

Change Starts with Us

Sustainability Report 2023

Reporting period:
1 January 2022–31 December 2022

SORAINEN



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Message from our managing partner

Dear Reader,

It has only been a year since our last – and first – sustainability report, but it seems like you could multiply this time by five. So fast and intense has the developments have been.

Firstly, we have been rapidly expanding our ESG related services to clients, and have the inclusion in The Legal 500 Green Guide as the only pan-Baltic law firm with ESG focus to speak for it. New legislation is coming from Europe, so the topic is very much on every company's radar.

While helping clients with compliance, we also have to push for improving the ESG framework that would be fair, realistic and motivating. One thing we need is a more inclusive approach to defence investments, as they eventually secure our freedom. This spring we launched Defence Sector Group which is already contributing to development of the defence ecosystem in the Baltics.

Secondly, we as a firm have been changing internally, as the caption of this report clearly states. Perhaps most tangibly, we have been working on environmental sustainability. We calculate our carbon footprint (yes, not easy

to get the data, but doable) and aim to get our Environmental Management System certified under ISO 14001. Our Estonian office received the European Green Office certificate, an achievement reached by 50 companies in the country. We hope the club will expand in the coming years.

What's more, I dare to say we have reached a tipping point in our thinking. We are indeed having many ESG related conversations in our firm right now. Some are about people, like female leadership, supporting LGBTIQ+ community or flexible work. Others concern more directly our business, such as making sure we don't serve sanctioned or other doubtful clients, reducing our footprint or establishing a sustainable supply chain. I am happy that with our culture of open dialogue we make progressive decisions without creating internal tensions, like going to Baltic Pride 2023 with Sorainen flags.

There are many reasons why each organisation should dedicate conscious efforts to ESG. Let me name just one, perhaps not so often mentioned: it is a way to make ourselves feel that our actions matter and we are making this world a better place.

A stylized, handwritten signature in dark ink, appearing to read 'LS' followed by a flourish.

Laimonas Skibarka,
Managing Partner of Sorainen

Sorainen and sustainability

During the uncertainties and challenges of the last few years, we have accelerated our sustainability and ESG efforts to new levels. This has helped us to build stronger governance mechanisms, manage stakeholders' expectations regarding our firm's ESG compliance, increase the engagement and loyalty of our people, and build the necessary capabilities to support clients and inspire other market players to change.

We were the first law firm in our region to launch a sustainability report in October 2022, covering all jurisdictions in which the firm operates. We also promoted a lawyer to the position of sustainability officer to create ownership over sustainability and ESG strategy implementation. Additionally, we have a dedicated cross-functional team monitoring and improving our sustainability efforts at the regional and local levels. The work of the sustainability team is guided by the steering committee, which consists of the firm's partners, senior management and board members.

There are four main aspects that helped us to design a comprehensive and holistic sustainability strategy. Those are our values.

1. Client focus and business-mindedness

Building a regional team of more than 25 experienced partners and lawyers focusing on ESG-advisory services has helped our clients to succeed in business working towards sustainable change and helped us to obtain the competencies necessary for strengthening our responsible business model.

2. Teamwork and sharing of know-how

Sharing experience and knowledge not only within the firm, but also with our clients, NGOs, students and other stakeholders helps us to fill in the gaps and grow our capabilities faster. The wide network of partnerships we build every day accelerates our efforts towards the creation of a long-lasting, positive impact on the environment and society.

3. Excellence and innovation

A culture of innovation pushes us to expand into sustainability topic and navigate the fast-changing environment of ESG-related frameworks and expectations.

4. Ethics and respect

Our sustainability mindset is firmly encoded in our firm's core purpose – to grow prosperity in the region by helping clients succeed in business. Such prosperity would not be possible without strong institutions and solid governance, prosperous communities and a thriving environment. By following high standards of ethics and respect, and starting sustainable changes with ourselves, we want to encourage others to follow our example with confidence and trust in a better future.

In defining Sorainen's sustainability strategy and setting targets and directions for action, we started with the United Nations Sustainable Development Goals (UN SDGs) closest to our hearts:



Our sustainability endeavours are built on four pillars: our business and clients, our people, our impact on society, and our impact on the environment.

Environment

People

Sustainability

Business and Clients

Society



Highlights of 2022

The only pan-Baltic ESG-focused firm

Our efforts in the field of ESG legal advice have been noticed by The Legal 500 Green Guide, which has recognised Sorainen as the only pan-Baltic law firm with an ESG focus. As a full-service law firm we are further investing in supporting our clients on various aspects related to ESG legal requirements and providing an in-depth understanding of related opportunities and challenges.

Improving environmental performance

At the end of 2022 we calculated our environmental impact for three out of four offices, with the intention to complete the full assessment in 2023, as well as setting short and long-term targets for improvement of our environmental performance. We started working towards incorporation of Environment Management System under ISO 14001 and aim to get it certified in 2024. At the beginning of 2023 we also started revising our purchasing policies and supply chain management procedures. We expect to finalise this revision in the beginning of 2024. Sorainen Estonia was certified as a European Green Office in May 2023.

