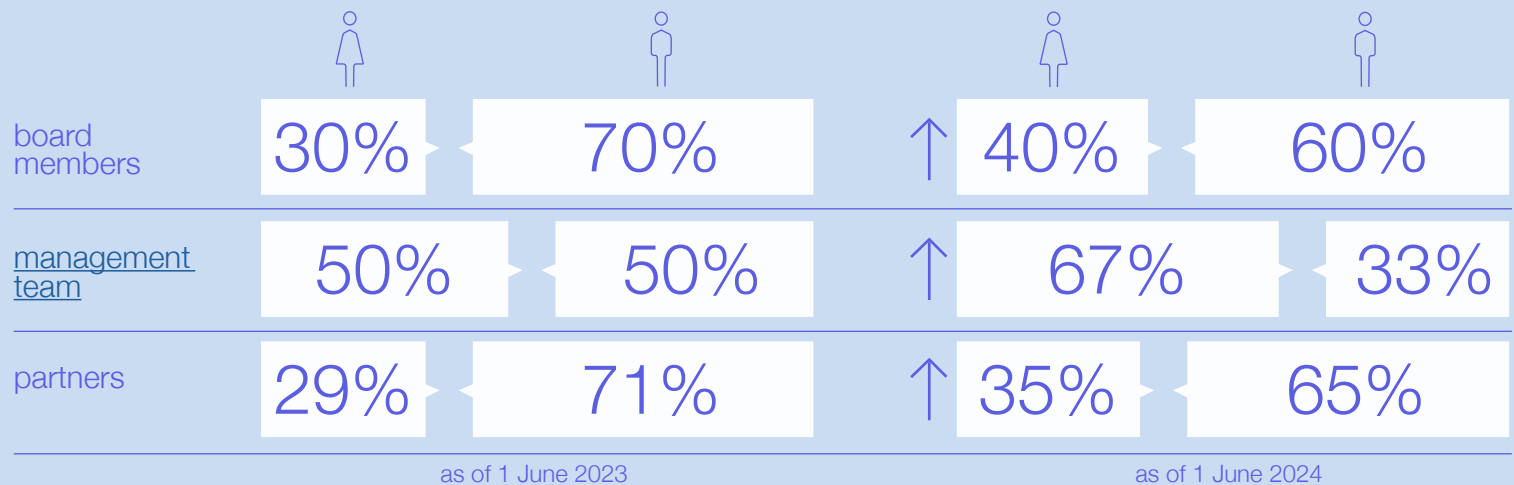
Moving forward with diversity, equity and inclusion

Our core values require everyone in our firm to act courteously and respectfully toward each other and everyone we work with. Our primary principles include respectful behaviour, equal treatment, diversity, healthy physical and mental environments, and leading by example.



FEMALE-TO-MALE RATIO

During the reporting period we have improved our gender representation at leadership levels





Kotryna Rubinaitė,
People and culture specialist

“Recognising that diversity fuels innovation and versatility, we’re solidifying our commitment to building a more inclusive workplace in 2024. This year, we’re continuing to show our support to the LGBTQIA+ community while putting effort into raising awareness about the importance of DE&I and gathering more data in order to understand where we are now and what steps need to be taken for everyone to feel included at Sorainen.”

Since 2024, a female leader, Eva Berlaus, has held the managing partner position for the first time in the firm’s history. Eva [shared](#) that she was pleased to become our firm’s first female managing partner upon taking over the position, hoping we had set an example to foster diversity and inclusion in our region and beyond.

In Estonia, we support and actively participate in the work of the Association of Entrepreneurial Women in Estonia (EENA).

We have also focused on expanding our diversity efforts beyond gender equality and have held multiple discussions on LGBTQ+ subjects with internal and external speakers. To support equality and solidarity within our communities, we participated in Baltic Pride.

In May 2024, we also introduced a significantly revised violence and harassment prevention policy to emphasise that the firm has zero tolerance for any kind of violence, discrimination, and harassment. The policy aims to encourage all team members to report any cases of unacceptable behaviour, to ensure that timely and proper investigations are conducted, that all such cases are followed up on, and that necessary support is provided to victims of violence, discrimination or harassment. Training on the fundamentals of diversity and inclusion, and on managing unconscious biases and microaggressions was introduced to our e-learning platform iKnow in 2023. **Zero incidents of discrimination were identified during the reporting period.**

Society

At Sorainen, we are proud of our long-standing culture of respect for and engagement with the community. As a law firm, among the most significant impacts we can have on society is using our knowledge and expertise with the law to provide access to social justice, quality education, and building strong institutions. During our almost 30 years in the field, we have established different ways to provide pro bono legal assistance, built cooperation with non-profit organisations and educational institutions, contributed to the law-making process, and expressed our views in the media on legal issues in order to promote our values and improve the economic environment in the region.

Key numbers

EUR
135,000
invested in
pro bono

23%
of lawyers advised
pro bono

EUR
35,000
in donations

81
students graduated
from Sorainen
Student Academy
2023/2024



Key topics

Since 2020, the total hours spent by lawyers on pro bono work has increased by 19%, the proportion of lawyers involved in pro bono work has increased by 30%, and the total investment in pro bono work by the firm has increased by 52%. Read more [here](#).

We advise startups through our free legal clinics and award free legal and tax advice to the winners of startup festivals and competitions. Read more [here](#).

We support students with various opportunities to improve their knowledge and get their first experience of legal work through our Student Academy, traineeship, shadowing, ThinkTank programmes, scholarships, mentorship, and financial support for participating in moot courts worldwide. Read more [here](#).

Key outlooks

- Each year, the firm allocates more than EUR 100,000 in the form of pro bono assistance to NGOs, startups and others in need of legal assistance. We aim to increase these investments to 0.5% of our revenue by 2025.
- While continuing our commitments to various initiatives related to access to justice, improving quality education, boosting innovations, and assisting a diverse pool of NGOs and projects, we aim to focus on high-impact projects. In 2024, we launched the review of our social investment impact to create a strong portfolio of social initiatives and facilitate cooperation with our existing and new partners.



Shared Mission programme and pro bono

Sorainen stands out in the field by running **an annual pro bono legal advice project in its region** – [The Shared Mission programme](#) – that provides unpaid legal advice to companies, non-profits, and NGOs aiming to benefit local and global communities in an innovative way. Overall, we have supported more than 60 projects across the region, and for that work, in 2021, we were nominated for the “Social Justice” award by the Financial Times Innovative Lawyers Awards. The programme was originally launched in 2020 to fight the consequences of the pandemic; after that, its focus moved to health innovations in 2021, innovations in the environmental sector in 2022, sustainable energy solutions in 2023, and defence sector development in 2024.

Among notable pro bono and Shared Mission projects of 2023 were:

- Assisting a **biotechnology startup** revolutionising the food, cosmetic and chemical industries with a low-carbon approach to oil and fat production by [raising capital](#).
- Drafting the first [regulations for opticians](#) to remove unnecessary legal hurdles to the operations of **optometrists and opticians in Latvia**.
- Advising the **Children’s Hospital Foundation** on the implementation of a [support programme for underage pregnant girls](#).
- [Supporting a journalist](#) suffering from **prolonged and repeated harassment** in a criminal case against the harasser.
- [Advising the Latvian Children’s Palliative Care Society](#) in preparation for an open tender.