The rise of automation

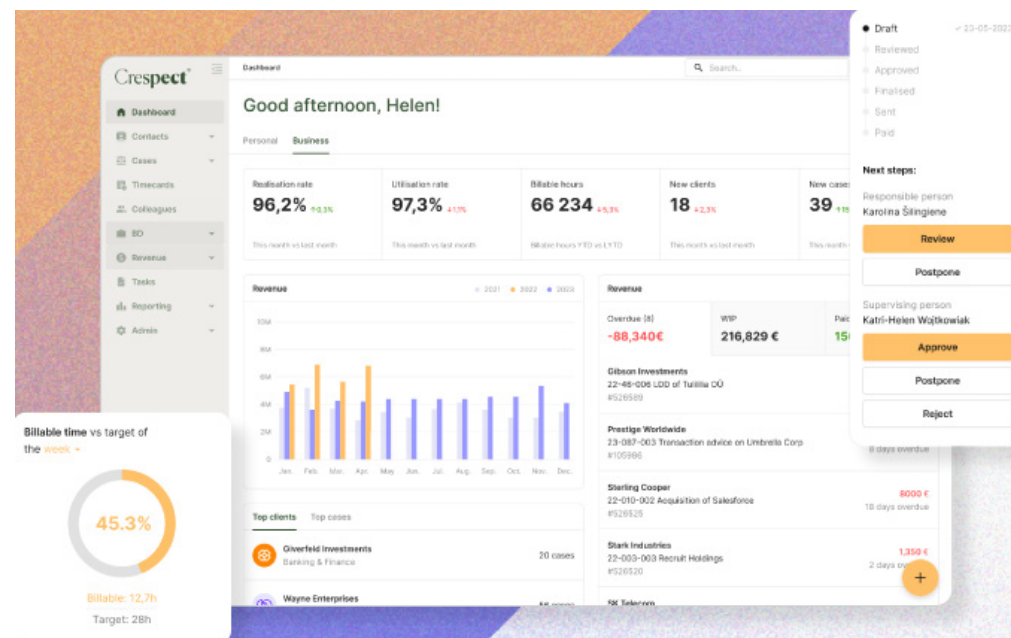
After years of successful document automation for internal purposes, in 2022 we also started providing document automation service to clients who are looking to cut the cost of manual contract management and are ready to onboard a modern solution for their everyday needs. In 2022 we reached the significant 2,000 uses of automated documents, which saved us well over 5,000 hours of manual work on document drafting. Our automated documents were used over 1,300 times by our clients in 2022 and we have already reached over 3,000 uses by mid-2023. Automation allows us and our clients to achieve higher level of economic productivity; our employees to be engaged in complex and interesting work; and the firm to also minimise human error factor, thus providing better services, reducing possibility of non-conformity and strengthening our governance.

Our services expanded

In response to turbulence in the market, increasing client needs, and expanding promotion of the rule of law and strong governance we launched three new services in 2022. The [Defence sector group](#) was established to answer the growing interest in this industry and to help clients navigate this complex environment. The [Sanctions Compliance](#) service was designed to help our clients measure their sanctions-related risk level and protect their business. We were the first on the market to establish a [Ukraine Emergency Room](#) in order to support all those who have been affected by the war.

Reviving live trainings

E-learning at Sorainen holds a significant role in everyday development. In 2022 our own e-learning platform iKnow was recognised with a nomination for the Financial Times Innovative Lawyers Award. 2022 also saw the return of live trainings: our teams were able to share their internal knowledge and connect with each other with the purpose of learning how to better serve our clients. A variety of live trainings organised across multiple offices resulted not only in better-informed colleagues but also in higher levels of engagement and team spirit, which was needed in the post-pandemic period.



Enhancing IT infrastructure and security

In 2022 we started the project of moving our server infrastructure to the cloud to build up even more protection for information security and confidentiality, speed up the processes and ease up the requirements for management.

Strengthening the firm with 11 new partners

We strengthened the firm with eleven new partners, and over 100 colleagues took the next step in their career journey. We also dove deeper into matters of diversity, equity and inclusion at Sorainen, as part of our effort to develop and maintain a diverse workplace where everyone feels included and has equal opportunities to succeed.

Launching our own startup

In October 2022, the cloud service solution Crespect – an intelligent legal practice management platform with everything a law firm needs to manage its day-to-day business – was launched. Crespect is a spin-off company of Sorainen, which will soon be introducing to international markets the platform developed in-house by the Sorainen team. Among other benefits, this tool helps players on the legal market to improve their governance mechanisms, such as efficient client and other contact management, automatic compliance and conflict-of-interest checks, and enhanced information security.

Business and clients

16 PEACE, JUSTICE
AND STRONG
INSTITUTIONS



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.

With 44 partners and more than 250 lawyers and tax specialists, we have the resources to support our clients with all business law and tax issues in Estonia, Latvia, Lithuania and Belarus. Since our founding in 1995, the firm has worked on the most significant mandates for international and local clients in the region.

We are committed to:

- Enhancing inclusive and sustainable economic growth and entrepreneurship, as well as employment and decent work in the region through innovation.
- Building just, peaceful and inclusive societies by promoting the rule of law and ensuring access to justice for all by providing the highest level of legal advice, including pro bono.
- Working to eliminate bribery and corruption, as well as taking measures to combat terrorism and crime.
- Contributing to the development of effective, accountable and transparent institutions and businesses.

We support clients on all business law and tax issues involving our region. Sorainen clients come from a diverse range of sectors, ranging from mature businesses in the finance, technology, media and telecommunications, real estate and construction, industrial and energy sectors to startups and private clients. In 2022, we worked with more than 3,100+ clients, 1,200+ of whom were from one of 66 countries outside of our region – most frequently EU countries, the United Kingdom or the United States.

HIGHLIGHTS OF 2022:

- EUR 37 million+ in revenue.
- 195,000+ hours of legal advice to 3,100+ clients.
- Launched three new service lines: the Defence sector group, and ESG and Sanctions services.
- Ranked first in the Baltic client satisfaction survey Prospera.
- Ranked 22nd among the most innovative law firms in Europe according to the Financial Times.



1995
founding year

44
partners

390+ people
across four countries

80,000+ mandates
received since 1995

15,000+ clients
served since 1995

Operating as a single ecosystem



Sorainen's offices operate together as a single ecosystem under a single ISO 9001-certified quality management system (QMS). As part of the onboarding procedure, all our staff members are familiarised with the QMS guidelines and

are required to pass a test on the rules. They are also provided with regular trainings and updates on effective policies through various internal communication channels. A regular relevant risk assessment of our operations is performed, and where applicable due diligence processes are executed. Pursuant to the QMS, we organise annual internal and external QMS audits. Internal audits are conducted each September and external audits are conducted 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.

External audits are conducted by a LRQA Group affiliate entity and auditor according to an external audit plan. This year we completed the three-year certification cycle and had our last surveillance audit of the cycle in May 2023. The external audit did not identify any non-conformities. A new certification cycle will begin in January–February 2024.

Ensuring the highest standards of compliance

Sorainen's Compliance & Quality team includes the head of the Compliance & Quality team, compliance specialists, and several compliance assistants and other carefully selected representatives (partners, lawyers, administrative personnel, and IT specialists) from all parts of the firm. The Compliance & Quality team is in charge of implementing the QMS throughout the firm, and for considering and mapping all possible risks the firm may face, from bank failures to IT risks, fire, theft, money laundering, and departing staff or partners.

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, got acquainted 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, nor any cases of insider trading, were identified.



Our QMS contains detailed guidelines of 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 and know your client procedures. Everyone in the firm is regularly reminded of the firm's policies in this regard through various trainings and internal communication channels.

Sorainen is committed to conducting business ethically and honestly, and to implementing and enforcing systems to ensure that bribery is prevented. Thus, Sorainen people are prohibited from engaging in any form of bribery, whether directly or indirectly (such as through a third party), and whether actively (offering a bribe) or passively (accepting a bribe). Where relevant, we communicate our anti-bribery and corruption policies and procedures to our business partners, including clients and suppliers; however, at present no data is available as to the number or percentage of such business partners.

Because Sorainen is occasionally faced with a potential or actual conflict-of-interest situation, at either an individual or firm/office level, it is essential to have effective protocols in place. These rules must be followed when any new client or case is accepted. An extensive list of reasons for refusing to accept a specific mandate is set out in the applicable QMS Conflict Check guidelines. Any potential conflicts of interest involving Sorainen employees' interests that are identified are recorded in a register, along with a description of the effective measures being taken to manage the situation. These registered items are reviewed at least once a year to ensure up-to-date documentation. A specific set of rules regulates conflicts of interest between client mandates.

Sorainen requires that everyone in the firm observe all applicable laws, including the General Data Protection Regulation (Regulation (EU) 2016/679, GDPR) and other applicable data-protection legislation, as well as legislation regulating the legal profession (e.g., laws and regulations relating to confidentiality and attorney-client privilege). The QMS sets out detailed rules with respect to protecting the security and confidentiality of personal data, including when data is being processed and during audit procedures. No major data breaches or leaks were identified during the reporting period. The only incident identified related to the stealing of one employee's

credentials; however, no documents or information, including personal data or confidential information, were accessed as a result.

Furthermore, the QMS provides extensive handling procedures related to claims, complaints or nonconforming services as well as disciplinary procedures for violations of professional integrity policies. Failure to notify Sorainen and responsible partners of a complaint or professional mistake

is regarded by the firm as a more serious breach than the professional mistake itself. For repeated or gross misconduct, the firm takes appropriate measures to avoid further misconduct.

To ensure compliance with the applicable tax regulations and accounting standards, as well as to prevent any fraudulent financial transactions, all our entities undergo annual external audits. The most recent publicly available reports can be found [here for Sorainen Latvia](#) and [here for Sorainen Estonia](#).





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 where disclosure is required by law. We have developed a number of organisational, technical, and legal separation-management tools in order to ensure that such information remains confidential, including implementing and certifying an information security management system under **ISO/IEC 27001**.

Our IT team is always working to improve our IT security systems, and proactively anticipates potential threats and risks, as well as developing relevant prevention mechanisms to mitigate them. All staff members are obliged to undertake regular IT-security-awareness training at least once a year. Our IT team also provides regular updates on new phishing strategies and shares applicable tips on detecting and resolving potential cybersecurity breaches, as well as alerting employees about them.

During the reporting period a few new trends in cyberattacks were identified by our IT team: in particular, phishing attacks claiming to be local authorities.



Our governance

Until 2023, Sorainen's board handled the firm's day-to-day management. They made decisions regarding firm-level policies, and have been in 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. The board's role remains in the realm of strategic development, finance, risk management, client service, knowledge and innovations.

The board is made up of the senior partner, the managing partner, and the country managing partners for each Sorainen office, along with other key persons regularly invited to join it. The ten permanent members of the board include nine from Sorainen and up to two individuals from outside the firm with significant experience working and managing at international companies. The main goal of the external member(-s) of the board is to ensure that the firm's management decisions take into account the experience from diverse backgrounds and various cultural spaces.

The managing partner leads the firm, focuses on long-term strategy and oversees business operations, while the chief operating officer takes care of daily business activities and streamlines internal processes.

Since the last report we have improved our female leader representation at the board level, reaching a 33%-to-67% female-to-male ratio, from the 22%-to-78% indices of the previous period.

**Restatement of data: The last year report provided a rounded number of 20%-to-80% ratio, that is specified as 22%-to-78% ratio in this year report.*

In the reporting period

ESG
service line launched

EUR 263,700
invested in knowledge management
and innovations

EUR 1.3 million
invested in IT and security

0 major data
breaches or leaks

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

Over the last few years, Sorainen has been very successful in automating documents for internal use. Since starting our journey in 2020, we have been able to double the use of automated documents every year, reaching the significant 2,000 uses in 2022, saving us well over 5,000 hours of manual work on document drafting (equating to roughly EUR 700,000 based on a calculation of the hourly rate). Inspired by our own success, we decided to share the solution with our clients and have onboarded several external projects in 2022. The automated documents were used over 1,300 times by our clients in 2022, and the number has already reached over 3,000 uses in 2023.

Sorainen offers document automation for clients, giving access to questionnaires to the relevant employees of the client and providing continuous maintenance of the documents' content and quality. This way, clients not only receive an automated solution that helps them to eliminate human error and boost efficiency, but can also make sure that the documents are always up to date and are managed by legal professionals.

With the help of document automation, we are able to secure the knowledge of any complex document and to optimise each step of the way from the perspective of an actual user. We are able to create highly tailored documents and help our clients to take advantage of the full variety and flexibility that the document automation system provides. We are very proud to be able to share access to our tailor-made solutions with our clients, thus bringing the innovation directly to them.

Our clients can easily navigate the document questionnaires and select the variations they need. By using the preview function, they can easily follow the changes made in the document draft. Another great feature is that they can create several documents by filling out just one questionnaire. They can also insert any relevant details directly from the questionnaire. There is no need to delete irrelevant options; they disappear with one simple click. This provides significant time savings – for many documents, the completion time is cut by 50% compared to the usual drafting.