Improving the legislative environment and boosting innovation

Sorainen lawyers cooperate with governments, business associations, and other stakeholders to improve business environments in the region. Sorainen lawyers fight for a more entrepreneur-friendly and less bureaucratic environment, and contribute to the crafting (and drafting) of new laws, for example:

- We advised the **Estonian Ministry of Climate** on the possibility of [introducing nuclear energy to Estonia](#) by analysing the necessary legal framework and conducting a human resources study in cooperation with the University of Tartu. We also helped to create the legal framework for the establishment of a nuclear regulator.
- We analysed and presented amendments to the draft law on the organisation of research, development, and innovation, including participating in a session of the culture committee of the **Estonian parliament Riigikogu**.
- We participated in a project from the **Bank of Latvia** and representatives of the financial industry dedicated to creating a fintech-friendly environment, promoting innovative financial services in Latvia, and attracting new companies to provide these services.
- We participated in the **Ministry of Justice's** roundtable on developing the whistleblower law and analysed the draft law on whistleblower protection in Estonia.
- We participated in the discussions on the **development of the climate law**.
- We contributed to shaping the legal framework for **social infrastructure financing**.
- Our senior associate, Katrīne Pļaviņa-Mika, chairs the **Committee of the Latvian Chamber of Commerce and Industry (LCCI)**, which is dedicated to formulating the LCCI's position on public procurement policy and legislation, promoting good procurement practices, and becoming a place of interaction between public procurement customers and suppliers.
- Jānis Taukačs, partner, is the advisor to the **Latvian minister of finance**, regularly participating in discussing tax policy and legislative proposals as regards tax legislation in Latvia.



Since 2019, we have regularly hosted a legal clinic programme for startups, an initiative founded by Sorainen to offer free legal counselling to startups.

Twice a year, we organise a free online legal clinic for startups, [Start up smart!](#), in all three Baltic countries simultaneously.

We [assisted Startup Estonia](#) in creating necessary new documents for aspiring entrepreneurs.

Every year, we support and participate in the international startup festival [sTARTUpDay](#), where we donate EUR 10,000 worth of legal advice and give presentations and seminars. In 2024, our experts held seminars on strategic IP management and fundraising models for startups. At last year's festival, we also moderated a panel on ESG, discussing the benefits of ESG implementation for startup and its potential to attract investors.

In Latvia, we [awarded free legal advice](#) to three startups that won the TechChill Fifty Founders Battle.

We also supported the [establishment of the Berdigans Foundation, to Latvia with Love](#) foundation, the objectives of which are strengthening the startup ecosystem, fostering the transition to a knowledge-based economy, and creating co-working spaces to support startups and innovation.

Contributing to quality education

Many Sorainen employees supervise students' research, including master and doctoral theses, give lectures at universities and colleges, and support international students. As a firm, we also provide law students with various opportunities to improve their knowledge, acquire their first experience of legal work, and participate in international events.



The Sorainen Student Academy

The Sorainen Student Academy (SSA) is a free-of-charge educational programme for law students in our region. The programme includes local workshops dedicated to specific legal fields based on real cases, international moot court projects, and mentoring and networking sessions for participants.

The Sorainen Student Academy aims to expand students' practical legal knowledge by considering actual client matters in an interactive format, including simulating court sessions, negotiating and representing client interests, and offering legal services to clients. It also helps students to take their first steps in building an international professional network and to become acquainted with the corporate culture of an international law firm.

Each season, more than 70 Sorainen lawyers dedicate their time to the programme, as lecturers, speakers or coordinators. This year, we also introduced a special session devoted to ESG to give students insights into ESG as a general concept, a legal framework, and a business case for law firms.

During the SSA season 2023–2024, 81 students participated, and thus far, four students have been hired as assistant lawyers. During the SSA season 2022–2023, 84 students participated, 19 were employed as trainees, and five were promoted to assistant lawyers. During the SSA season 2021–2022, 88 students participated, 18 were invited to do traineeships, and six were hired as assistant lawyers.

Internship and shadowing programmes

We care for our trainees and provide a comprehensive onboarding and trainings programme to make the traineeship as practical as possible. Trainees are always welcome to our team and office events, which take place during their internships. We also involve colleagues and appoint mentors to help with inclusion and work-related issues. The Estonian office organises special kick-off events for summer trainees. We also offer internships to international students and hire trainees for legal and business service functions.

Job shadowing and school visits take place across the region. We offer job shadowing to pupils from Grade 9 onwards and first-year university students throughout the school year. Our lawyers also give presentations to school pupils, speaking about our firm and legal profession.

We support

In Lithuania, we:

- sponsored the participation of the Mykolas Romeris University law students' team in the PAX Moot Court (2023) and Philip C. Jessup International Law Moot Court Competition (2024)
- sponsored Helga Pedersen moot court participants from Vilnius University
- sponsored the international conference "The Digital Asset Revolution: Opportunities and Challenges" organised by Vilnius University Faculty of Law
- sponsored ELSA Lithuania to support its academic and social activities
- provided an Erasmus scholarship to a winning student applicant at Vilnius University
- sponsored the international conference "Battlefield Ukraine: Exploring War and Justice", organised by Mykolas Romeris University

In Latvia, we:

- have cooperated with and supported the Riga Graduate School of Law library for more than 20 years
- supported the organisation of the Baltic Cup of the Phillip C. Jessup International Law Moot Court Competition
- supported, organised and judged the 25th K. Dišlers Moot Court in Constitutional Law
- welcomed participants in the ELSA Latvia Lawyer@Work series of events, introducing the team and discussing the specifics of corporate crime practice
- provided scholarships to students at the University of Latvia in order to encourage academic excellence and activities benefiting society on the part of students at the university's Faculty of Law
- supported and participated in the Willem C. Vis International Commercial Arbitration Moot

In Estonia we:

- were selected as the No. 1 employer among law students
- are strong supporters of the education and development of young people, especially law students, by presenting grants and scholarships, providing support, and engaging in other kinds of cooperation. Good cooperation partners of ours are:
 - The Estonian Young Lawyers Union
 - The Union of Estonian Law Students
 - ELSA Estonia
 - The Estonian Moot Court Association
 - Salzburg summer school
 - Willem C. Vis International Commercial Arbitration Moot
 - Youth For Understanding