Document automation is led firm-wide by the Knowledge Management and Innovation team. Team members are located across all four offices, thus providing easy access to tailor-made language-specific solutions for clients in the whole region. The automation is done by the team members after being connected to the client via the lawyers who are working with the client directly. Our lawyers have a good overview of what kind of documents are being used by the clients and can suggest automating those that would be specifically beneficial in a certain situation.

Once the initial drafts of the document to be automated have been shared, the team gets to work on the questionnaire and collects any missing pieces from the client. When

needed, our lawyers also review the document and suggest improvements to ensure best quality for the document that is about to be automated. Moreover, our lawyers are used to using automated documents and can advise clients on the best solution. Once the automation is done, the client gets to test out the solution before making the decision to commit to the proposed service package.

We are also open to sharing our expertise in the field of document automation with our colleagues from other international law firms, as we keep in close contact with those at various stages of implementing document automation internally and exchange our internal questionnaires and know-how with them.





Focus on ESG

The impact of Environment, Social and Governance (ESG) framework on business continues to increase. Making investment decisions and organising business processes now requires a skilful navigation of the ESG regulatory landscape. At the beginning of 2022 we formed a regional team of 29 experienced partners and lawyers and launched our ESG advisory service to help clients succeed in business while remaining compliant with both hard and soft ESG criteria. One of these partners, Eva Berlaus, graduated with an executive MBA from SSE Riga in October 2022; her master's thesis was devoted to the green deal and analysis of ESG-related risk management at the biggest enterprises in Latvia.

Our efforts in the field of ESG legal advice have been noticed by the Legal500 Green Guide, which recognised Sorainen as the only pan-Baltic law firm with an ESG focus.

Consistent with our long-standing commitment to helping our clients become and stay compliant with applicable laws and regulations, as well as with a rigid approach to sanction compliance within Sorainen, our legal team also launched a [new service line related to sanctions compliance](#). During the reporting period Sorainen's sanctions practice noted the emergence of several trends connected to the development and enhancement of existing sanctions and corresponding compliance measures. The firm's clients are demonstrating an increased emphasis on risk assessment and due diligence. Sorainen assisted clients in identifying potential exposure to sanctioned individuals, entities or jurisdictions. Another prevailing area was the extraterritorial reach of sanctions. Sorainen helped multinational companies to understand the potential impact of sanctions on their global operations and to devise strategies in the face of cross-border complexities.

Notable cases on ESG and renewable energy we worked with during the reporting period

- In Latvia we provided legal assistance in the development of a concept and business model for the Riga Energy Efficiency Fund (REEF) provided by the Riga Energy Agency. The development of the REEF concept is a crucial step towards the city co-financing energy-efficient renovations to residents' homes. The implementation of REEF would help with achieving Riga's climate goals, saving 410,784 MWh of energy per year and reducing CO2 by 59,563 tons per year.
- In Lithuania, we conducted ESG training for members of the Lithuanian Actuarial Society. We introduced them to the requirements of the EU Sustainable Finance Disclosure Regulation, the EU taxonomy, and the Corporate Sustainability Reporting Directive, as well as the legal requirements for integrating ESG aspects into the governance and product development of insurance undertakings.
- In Estonia, we advised Sunly, an independent power producer, in relation to raising EUR 30 million from the European Bank for Reconstruction and Development (EBRD) to expand its renewable energy capacity in the Baltics and Poland, which is crucial for achieving significant savings in greenhouse gas emissions, and for promoting energy security in the region.

We continued investing in educating clients – and the market in general – on ESG matters by sponsoring webinars, producing newsletters, accepting various speaking opportunities, and establishing partnerships:

- Sorainen Latvia launched ESG Talks, a series of events devoted to various aspects of ESG that enterprises need to be aware of. In 2022 and the first half of 2023, nine events attended by almost 2,000 clients and business partners in total were organised.
- Sorainen supported the Novatore Impact Summit, an international conference promoting women's economic empowerment, at which Eva Berlaus covered a roadmap of ESG opportunities. We also supported the [Baltic Sustainability Awards](#) that celebrate the innovators, changemakers and leaders in sustainability.
- Agita Sprūde, senior associate, also spoke at the largest ESG-related event in Latvia, [Ilgbūtība \(Sustainability + Wellbeing\)](#), covering the topic of greenwashing.
- We sponsored and spoke at the international energy industry conference Wind Mission, which brings together leading wind energy industry companies from Poland, Germany, Denmark, Sweden, Finland, Latvia, Estonia and Lithuania.
- Our lawyers provided mentoring at the [Climate FinTech Accelerator](#).
- Associate and member of the Sustainability team Elina Mizerova has co-written multiple articles on ESG-related topics, including a proposal to [rebrand gender quotas](#) as something to celebrate, as well as warning companies of new [greenwashing sanctions](#).
- Vitalija Impolevičienė, co-head of the ESG service group, gave a presentation at the Nordic-Baltic Sustainable Business Summit, [spoke at the Nordics & Baltics Climate FinTech Accelerator hosted by ROCKIT](#), and conducted a number of trainings for the clients on ESG, as well as writing multiple articles on the topics of [green procurement](#), [new regulations](#) and [greenwashing claims](#).



Work with suppliers

We aim to build long-term relationships with our suppliers, and therefore great attention is dedicated to checking if suppliers are able to meet our quality, product/service delivery needs, as well as the extent to which suppliers adhere to our values. We also aim to get the majority of our supplies locally, in each of the countries where the respective office operates. The majority of our suppliers are retailers and/or wholesalers (office stationery, IT equipment, food). A smaller proportion of suppliers is made up by various insurance and financial services providers, PR and travel agencies, training providers, translators, notaries and couriers.

During the reporting period the firm did not have any established practices or policies regarding screening of our suppliers regarding environmental and social criteria. Basic checks on suppliers were limited to publicly available data/information on company activities, products and misconduct (ethical, criminal, 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, normally based on the type of purchased goods and services, as well as value of the purchase.

In 2023 we commenced a significant revision of our purchasing and business travel policies, incorporating a number of sustainability- and responsible-purchasing-related criteria. The updated policies will include more thorough screening of potential suppliers during the tender process, as well as the introduction of the Suppliers Code of Conduct. We expect to complete this process and start implementing new policies in the beginning of 2024.