Supporting arts, children and youth, democracy, and security in the Baltics

Arts

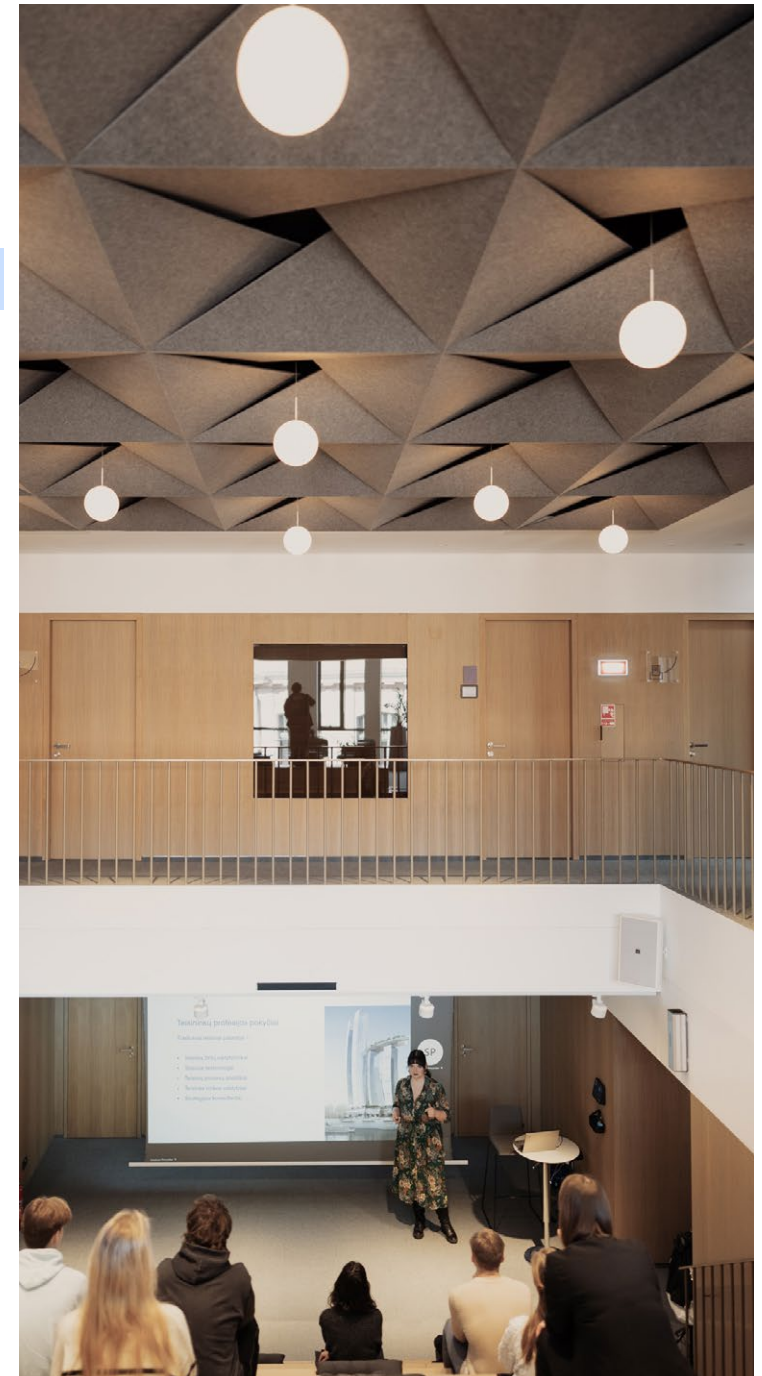
- In Estonia, we have long-term partnerships with:
 - **The Estonian Art Museum**
 - **The Estonian Artists' Union**
 - **The Estonian Composers' Union**
 - **Cultural Partnership Foundation**
- Our partner Toomas Prangli is a member of the council of **Estonian National Symphony Orchestra**.
- In Latvia, we became cooperation partners of the **Arts Support Project**, including e.g. BlackMarket 2023, initiated by the Contemporary Art Centre Kim. The exhibition, part of an art market campaign, continues the tradition of democratising art sale activities and promoting support for artists and art institutions.
- Since 2016, we have supported Lithuania's largest cinema event: the Vilnius International Film Festival **Kino Pavasaris**.

Children, youth, and more

- In Estonia, our employees, in cooperation with **Naerata Ometi NGO**, personally make Christmas gifts for foster children.
- For the fourth year in a row, we have held a **charity Christmas auction** in the Latvian office, proving that you can spread generosity with imagination and excitement. Over the years, we have dedicated the funds raised at the auction to the Children's Hospital Foundation, Dod Pieci, the mental health support fund ESI!, and the Entrepreneurs for Peace projects.
- The tradition of **Christmas auctions** has also taken root at our Lithuanian office. This year, the collected funds were donated to Vievis Day Centre, which hosts kids from families facing social challenges. In addition, we sponsored the Young Presidents Organisation Future YPO.
- In Latvia, our team cleared the beautiful **nature trails of Līgatne** of rubbish following the summer influx of visitors.

Democracy and security

- At the end of 2023 in Estonia, we began a partnership with the **President Kaljulaid Foundation's Democracy Academy** initiative.
- In Latvia, the President and the Chapter of Orders awarded our partner Jānis Taukačs the highest Latvian state award: the Order of the Three Stars. From the first days of the war in Ukraine, he was actively involved in creating the foundation **Entrepreneurs for Peace** and has continued active work to attract support and donations. Jānis's enthusiasm has inspired his office colleagues to participate with knowledge and donations.
- In Lithuania, we donated to the **Lithuanian Defence and Security Industries Association**. We also supported the charity and support fund, **Tryzub**, founded by our counsel, Andrius Šimkus, by donating the funds to purchase a vehicle delivered to Ukraine to support the war relief efforts.



Environment

We recognise that the world faces significant environmental challenges and that a healthy environment is a prerequisite for achieving our core purpose: increasing prosperity and general wellbeing in our region. While remaining fully committed to being a market leader, we understand the importance of implementing and demonstrating sustainable thinking and practices in all aspects of our business.

Key numbers

90%
of office areas
have high green
office ratings and
certifications¹

65%
of office areas are
powered by renewable
energy

¹ Our certified offices have received high ratings in evaluations: a BREEAM Outstanding certification in Lithuania, a LEED Gold certification in Latvia, and a European Green Office certification in Estonia (Tallinn).

Key topics

The board approved Sorainen's commitment to becoming a Net Zero business no later than 2050, while intending to review this ambition annually and ultimately to set more specific targets (both long-term and near-term). Meanwhile, we are also cautiously exploring nature-based offsetting options to support our Net Zero journey. Read more [here](#).

In March 2024, Sorainen completed the Environmental Management System certification under ISO 14001, providing a solid background for our actions dedicated to improving our environmental performance. Read more [here](#).

A newly updated purchasing policy established a more thorough screening of potential suppliers and introduced the Supplier Code of Conduct. Read more [here](#).

The business travel policy is being updated to prioritise lower-carbon travelling options, e.g. by introducing a sustainable travel hierarchy and giving preference to digital meetings over face-to-face meetings as much as reasonably possible.

Sorainen's Estonian office in Tallinn was [certified](#) as a [European Green Office](#).

Key outlooks

- We will review our Net Zero ambitions, set further metrics and targets related to our Net Zero plan, and disclose them in the following report.
- Starting in 2025, we aim to apply an updated purchasing policy to all new suppliers and an updated business travel policy for all new business trips.
- We will continue supporting our clients with their climate goals to help local economies' decarbonisation, and proactively initiate regulatory change to move towards green economies.
- We will continue to improve our Environmental Management System and maintain ISO 14001 certification.



Environmental Management System

In March 2024, Sorainen successfully completed the **QMS ISO 9001** recertification process and obtained certification for our **Environmental Management System under ISO 14001**, marking a significant milestone in our journey toward excellence and sustainability.