Vitalija Impolevičienė, co-head of the ESG service group:

"In my opinion, the role of lawyers in ESG is increasingly important because ESG is no longer just a nice-to-have initiative. We are seeing more ESG-related requirements in mandatory legal acts, contracts with business partners, and M&A questionnaires. A lawyer can help you understand the legislation and soft law, help you implement the requirements, and, which is very important, help the business create a documented, holistic system that allows you to ensure ESG compliance.

Creating an ESG framework requires a variety of advisors. A lawyer does not count CO2 emissions, but only a lawyer can adequately document business efforts in the field of ESG so that it creates business value for shareholders; is valuable and applicable in relations with investors, partners, and other stakeholders; and helps to avoid greenwashing. We will further develop our ESG service to help our clients achieve these goals."

People



Sorainen's most valuable asset is its people – almost 400 lawyers, tax specialists, and business-services professionals across four countries. The success of the firm depends heavily on the competencies and achievements of its people, and their dedication to its goals and values. We strive to create an environment that allows all the members of the firm 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.

We maintain strict compliance with regulatory requirements and human rights standards on matters related to our staff's rights, health and safety. All employees receive trainings on labour and fire safety in accordance with local legislation; health check-ups are organised and managed as per local regulations.

We are committed to:

- Promoting healthy living and wellbeing for everyone at the firm, including by improving access to quality essential healthcare services, medicines and vaccines.
- Promoting lifelong learning by providing access to a variety of e-learning materials and training opportunities for everyone in the firm.
- Empowering female members of the firm and ensuring equal opportunities for leadership at all levels.
- Protecting labour rights and promoting a safe and secure working environment for everyone at the firm.



Career, remuneration and wellbeing

Transparent and equal career progression

We are committed to ensuring transparency and equality in all matters related to career progression. 100% of team members receive regular feedback on career progression, competency, and performance. 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. The firm's partners and managers hold regular check-in meetings to provide employees with opportunities to gain feedback on their performance, and to learn what they need to do to progress.

Competitive remuneration and benefits

Sorainen's remuneration package consists of 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. Our compensation policy is approved by the board and base salaries are in line with local markets. We regularly participate in compensation surveys in order to be in line with top players in the market and so as to attract and retain the best talent. Each position is carefully analysed, taking into account their competencies, education, expectations of that particular career level, and possible leadership and business development responsibilities.

We closely look at all kind of inequalities, including as a part of our remuneration system, and aim to avoid any kinds of discrimination in compensation to all our employees. We regularly analyse our gender pay gap. During the reporting period no gender pay gap was identified.

Flexible work arrangements and wellbeing

When the global pandemic hit, all employees were given the option of working remotely, and that option continues to be available. In parallel, we continue improving the ergonomics of our workplaces and providing additional spaces for our

employees to take care of their wellbeing, such as massage chairs, and sport and leisure rooms. We also offered up to EUR 400 compensation for better equipment of our people's home offices (on top of basic necessary IT equipment also provided by the firm). To allow all our people to also experience working life outside Sorainen, we offer the opportunity to work on a project basis, for example with our clients in our region and abroad, or to be seconded to an international law firm.

In February 2023 Sorainen has also opened Tartu HUB - remote working spaces in Tartu. The hub enables Tallinn and Tartu colleagues, the latter of whom are primarily students, to have more contact with each other, which in turn promotes the multifaceted development of young lawyers. The spaces support learning and building a community for students living in Tartu. In addition, the hub provides both Tallinn and Tartu employees with flexibility and a change of scenery.



Ethics and respect

One of our core values requires everyone in our firm to act courteously and respectfully toward each other, and towards everyone we work with. As a knowledge-based organisation, Sorainen is dependent on the professional qualities and personal skills of its people. Our primary principles include respectful behaviour, equal treatment, diversity, ensuring a healthy physical and mental environment, and leading by example. These principles are described in the Ethical Code of Conduct in the QMS, which also provides a detailed grievance procedure to keep our working environment attractive and free from harassment and discrimination. We make our employees aware of these practices and periodically remind them of them.

We stand firmly opposed to unlawful discrimination and act quickly to address and rectify any behaviour that could create an offensive, hostile or intimidating work environment. Zero incidents of discrimination were identified during the reporting period.

The level of employee engagement has been gradually increasing since 2018, according to an annual independent survey conducted by Ennova. The firm-wide engagement score rose from 73 in 2021 to 75 in 2022, and the eNPS (willingness to recommend Sorainen to others) from -100 to +100 over the same period, both well above the Baltic average.

Building a culture of learning

We are continuing to develop iKnow, our e-learning platform, which provides learning materials for external and internal training, with a wide range of topics and formats. In 2022, completion of interactive courses on professional skills on the e-learning platform became mandatory for legal team members as a precondition for promotion; hence, this has provided transparency in the career development process.



In the reporting period

EUR 13.6 million
paid in salaries, bonuses and
related taxes

EUR 496,800
invested in learning and
development

EUR 304,000
invested in well-being and
remote work arrangements

72
new team members
joined



Onboarding new talents

We strengthened the platform by adding an onboarding programme for new staff members and those who have been on longer periods of leave. The platform also contains flexible options for learning about our organisation's culture and policies through online lectures and tests. In addition to e-learning opportunities, all Sorainen newcomers receive live trainings from top management (on topics such as client strategy and organisational development, among others) and comprehensive trainings from business services departments. This combination of e-learning and live trainings provides a good introduction to and explanation of the firm's vision and goals, as well as providing practical suggestions, recommended strategies, useful tips and guidelines, and more.

Developing emerging leaders

While we do our best to offer varied trainings for all our colleagues at different career levels, recently we have been paying special attention to the topic of leadership – and, in particular, developing our young leaders. Comprehensive and professional onboarding is crucial for successful performance, and for that reason in 2022 a large group of Sorainen new partners were provided with an extensive onboarding programme, and partner development track members have also been given opportunities to develop their leadership, business development and mentoring skills through various trainings, both internal and external. We will continue focusing on developing our leadership to ensure our teams are led in the most professional and engaging manner.