Sustainability officer **Olga Solovyanchik** proudly reflects on this achievement:

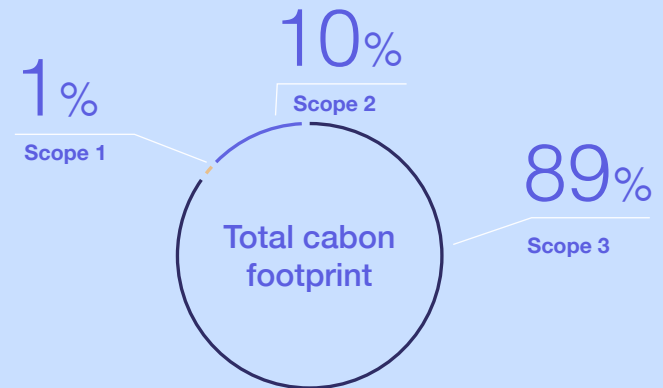
“The implementation and further certification of our Environmental Management System was a huge milestone for us and a testament to our entire team’s hard work and dedication. It reflects our commitment to daily operations being environmentally conscious, continuous improvement of our environmental performance and minimising of our environmental impact. It has already begun to transform our corporate culture – from reducing energy consumption to prolonging the lifespan of our IT equipment.

Our commitment and alignment with international standards and best practices will enhance our competitiveness, strengthen our relationships with clients and stakeholders, and improve our environmental performance and regulatory compliance. I am excited about our future plans and the journey ahead, and I am confident that our Environmental Management System will help us find innovative solutions and leverage opportunities along the way.”

Our carbon footprint

In 2023, we completed a full-scope carbon footprint assessment based on the Greenhouse Gas Protocol and set a baseline for our targets. This year, we have worked towards improving the data and methodologies behind the footprint calculations. That led to adjusting our baseline indicators (see [“Performance data: Environment”](#)).

We used the operational method consolidation approach; however, due to the unavailability of certain specific data, some information was calculated based on averages and assumptions about particular trends and behaviour (e.g. for business travel and employee commuting).



Our commitments are set in the [Environmental Policy](#).

Our actions and commitments to reduce our carbon emissions fall into three main categories: operations, governance, and stakeholders' engagement.

Operations

- ✔ We purchase renewable electricity in all locations where there is the technical possibility to do so.
- We have been implementing a new purchasing policy introducing responsible purchasing criteria. Read more [here](#).
- We have been updating our travel policy to prioritise sustainable travel choices.
- ✔ Flexible working arrangements are set as the default model of work.
- ✔ We have decided to introduce internal carbon pricing to drive low-carbon purchases and facilitate sustainable choices and behaviours.
- We are developing a carbon offsetting strategy while primarily focusing on value-chain decarbonisation.
- ✔ We have introduced Green Office KPIs. Read more [here](#).

Governance

- ✔ We have improved the data quality and methodology used for footprint calculation. We have adjusted our baseline accordingly.²
- ✔ We adopted the ISO 14001 Environmental Management System.
- ✔ We maintain top green office certifications for 90% of our total office area.
- We continue incorporating “E” criteria into all business functions, responsibilities, and overall firm strategy, and developing relevant KPIs and metrics to measure our progress.
- ✔ We are considering the timeline for submitting and validating our Net Zero targets with SBTi.

Stakeholders' engagement

- We are increasing our employees' awareness of environmental topics through training and encourage taking personal accountability for the firm's environmental performance. We intend to create new learning and development pathways to further mobilise our team members.
- ✔ We engage our stakeholders via transparent communication regarding our annual carbon footprint and positive and negative progress.
- ✔ We educate clients on the importance of ESG, and the “E” aspect in particular. Read more [here](#).
- We have been improving our collaboration with suppliers on environmental and social issues. Read more [here](#).
- We are exploring opportunities to join net-zero-related initiatives to collaborate and innovate with other sustainability leaders, meet our stakeholders' expectations, and efficiently manage risks.

- ✔ Actions implemented, monitored, and reviewed
- Being implemented
- ✔ Planned

² For example, due to improvements in the accuracy of data collection and further bringing up to a standard the methodology of the carbon footprint calculation, the base year (2022) metrics has been updated, to ensure better comparability with metrics of year 2023 and on.

Net Zero Targets

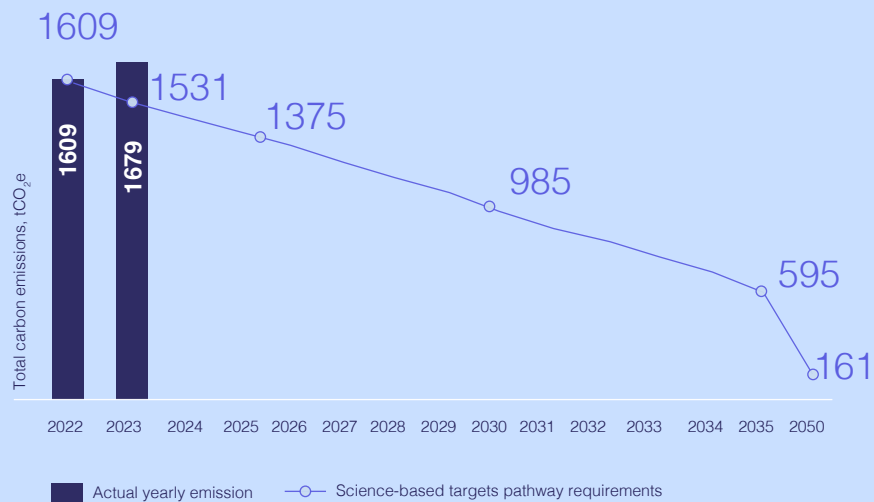
In 2024, the Sorainen Board approved setting a target of becoming a Net Zero business by 2050, reviewing this ambition annually, and ultimately setting more specific targets (both long-term and near-term). We set out targets in line with the Science-Based Targets Initiative (SBTi) requirements. We aim to submit our commitments and get our targets validated by SBTi in the future. The following sustainability report will disclose further metrics and specific targets related to the Sorainen Net Zero plan.

Despite a slight increase in total emissions in 2023, which was mainly caused by office usage, event activity, and business travel returning closer to pre-pandemic levels, we believe that incorporating an Environmental Management System and adopting new purchasing, events, and travel policies in 2024 and 2025 will help us get back on track.

In 2023, annual plans and KPIs for all office managers included a green office checklist to ensure significant progress on making our lifestyle and purchasing habits more sustainable and decreasing our carbon footprint (please see [“Performance data: Environment”](#) for more details).

Long-term target: Sorainen commits to reduce Scopes 1, 2 & 3 emissions by 90% by 2050 with 2022 as the base year.

Near-term targets: Sorainen commits to reduce Scope 1, 2 & 3 emissions by 63% by 2035 with 2022 as the base year.





Work with suppliers

We aim to build long-term relationships with our suppliers. Therefore, a great deal of attention is dedicated to checking if suppliers can meet our quality, product/service delivery needs, and the extent to which suppliers adhere to our values. We also aim to purchase most of our supplies locally. Most of our suppliers are retailers and wholesalers (of office stationery, IT equipment or food). A smaller proportion of suppliers comprises various insurance and financial services providers, PR and travel agencies, training providers, translators, notaries and couriers.