Kätlin Krisak, partner at Sorainen's Estonian office:

“As a new partner, I really enjoyed the onboarding programme we had. The most valuable for me was an internal live training prepared by our partners, at which more seasoned partners shared the tips and tricks which have helped them, as well as - more importantly - the difficult moments and struggles they have had. By the same approach, each new partner has been assigned a mentor, with whom we have met on a regular basis. This has given me an invaluable opportunity to learn about team management and leadership from a true role model.”



Moving forward with diversity, equity and inclusion

We believe that diversity and inclusion strategies are catalysts for success and innovation in the workplace. In May 2022, we conducted our first survey to understand the gaps in our workplace diversity, equity and inclusion strategies. The results were shared among all our employees through various channels in order to achieve a high level of transparency and buy-in for our further initiatives.

Based on the survey results, the main directions for improvement were:

- Setting measurable KPIs to allow us to track and understand the impact of our efforts in this field.
- Adding more training materials to the iKnow platform.
- Adding more perspectives to the question of diversity and to begin looking at it in ways beyond gender.
- Providing more mentoring opportunities for emerging female leaders.
- Increasing the ways we encourage a diverse, inclusive and equitable culture at both the organisational and individual levels.

Since then we have made significant further steps in defining measurable KPIs and actions to achieve them, as well as improving and promoting our mentoring programmes. In 2023 we also included training on the fundamentals of inclusion; unconscious biases; combatting microaggressions; and understanding sex, gender and identity to our e-learning platform, iKnow.

We have focused on the expansion of our diversity efforts beyond the topic of gender equality and have held multiple discussions on the topic of LGBTQ+ with internal and external speakers. To show our support for equality and solidarity with the community we participated in Baltic Pride, the largest Pride procession in Estonia to date, with over 7,000 participants. Our Latvian colleagues also took part in their local Pride march.



Maarika Maripuu, assistant lawyer:

"As a member of the community, knowing that my workplace is openly supportive of LGBTQIA+ people is really valuable and heartwarming."

Managing partner Laimonas Skibarka:

"I am really happy that the Sorainen team have started participating in Baltic Pride. One of our core values is respect, and that means acting respectfully towards each other, as well as towards everyone we work with. While Sorainen works to develop and maintain a diverse workplace where everyone feels included and has equal opportunities to succeed, we are eager to support equality and diversity at the regional level too, and stand in solidarity with the LGBTQIA+ community in support of their rights."

SOCIETY



At Sorainen, we are proud of our long-standing culture of respect for and engagement with the community. As a law firm, we believe that among the greatest impacts we can have on society is using our knowledge of and expertise with the law to provide access to social justice, quality education, and the building of strong institutions. Throughout our more than 25 years, 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 spoken up in the media on controversial legal issues to promote our values and improve the economic environment in the region. Each year the firm allocates more than EUR 100,000 to pro bono assistance to NGOs, refugees, and other people in need of legal assistance.

We are committed to:

- Ensuring inclusive and quality education by providing scholarships and free-of-charge educational and training opportunities for youth, and supporting those team members who teach and/or lecture at universities and in other academic settings.
- Supporting technological development, research and innovation by providing pro bono legal advice to innovative projects and contributing to the improvement of applicable regulatory frameworks.
- Promoting a just, peaceful and inclusive society by contributing to the development of effective, ethical, accountable and transparent institutions and businesses.
- Ensuring public access to justice and promoting understanding of the rule of law by providing legal advice at the highest level and working on numerous pro bono projects.



Shared Mission programme and pro bono

In 2022 following the adoption of a strong pro bono policy, while enhancing cooperation with such organisations as TrustLaw and PILNet (pro bono networks connecting high-impact NGOs and social enterprises working to create social and environmental change with the best law firms and corporate legal teams for free legal assistance), we managed to engage more employees in pro bono work and support many NGOs, businesses, and people in need. In particular we allowed lawyers to count their pro bono hours as part of their billable hourly target with no restrictions as to the number of hours that lawyers are allowed to allocate for such work. Since 2020 the total hours spent by lawyers on pro bono work has increased by more than 25% and the proportion of lawyers involved in pro bono activities has increased by 40%.

For example, Sorainen partnered with PILnet in a project aimed at helping charities to better understand the risks and opportunities involved in accepting cryptocurrency donations and raising funds through the issue of NFTs. The project culminated in a series of webinars on the legal regulation of cryptocurrencies and NFTs. Our experts gave an overview of the legal regulation, identified successful projects using cryptocurrency and NFTs to fundraise for good causes, and explained the fundraising process and regulatory requirements, as well as shared the best practices for NGOs on how to comply with the regulatory requirements. For those who are interested in finding out more, take a look here: [Estonia](#), [Lithuania](#), [Latvia](#) and [Belarus](#).

A lot of pro bono work done in 2022 was also dedicated to supporting Ukrainian people and businesses, as well as NGOs dealing with emergency relief to Ukraine. For these efforts, Sorainen was shortlisted for **TrustLaw Regional Law Firm Award**.

We have continued our **Shared Mission programme**, which was originally launched in 2020 to provide free legal and tax advice to entities working to help our region recover from the health and economic crisis caused by the Covid-19 pandemic. After the success of the 2020 Shared Mission programme, we decided to make it a part of our sustainability strategy and run it annually by selecting specific projects each year involving innovative solutions to current environmental and social problems that we believe can contribute to increasing prosperity and eliminating injustice in society. The programme allows these promising and innovative projects, which might otherwise lack access to critical legal and tax services, to develop efficiently. Thus, although the programme was launched in 2020 to fight the consequences of the pandemic, its focus moved to health innovations in 2021, to innovations in the environmental sector in 2022, and to sustainable energy solutions in 2023.

Among notable Shared Mission projects were:

- assistance to the green-tech startup [Filaret](#) on various legal issues concerning their daily operations. Filaret collects and upcycles cigarette butt waste into a sustainable, compostable and nature-friendly 3D printing filament.
- advising The Better Fund on obtaining its activity licence. The Better Fund is an ESG-focused fund helping female founders and gender-balanced teams in the CEE region get access to capital to scale world-changing ideas.

During reporting period:

EUR 125,000
invested in pro bono

35%
of lawyers advised pro bono

EUR 74,400
in donations

15%
of Sorainen team members volunteer

Contributing to quality education

Many Sorainen employees supervise students' research, and master's and doctoral theses; give lectures at universities and colleges; coach moot court teams and support foreign students with international research. As a firm we also provide law students with various opportunities to improve their knowledge, get their first work experience and participate in international events.