In terms of carbon emissions, the majority of our carbon footprint comes from leasing and various other real estate services, IT, event organisation and business travel (travel agency services, flights and hotel stays). So far, we mostly rely on the spend-based method for accounting for our emissions; however, as more companies on the market are becoming aware of the carbon impact of their products and services, we are aiming to collect more primary emissions data from our suppliers. We also regularly communicate with our landlords and encourage them to invest in green office improvements and provide access to renewable energy.

During the reporting period, the firm did not establish practices or policies regarding screening our suppliers based on environmental and social criteria. Basic checks on suppliers were limited to publicly available data/information on company activities, products and misconduct (ethical, criminal or environmental). In addition to basic compliance checks, screenings on environmental and social criteria, such as labour, human rights, health and safety, and anti-bribery and corruption, were carried out on an ad hoc basis, generally based on the purchased goods and services, as well as the value of the purchase.

In 2023, we commenced a significant revision of our purchasing and business travel policies, introducing various criteria related to sustainability and responsible purchasing. The updated policies prescribe a more thorough screening of potential suppliers during the tender process and the introduction of the Supplier Code of Conduct. We are currently implementing a revised purchasing policy and communicating the [Supplier Code of Conduct](#) to our suppliers. We aim to complete the initial stage of the new purchasing policy implementation by the end of this year, with the ultimate goal of applying it to all new suppliers in 2025.

A new business travel policy establishing a hierarchy of travel modes and rules regarding the choice of sustainable travel providers is currently undergoing management review. We aim to finalise the incorporation of this policy and the development of sustainable travel incentives by the end of 2024 so it can be fully implemented from the beginning of 2025.

Performance data

Our firm

	2021	2022	2023
Revenue, million EUR	33.8	37.1	38.4
Investments in knowledge management and innovations, thousand EUR	235.5	263.7	342.9
Investments in IT and security, million EUR	1.2	1.3	1.4
Investments in wellbeing and remote work arrangements, thousand EUR	255	304	360
Salaries, bonuses and related taxes, million EUR	12.7	13.6	14.5

Society

	2021	2022	2023
Donations and charity (except pro bono), thousand EUR	11.6	74.4	35.3

2020 (baseline)	2021	2022	2023	% change from baseline
Total spent on pro bono work, EUR				
91,910	77,995	125,000	139,930	52%
Total spent on pro bono work, hours				
508	518	640	604	19%
Average pro bono hours per lawyer, hours				
2.2	2.0	2.3	1.9	-16%
Lawyers involved in pro bono, %				
25	20	35	23	-8%

Environment

Energy consumption, MWh	2022 ³	2023
Purchased electricity (renewable)	199.81	191.63
Purchased electricity (non-renewable)	212.5	249.92
Purchased heat	388.62	255.22

Greenhouse gas emissions, t CO ₂ e ⁴	2022	2023
Scope 1	22.49	16.67
Scope 2 (location-based)	238.85	268.26
Scope 2 (market-based)	140.50	161.66
Scope 3	1445.58	1500.70
Total (location-based)	1706.92	1785.63
Total (market-based)	1608.57	1679.03
Greenhouse gases intensity ratio (t CO ₂ e/full-time employee (market-based))	4.08	4.17
Greenhouse gases intensity ratio (t CO ₂ e/sq m (market-based))	0.29	0.30

Sustainable workplace	2021	2022	2023
Percentage of office areas that are BREEAM/LEED/European Green Office certified	42%	90%	90%
Percentage of office areas supplied with renewable energy	66%	65% ⁵	65%

³ Restatement of data. Due to improvements in the accuracy of data collection and further bringing up of the methodology of the carbon footprint calculation to the standards, the base year (2022) metrics have been updated, to ensure better comparability with metrics for 2023 and beyond.

⁴ The categories included in the Scope 3 calculations were as follows: purchased goods and services, including upstream transport and distribution (category 1); capital goods (category 2); waste generated in operation (category 5); business travel (category 6); employee commuting, including working-from-home emissions (category 7). Fuel and energy-related activities are included in the scopes 1 and 2. Upstream leased assets are included in scope 2.

⁵ Due to an increase of the total leased square area supplied with non-renewable energy sources, the percentage of office areas supplied with renewable energy decreased.

Our office performance and KPIs for office managers for 2024

Progress indicators⁶

PRINTING SOLUTIONS and PAPER USAGE				
Using recycled or FSC paper for printing (e.g. Navigator)	✓	✓	✓	✓
Using refillable ink cartridges/low melted toners	✓	✓	✓	→
No individual printers or printers in each room	✓	✓	✓	✓
Switching to e-documentation and paperwork (dokobit, docusign, Sage, etc.)	✓	✓	✓	→
Printing set-up – printing on a card being presented or a button pressed	✓	✓	✓	✓
Providing whiteboards instead of paper boards	✓	✓	✓	✓
ENERGY EFFICIENCY				
Purchasing renewable energy	✓	✓	✗	✗
Using lights with motion sensors whenever possible	✓	✓	✗	✗
Using energy-saving lights	✓	✓	✓	→
Purchasing exclusively energy-efficient equipment (class A+ and up)	✓	✓	✓	✓
Regularly servicing the furnace, heat pump, or air conditioning systems	✓	✓	✓	✓
Automatic switching off the lights in the evening and for the weekends	✓	→	✗	✗
Providing one screen per person as a default, two screens only if asked for and justified	✓	✓	✓	✓
WATER SAVING				
Installing motion sensor taps (preferable) or low-flow tap aerators to reduce the flow of water from taps	✓	✓	✓	→
Setting an optimal default water temperature	✓	→	✗	✗
PURCHASING PRACTICES AND WASTE MANAGEMENT				
Reduce				
Making regular audits of office supplies	✓	✓	✓	✓
Buying less often and only what is needed and justified	✓	✓	✓	✓
Looking for eco-friendly alternatives for office supplies (e.g. stapleless staplers)	→	→	→	→
Having a stationary centre (e.g. in printing rooms) instead of personal stationery (apart from basics)	✓	✓	✓	✓
Cutting down or eliminating the use of products that have no green alternatives or that are no longer very useful (e.g. rubber bands or calculators)	✓	✓	✓	✓
Negotiating with suppliers using less single-use plastic for packaging and/or exploring options for returning packaging for reuse	→	→	→	→
Buying in bulk to eliminate unnecessary packaging and to decrease transport costs and administrative resources	→	→	→	→

Reuse				
Allocating space for collecting unused stationery and other goods, including fixing, re-charging or re-filling	✓	→	→	→
Using rechargeable batteries	✓	✓	→	✗
Upcycling old office furniture and equipment	✓	✓	✓	→
Choosing to repair over replacing	✓	✓	✓	✓
Bookcrossing shelves to extend the lifespans of books	✓	✓	✓	✓
Providing refillable water bottles in the meeting rooms instead of single-use bottles	✓	✓	✓	→
Filling the office kitchen or break room with reusable dishes, silverware and/or a few communal reusable containers and cups (if it is possible to use your own container/cup while buying food/coffee outside the office to eliminate the use of single-use plastic containers/cups)	✓	✓	✓	✓
Recycle				
Providing recycling stations for plastic, paper, glass, batteries	✓	✓	✓	✓
Arranging separate disposal of compostable and biodegradable waste	✓	✓	✓	✗
Removing personal garbage bins to enhance recycling practices	✓	✓	✓	→
Using compostable or biodegradable garbage bags	✓	→	→	→
Eco credentials				
Using eco-friendly cleaning products	✓	✓	✓	→
Introducing environmental clauses to contracts with significant suppliers and requesting confirmation of environmental credentials and/or information on products/services' carbon footprint	→	→	→	→
Buying eco-friendly and responsibly sourced coffee and tea	→	→	→	✗
Other				
Offering vegetarian/vegan/healthy food options	✓	✓	✓	✓
When replacing IT equipment, using upcycling as the first option (e.g. donation), recycling as the secondary	✓	✓	✓	→

- ✓ Implemented, monitored and reviewed
- In progress/implemented partially
- ✗ Not applicable/not possible to implement (partially or fully) due to country-specific regulations and practices

⁶ 'Progress indicators' columns represent the overall number of offices compliant or non-compliant with each criteria, not individual indicators for each specific office. The information is accurate as of the date of the report.

Our people⁷

	Overall			Male, %			Female, %		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Number of people (including trainees):	361	394	403	30	30	32	70	70	68
Estonia	108	123	122	28	27	29	72	73	71
Latvia	84	94	103	26	28	26	74	72	74
Lithuania	122	134	142	33	34	37	67	66	63
Belarus	47	43	36	32	33	36	68	67	64
Lawyers, total headcount:	180	224	240	31	31	34	69	69	66
Counsels	31	33	33	29	30	33	71	70	67
Senior associates	67	69	67	30	30	31	70	70	69
Associates	56	70	81	27	27	31	73	73	69
Assistant lawyers	26	52	54	42	38	39	58	62	61
Trainees/Interns	N/A ⁸	N/A	5	N/A	N/A	60	N/A	N/A	40
Business Services team (BS), total headcount:	85	102	118	7	12	13	93	88	88
BS heads and managers	30	25	26	10	16	12	90	84	88
BS specialists and coordinators	55	77	92	5	10	13	95	90	87
Leadership gender diversity									
Board members	10 ⁹	9	10	80 ⁸	89 ¹⁰	70	20 ⁸	11 ⁹	30
Management Team	N/A	N/A	6	N/A	N/A	50	N/A	N/A	50
Partners	33	44	44	76	73	71	24	27	29
BS heads	10	10	11	10	10	19	90	90	81

Learning and development	2021	2022	2023
Investments in learning and development, thousands of EUR	301.5	496.8	479.6
Average time spent per employee per year on learning ¹³			
Partners	N/A	37 hours	42.3 hours
Lawyers	N/A	54.01 hours	45.6 hours
Business Service team	N/A	N/A	N/A
Percentage of employees receiving regular performance and career development reviews, %	100	100	100

Career progression by gender		2021	2022	2023
% women among new partners promoted		50%	36%	100%
% women promoted to senior associate/counsel		N/A	N/A	68%
% women promoted to associate		N/A	N/A	40%
Age diversity		2021	2022	2023
Average employee age		33	33	34
Board members 30–50 y.o.		8	7 ⁹	8
Board members 51+ y.o.		2	2	2
New hires and turnover ¹¹		2021	2022	2023
Estonia	New hires	26	23	15
	Turnover	11%	13%	15%
Latvia	New hires	19	16	18
	Turnover	11%	12%	10%
Lithuania	New hires	31	28	25
	Turnover	25%	14%	19%
Belarus	New hires	15	5	1
	Turnover	32%	21%	28%

Occupational Health and Safety	2021	2022	2023
Engagement Index Score	73	75	77
Engagement survey response rate, %	90	94	92

Employee engagement	2021	2022	2023
Percentage of employees receiving relevant training on occupational health and safety, %	100	100	100
Work-related injuries ¹²	0	0	1

⁷ All data on employee head count is accrued as of 31 December of the indicated year.

⁸ Hereinafter "N/A" refers to non-availability of the data.

⁹ Restatement of data. Last year, we reported in error data related to the overall number of board members and gender diversity numbers as of 31 December 2021. The error was caused by an incorrect date being entered when collecting data. The error was corrected in this report.

¹⁰ Restatement of data. Last year, we reported in error data related to gender and age diversity numbers as of 31 December 2022. The error was caused by a calculation mistake; it was corrected in this report.

¹¹ Information about turnover excludes partners.

¹² There was one incidence of a work-related injury in 2023. The employee was walking from one office room to another, holding a computer while looking at the computer screen. At one point while walking they used the stairs, and because they were looking at the screen, the employee tripped and fell on the stairs. As a result of the fall, the employee suffered a cut on their knee. The employee received first aid and was referred to emergency care, where the wound was cleaned and some stitches were put in. The health and safety rules regarding occupational accidents were repeated to the employees, and during instruction regarding the work health and safety rules, it is now emphasised to new employees and trainees to be especially careful on the stairs.

¹³ Restatement of data. Due to improvements in the accuracy and methodology of data collection, the numbers related to the average time spent per employee a year on learning has been updated. Unfortunately, new methodology has not yet allowed us to gather accurate data for Business Services teams metrics; however, we are working on improvement of data recording and collection for this category as well.

About this report

This report has taken us a step further in increasing the quality of the data we disclose: we further aligned¹⁴ our report to the GRI Standards 2021 and European Sustainability Reporting Standards, and also used indicators from SASB Standards for professional and commercial services companies.

Among the further steps we plan to implement will be a progressive alignment with the standards mentioned above, so that we can eventually report in accordance with the GRI Standards 2021 and European Sustainability Reporting Standards, including the adoption of external assurance.

Reporting boundaries and timeline

This report covers a total of seven Sorainen entities, including the entities operating in Estonia (Advokaadibüroo SORAINEN AS, Reg. No. 10876331; ASLO Konsultatiseerimise OÜ, Reg. No. 10916533), Latvia (Sorainen ZAB SIA, Reg. No. 50203349641; SIA SLOR, Reg. No. 40003355893), Lithuania (Advokatų kontora Sorainen ir partneriai, Reg. No. 9400025; SLOV services UAB, Reg. No. 111658118) and Belarus¹⁵ (Sorainen and Partners FLLC, Reg. No. 190961147).

The reporting period for this year's report is 1 January 2023–31 December 2023. This year, we have already decreased the time gap between the end of the reporting period and the date of the respective sustainability report release from the end of October to the beginning of September to ensure that the report and the data are more up-to-date and reliable, and we aim to further improve our reporting practices in the following reporting periods. Due to this, some information in this report might be duplicated by the information provided in last year's report, where we reported some of the progress made in the first half of 2023.

Restatement of data

Some of the data and information presented in last year's report may be presented again here to ensure the accuracy, consistency, clarity and reliability of the information and data. Throughout the document, whenever data has been restated, a relevant statement with clarification regarding the grounds for restatement has been provided in a footnote.

Other reports. In July 2024, Sorainen's Latvian and Estonian offices also published their annual reports for the financial year 2023, providing more detailed non-financial and country-specific information in addition to financial disclosures. More information is available [here for Sorainen Latvia](#) and [here for Sorainen Estonia](#). Sorainen Lithuania also submitted its [Communication on Progress to the United National Global Compact](#).

Previous sustainability reports:

- [report 2022](#) (reporting period 1 January 2021–30 June 2022),
- [report 2023](#) (reporting period 1 January 2022–31 December 2022).