The Sorainen Student Academy

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

The SSA aims to expand students' practical legal knowledge by considering real 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.

During the SSA season 2022–2023 84 students participated. Nineteen were hired as trainees and thus far five were promoted to assistant lawyers. During the SSA season 2021–2022, 88 students participated. Eighteen students were invited to do traineeships and six were hired as assistant lawyers.



In addition to the Sorainen Student Academy, we promote quality legal education in the region by supporting moot courts and the activities of local and international law student societies and associations.

- Our Lithuanian office actively collaborates with Vilnius University and Mykolas Romeris University by participating in various projects, and supporting their academic and social activities. Sorainen provides a scholarship to Vilnius University students for Erasmus+ studies.
- Our Latvian office collaborates with and also provides a scholarship for studies to the best students from the University of Latvia. Sorainen Latvia has sponsored the Latvian Moot Association and K. Dišlers Constitutional Law Moot Court. We supported and participated in

Willem C. Vis International Commercial Arbitration Moot. Our Tax team also provides advice to students who are trying their hand at providing practical consultations on the premises of the Legal Practice and Assistance Centre at the Faculty of Law at the University of Latvia.

- Our Estonian office provides sponsorships for some student organisations, such as the Youth for Understanding (YFU) scholarship to support one year of study abroad for a secondary school student, and supporting eight students from the University of Tartu attending the Salzburg Summer School of European Private Law. We also support the Estonian Moot Court Society, the Estonian Law Students' Union and the Estonian Young Lawyers' Association. Our Estonian office was selected as the No 1. Employer among students.

- Our Belarusian office had a partnership with Summer School of International Commercial Arbitration in 2022. For the last two years the office has actively supported and maintained a partnership with Willem C. Vis International Commercial Arbitration Moot, the Young Arbitrators Council (YAC) (an organisation) and the Chamber of Arbitrators Moot Court.
- Job shadowing and school visits take place across the region. We offer job shadowing throughout the school year to school students from Grade 9 onwards and to first-year university students. Our lawyers gave presentations on our firm and legal work to school pupils.



Sorainen partners with ELSA

In Latvia and Estonia, we traditionally welcome ELSA (European Law Students' Association) students to the office to introduce students to the everyday work of a lawyer and other valuable aspects of the work of lawyers, including providing an insight into the practical side of legal work and answers to questions of interest to students. Our people introduce students to the basics of law firm operations and technologies Sorainen uses on a daily basis, and the latest technologies for which lawyers will be needed in the future (Metaverse, NFT, digital content), as well as discussing work experience for law students at law firms; topics have ranged from impostor syndrome to time management, giving a great insight into the life of a working student.

In autumn 2022, our Lithuanian office also started a partnership with ELSA Lithuania and participated in the traditional student camp ELSA Fest'22, where we presented our firm to the students, shared our experience, focusing on student perspectives, and engaged them in hands-on activities.

Improving legislative environment and boosting innovations

Sorainen lawyers cooperate with governments, business associations and other stakeholders to improve legislative environments in the region. Many of our lawyers are opinion leaders and spokespeople in their fields. Sorainen lawyers fight for a legal environment that is entrepreneur-friendly and less bureaucratic, and contribute to the crafting (and drafting) of new laws, for example:

- Along with nearly 60 other Estonian companies, we signed a petition encouraging the government, political parties and the press to make the green transition a priority for the coming years. We actively contribute to the work of organisations promoting corporate social responsibility, such as Rohetiiger (Green Tiger), VEF (Responsible Business Forum Estonia), and others.
- In Latvia we are supporting the growth of capital markets with our experts investing time in the capital markets' sand box organised by the Bank of Latvia.

- Together with Startup Estonia, we made a proposal at the prime minister's roundtable to introduce tax changes that would encourage R&D activities, and we held a joint discussion at the Ministry of Economic Affairs and Communications, resulting in the development of a support mechanism for R&D-oriented entrepreneurs.
- We analysed the legal framework for the establishment of a nuclear regulator in Estonia.
- We have been an active member of the Commercial Law working group in Latvia working on the amendments to the Commercial Law (adopted in 2022) with an aim to improve efficiency of reorganisations processes and protection of rights of shareholders of joint stock companies.
- We contributed to the creation of a law banning the display of hate symbols.

- Sorainen together with other Latvian law firms encouraged investments in the Latvian aviation sector by supporting Ministry of Transport of the Republic of Latvia to get qualified for OECD Cape Town discount on financing rates for acquisition of essential aviation assets.
- Our partner Jānis Tukačs, as appointed advisor, also actively assists the Ministry of Finance of the Republic of Latvia on improving legislation related to taxes and tax administration.

To support innovation in the region, we assist startups every step of their way, and we work to create a better business environment for them by improving the relevant legislation. We provide startups with free-of-charge packages of model documents and mentoring. We collaborate with accelerators (such as the sTARTUp Hub), angel investors, and venture capital unions, and we help startups and investors find each other.



Giving back to the community

In 2022, we provided our employees with three paid days off for volunteering; among other activities our people planted trees; participated in the International Coastal Cleanup Day; volunteered at food banks, the Red Cross, and the Ukraine Refugee Center; fundraised; and delivered humanitarian aid.

Many Sorainen lawyers serve on the governing bodies and commissions of bar associations. For example, in Estonia, 10 lawyers have served as members of various committees of the Estonian Bar Association, including Triin Toom, who was elected member of the board. In Lithuania, Kestutis Švirinas serves as a board member at the Council of the Lithuanian Bar.

Eva Berlaus, country managing partner at Sorainen's Latvian office, cofounded and is now co-managing a charity fund, [ESI](#), which seeks to support young people with mental health issues and their families. The fund has fought primarily for making mental health specialists' services available to those who need it.