¹⁴ For the avoidance of doubt, “aligned” does not mean reporting “in accordance” or “in reference” with any of the mentioned reporting standards. We used standards in order to identify material aspects, streamline our strategy and reporting, as well as to improve data, and set key performance indicators and targets to enhance our performance and impact.

¹⁵ As of the date of this report Belarus office is being wound up and we plan to finalise the process within 2024.

GRI, SASB, UN SDG and ESRS content indexes


Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
GENERAL DISCLOSURES & MATERIAL TOPICS			
GRI 2-1	Organisational details	Business and clients	
GRI 2-2 ESRS 1 5.1	Entities included in the organisation's sustainability reporting	About this report/Reporting boundaries and timeline	
GRI 2-3 ESRS 1 §73	Reporting period, frequency and contact point	About this report/Reporting boundaries and timeline	
GRI 2-4 ESRS 2 BP-2 §13, §14 (a) to (b)	Restatements of information	About this report/Restatement of data Performance data/Environment Performance data/Our people Performance data/Our people/Learning and Development	
GRI 2-6 ESRS 2 SBM-1 §40 (a) i to (a) ii, (b), §42 (c)	Activities, value chain and other business relationships	Business and clients Our journey Our stakeholders Our materiality approach Business and clients/Focus on ESG Environment/Work with suppliers Performance data/Our firm ESG Policy	
GRI 2-7 ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	Employees	People Performance data/Our people	
GRI 2-8 ESRS S1 S1-7 §55 to §56	Workers who are not employees	Not reported due to confidentiality constraints: we have a few subcontractors who are working for us when we need specific competencies, but we cannot disclose any specific information regarding these arrangements	
GRI 2-13 ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	Delegation of responsibility for managing impacts	Our journey Our governance	
GRI 2-22 ESRS 2 SBM-1 §40 (g)	Statement on sustainable development strategy	Message from our managing partner Our journey	

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
GRI 2-23 ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §20, and §AR 14 and 17; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS G1 G1-1 §7	Policy commitments	Business and clients/Operating as a single ecosystem People/Career, remuneration and wellbeing People/Building a culture of learning People/Moving forward with diversity, equity and inclusion Environment/Environmental Management System Environment/Our carbon footprint Environment/Work with suppliers Supplier code of conduct ESG Policy Environmental Policy	
GRI 2-24 ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS G1 G1-1 §9 and §10 (g)	Embedding policy commitments	Details are provided throughout the report, including in: Our governance Business and Clients/Operating as a single ecosystem People/Career, remuneration and wellbeing	
GRI 2-28	Membership associations	Details are provided throughout the report	
GRI 2-29, 3-1, 3-2 ESRS 2 SMB-2 §45 (a); ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv; ESRS 2 SBM-3 §48 (a) and (c)	Approach to materiality and stakeholders engagement List of the material topics	Our materiality approach Our stakeholders	
HELPING CLIENTS ON THEIR JOURNEYS			
GRI 3-3 ESRS S4 SBM-3 §10 (c)	Management of the material topic Helping clients succeed on their ESG journey	Business and clients/ Focus on ESG ESG service line	 8.1, 8.2, 8.3, 8.4, 8.5, 8.8, 8.10, 9.1, 9.2, 9.3, 9.4, 10.2, 10.3, 12.2, 12.6, 16.6, 17.1

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
DATA PRIVACY AND SECURITY			
GRI 3-3, 418-1 SASB SV-PS-230a.1, SV-PS-230a.2, SV-PS-230a.3 ESRS S4 SBM-3 §10 (b); S4-1 §13; S4-2 §20; S4-4 §31, §AR 30; §35	Management of the material topic Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business and clients/ Operating as a single ecosystem Business and clients/ Confidentiality, privacy and information security Business and clients/ Key numbers	 16.6, 16.10
PROFESSIONAL INTEGRITY AND ETHICS			
GRI 3-3, 205-1, 205-2, 205-3 SASB SV-PS-510a.1, SV-PS-510a.2 ESRS G1-3 §16 and §18 (a) to (c), §24 (b), §AR 5, §20, §21 (b) and (c) and §AR 7 and 8, G1 G1-4 §25	Management of the material topic Operations assessed for risks related to corruption	Business and clients/ Operating as a single ecosystem ESG Policy	 16.3, 16.5, 16.6, 16. b
INNOVATION			
GRI 3-3 ESRS 1 §11	Management of the material topic Knowledge management, innovation and technology	Business and clients/ Among the most innovative law firms in Europe Business and clients/ Key numbers Performance data/Our firm Society/Improving the legislative environment and boosting innovations Sorainen Quality and Innovation	 8.2, 9. b, 17.16

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
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DIVERSITY, EQUITY AND INCLUSION


GRI 3-3 ESRS S1 S1-1 §17; §24, S1-4 §38; §AR 40 (a); S1-5 §44; §47 (b) and (c)	Management of the material topic	People/Moving forward with diversity, equity and inclusion Performance data/Our people ESG Policy	 3.8, 4.3, 5.1, 5.2, 5.5, 5. c, 8.5, 10.2
GRI 405-1 SASB SV-PS-330a.1 ESRS 2 GOV-1 §21 (d); S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-9 AR 71	Diversity of governance bodies and employees	Our governance Performance data/Our people	
GRI 405-2 ESRS S1 S1-16 §97 and §98	Ratio of basic salary and remuneration for women to men	People/Competitive remuneration and benefits People/Key numbers Performance data/Our people	
GRI 406-1 ESRS S1 S1-17 §103, §AR 103	Incidents of discrimination and corrective actions taken	People/Moving forward with diversity, equity and inclusion People/Key numbers	


COMMUNITY ENGAGEMENT AND PRO BONO


GRI 3-3, 413-1 ESRS S3 SBM-3 §9 (c); S3-1 §12; S3-2 §21; S3-4 §33, §34; §AR 31, §AR 34 (a); S3-5 §39, §43 ESRS S3 S3-2 §19; S3-3 §25; S3- 4 §AR 34 (c)	Management of the material topic Operations with local community engagement, impact assessment and development programmes	Society/Key numbers Society/Shared Mission and pro bono Society/Contributing to quality education Society/Improving the legislative environment and boosting innovations Society/Supporting arts, children and youth, democracy, and security in the Baltics Performance data/Society ESG Policy	 13.8, 3.d, 4.3, 4.4, 4.5, 4.7, 4. b, 4. c, 8.6, 9.3, 9. b, 12. a, 13.1, 16.3, 16.6, 17.16
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Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
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TALENT ATTRACTION, RETENTION, WELLBEING AND DEVELOPMENT

GRI 3-3 SASB SV-PS-330a.3 ESRS S1 S1-1 §17; §20 (c); S1-2 §27, 27 (a) to (c); S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c).	Management of the material topic Employee engagement	People/Career, remuneration and wellbeing People/Building a culture of learning People/Key numbers Performance data/Our firm Performance data/Our people ESG Policy	
GRI 2-19, 2-20, 2-21 ESRS 2 GOV-3 §29 (a) to (c) and (e); ESRs E1 §13	Remuneration policies, process to determine remuneration, annual total compensation ratio	People/Competitive remuneration and benefits Performance data/Our firm Not all disclosures are reported due to confidentiality constraints	3.8, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.5, 8.1, 8.3, 8.5, 8.8, 10.2, 10.3, 16.3, 16.4, 16.5, 16.6, 16.7
GRI 401-1 SASB SV-PS-330a.2 ESRS S1 S1-6 §50 (c)	New employee hires and employee turnover	People/Key numbers Performance data/Our people	
GRI 401-2 ESRS S1 S1-11 §74; §75; §AR 75, S1-15 §93	Social protection. Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not disclosed due to confidentiality constraints	
GRI 403-1, 403-6, 403-9 ESRS S1 S1-4, §38 (a); S1-14 §88; 89; 90 §AR 82	Occupational health and safety management	People/Compliance People/Flexible work arrangements and wellbeing Performance data/Our people/Occupational Health and Safety	
GRI 404-1, 404-2, 404-3 ESRS S1 S1-13 §83 (b) and §84, 8; S1-1 §AR 17	Employees development Average hours of training per year per employee	People/Building a culture of learning Performance data/Our people/Learning and development People/Transparent and equal career progression People /Moving forward with diversity equity and inclusion	

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
STRONG REPUTATION AND COMPLIANCE			
GRI 3-3	Management of the material topic	Our governance Business and Clients/ Operating as a single ecosystem Business and Clients/ Confidentiality, privacy, and information security ESG Policy Sorainen Awards and Recognition	 5.2, 5.5, 8.1, 8.3, 8.5, 8.8, 16.3, 16.5, 16.6, 16.7, 16.10, 16.a
GRI 2-9, 2-10, 2-11, 2-12, 2-14, 2-17 ESRS 2 GOV-1 §21 (a) to (b) and (d) to (e), §22, §23; ESRS G1 §5 (b)	The role of the administrative, management and supervisory bodies: <ul style="list-style-type: none"> - governance structure and composition - nomination and selection of the highest governance body - chair of the highest governance body - role of the highest governance body in overseeing the management of impacts - role of the highest governance body in sustainability reporting - collective knowledge of the highest governance body 	Our governance Performance data/Our people ESG Policy	
GRI 2-15	Conflicts of interest	Business and clients/ Operating as a single ecosystem	
GRI 2-16 ESRS 2 GOV-2 §26; ESRS G1-3 §18 (c)	Communication of critical concerns	Business and clients/ Operating as a single ecosystem	
GRI 2-18	Evaluation of the performance of the highest governance body	Not disclosed due to confidentiality constraints	

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
GRI 2-25 ESRS S1 S1-1 §20 (c); S1-3 §32, §AR 31; ESRS S2 S2-1 §17; S2-3 §27; S2-4 §33 (c); ESRS S4 S4-1 §16; S4-3 §25, 26	Processes to remediate negative impacts	Business and clients/ Operating as a single ecosystem Environment/Work with suppliers	
GRI 2-26 ESRS S1 S1-3 §AR 32; ESRS S2 S2-3 §27 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a) and (c); G1-3 §18 (a)	Mechanisms for seeking advice and raising concerns	Business and clients/ Operating as a single ecosystem	
GRI 2-27 ESRS S1 S1-17 §103 and §104; ESRS G1 G1-4 §24 (a), 25	Compliance with laws and regulations	Business and clients/ Key numbers Business and clients/ Operating as a single ecosystem	
PUBLIC STANCE ON WHAT IS IMPORTANT			
GRI 3-3 ESRS 1 §11	Management of the material topic	Business and Clients/ Focus on ESG Society/Improving the legislative environment and boosting innovation ESG Policy	 5. c, 8.3, 8.8, 10.3, 10.4, 10.6, 12.6, 12.7, 13.2, 13. b, 16. b, 17.13, 17.14, 17.15

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
CLIMATE CHANGE AND ENVIRONMENTAL MANAGEMENT			
GRI 3-3 ESRS E1 E1-2 §25; E1-3 §26; E1-4 §33, §34 ESRS E2 §AR 9; 2 IRO-1, E2-1 §12; E2-2 §16-19; E2-3 §20; ESRS E3 E3-1 §9; ESRS E1 E1-2 §22; E1-3 §26; E1-4 §30, 33 and §34; ESRS E5-1 §12; E5-2 §17; E5-3 §21	Management of the material topic	ESG Policy Environmental Policy Environment/Environmental Management System Environment/Key numbers	    
GRI 302-1, 302-4 ESRS E1 E1-5 §37	Energy	Environment/Our carbon footprint Environment/Net Zero Targets Performance data/Environment Performance data/Our office performance and KPIs for office managers for 2024	3.8, 8.4, 9.4, 12.2, 12.3, 12.5, 12.6, 13.2, 13. b
GRI 303-1, 303-5 ESRS E3 IRO-1 §8 (a); E3-1 §9; E3-2 §15	Water	Environment/Our carbon footprint Performance data/Our office performance and KPIs for office managers for 2024	
GRI 305-1, 305-2, 305-3, 305-4, 305-5 ESRS 1 §11, ESRS E1 E1-4 §34; §AR 25 (b) and (c); E1-6 §44; 51; E1-6 §53-55; E1-3 §29 (b);	GHG emissions: scope 1,2,3; emissions intensity and reduction	Environment/Our carbon footprint Environment/Net Zero Targets Performance data/Environment Performance data/Our office performance and KPIs for office managers for 2024	
GRI 306-1, 306-2, 306-3, 306-4, 306-5 ESRS E5 E5-5 §37, §38 and §40	Waste	Environment/Our carbon footprint Performance data/Our office performance and KPIs for office managers for 2024	

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
RESPONSIBLE PROCUREMENT AND SUPPLY CHAIN MANAGEMENT			
GRI 3-3, 308-1, 414-1 ESRS G1 G1-2 §12, 15, 16	Management of the material topic Screening suppliers using environmental and social criteria	ESG Policy Environment/Work with suppliers Supplier code of conduct Not all disclosures are reported yet due to the absence of relevant data and/or the initial stage of relevant process implementation	  
ECONOMIC PERFORMANCE			
GRI 3-3, 201-1	Management of the material topic Direct economic value generated and distributed	Business and clients/Key numbers Performance data/Our firm Performance data/Our people/Learning and Development Performance data/Society Not all disclosures are reported due to confidentiality constraints	   
GRI 201-2 ESRS 2 SBM-3 §48 (a), (d) and (e); ESRS 2 SBM-3 §18; E1-3 §26	Financial implications and other risks and opportunities due to climate change	Environment/Environmental Management System Not all disclosures are reported yet due to the absence of relevant data and/or the initial stage of relevant process implementation	8.2, 8.4, 9.4, 12.2, 12.3, 12.5, 12.6, 13.2, 13. b
EDUCATING CLIENTS AND THE MARKET			
GRI 3-3 ESRS 1 §11	Management of the material topic	Sorainen Publications Sorainen Events Details are provided throughout the report	   
			8.8, 12.6, 12.8, 12.7, 16.3, 16.10, 17.1, 17.16, 17.17

Get in touch with us!

If you have comments or questions about this report or would like to learn more about our sustainability journey, please email us at sustainability@sorainen.com.

To find out more about how our team can support you on your ESG journey, please get in touch with Vitalija Impolevičienė, co-head of our ESG service line, at vitalija.impoleviciene@sorainen.com.