In April 2023, our partner and head of the Tax practice, [Jānis Taukačs, was awarded the highest Latvian state award](#) – the Order of the Three Stars – by the President and the Chapter of Orders. This time, the Order of the Three Stars was awarded to the organisers of civic initiatives who have selflessly provided assistance to Ukraine, its soldiers and civilians, as well as to Ukrainian war refugees in Latvia. The award highlights the merits of and contributions made by many well-known Latvian musicians and businesspeople and figures in the fields of culture and education. Jānis was actively involved in the establishment of the Entrepreneurs for Peace Foundation in the early days of the war and continues to work intensively to raise support and donations.

In support of Ukraine

With the intention of offering immediate help to the people of Ukraine, we donated more than EUR 65,000 regionally to organisations supporting Ukraine as well as opening the Ukraine Emergency Room to support Ukrainian NGOs, businesses, and people in need. Moreover, we hired seven Ukrainian employees and interns. By the end of the reporting period, we had devoted more than 300 hours of legal assistance to issues of immigration, donations, corporate establishment, and employment, among others.

Holiday season of giving

At the regional level, Sorainen has for years now used Christmas time to donate to and raise awareness about worthy causes. While a few years back, like many law firms, we had a significant budget for client gifts in December, ever since Covid-19 we have changed the concept. Our Christmas cards promote a particular cause, and we connect it to donations. At Christmas 2022, we celebrated Ukraine's fight for freedom with our card, and donated an ambulance that was delivered to Ukraine by our colleague Andrius Šimkus who is also a founder of the Charity and Support Fund "Tryzub".

Sorainen's Latvian office cooperates with the Latvian Children's Palliative Care Society and supports the charity marathon Dod Pieci, which takes place before Christmas and is organised by Radio Pieci. We donated funds collected at our traditional internal Christmas auction to the Children's Hospital Foundation, Dod5, the mental health support foundation ESI, and the Entrepreneurs for Peace activity group.

In Estonia, we have been working for years with the NGO Naerata Ometi to give Christmas presents to children in need.

Christmas elves from the Commercial and Regulatory team at Sorainen's Belarusian office took part in the Christmas Box charity event, wrapping more than 80 gifts for children (orphans, children with disabilities, children from boarding schools, children from low-income families and children at risk), as well as for elderly people from nursing homes.

Supporting arts, sports, youth and female leaders

In Lithuania we have a long lasting partnership with the largest cinema event in the country: Vilnius International Film Festival Kino Pavasaris. Since 2016 we are the official legal partner of the festival.

We also sponsor ELSA Lithuania, the Young Presidents' Organization „Future YPO“, and Helga Pedersen moot court participants from Vilnius University, as well as PAX Moot Court participants from Mykolas Romeris University. Additionally, Sorainen's Lithuanian office has sponsored the association Lyderė (a female leadership organisation).

Together with Eften Capital, the Hansa Group Young Musician Fund and the Estonian Composers Union, Sorainen's Estonian office established a joint fund to support composers in the creation of classical music. Under the agreement, the founders of the fund will contribute up to EUR 25,000 a year to commission new works, half of this financed by the companies. This partnership between businesses and composers is unique in Europe and aims to create better conditions to allow composers to commit themselves to their work. The project is a partnership with the Cultural Partnership Foundation.

We provide support and pro bono advice to the Estonian Biathlon Federation and cooperate with the Estonian Art Museum, the Estonian Artists' Union, the Documentary Photo Centre, the Kai Art Centre and the Estonian Composers Union. In Estonia we also support Business and Professional Women Organisation Estonia (EENA) and actively participate in its work. Additionally, our Estonian office has a longstanding cooperation with Bethel's Centre of Pastoral Care, which helps vulnerable children and families.

ENVIRONMENT



We are committed to contributing to reducing harmful environmental impacts by developing sustainable procurement and consumption patterns in our offices, and reducing waste through prevention, reduction, recycling and reuse.

- 90% of office areas are BREEAM (Outstanding), LEED (Gold) or European Green Office certified*.
- 65% of office areas are powered by renewable energy.

We recognise that the world faces significant environmental challenges and that a healthy environment is a prerequisite for the achievement of 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.

Our Estonian office certified as a European Green Office

In June 2023, Sorainen’s Estonian office was certified as a European Green Office. The review took place in mid-May, during which areas related to environmental activities were discussed, criteria were verified based on the European Green Office control questionnaire, and a tour of the office was carried out. The certificate is valid for three years and is a major development in recognising our commitment and efforts in the field of environmental sustainability.

*Our certified offices have high evaluations: BREEAM Outstanding certification in Lithuania, LEED Gold certification in Latvia; European Green Office certification in Estonia (Tallinn).



**Elina Mizerova,
associate and one
of the project leaders:**

“We took part in reviewing our office’s environmental management and habits systemically, and mapping out the situation. It was also a logical follow-up step as part of our sustainability strategy and groundwork for the introduction of ISO 14001. Many of our green practices have been in use for a long time; for example, we do not use disposable dishes, we sort our waste, and we grow domestic strawberries and herbs that everyone can enjoy at lunchtime. Now all these claims have also been verified by the Estonian Association for Environmental Management.”

Our carbon footprint

Last year we completed our first carbon footprint assessment for our offices in Lithuania, Latvia and Estonia. The assessment was carried out by Vesta Sustainability Consulting over a 12-month period from 1 July 2021 to 30 June 2022. This timeline was chosen for two specific reasons:

- During the first half of 2021 most of our employees were still working from home for the majority of the time and business travel was substantially limited due to Covid-19 restrictions. Given that the offices were not working at full capacity at this time, we decided to start our calculations from the second half of 2021, when business started going “back to normal”.
- Our first sustainability report covered the period of 2021 and first half of 2022, which made the data for the most recent 12-month period more relevant. More details are provided in [Performance data](#) section.

Baseline for setting targets

The baseline for setting targets and marking the start of our net zero journey is provided in the performance metrics. We added Sorainen’s Belarusian office and new workspace in Tartu (Estonia) to the scope of our carbon footprint assessment. As with the previous assessment, it is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The operational method consolidation approach was used. All three scopes were reported (please see [“Performance data”](#)). Due to the unavailability of certain specific data, some information was calculated based on averages and assumptions about certain trends and behaviour (e.g. for business travel and employee commuting). We are working on improvement on the details and reliability of our primary data and will report on the progress in the next reporting periods.



Adhering to high green office standards

All our offices adhere to high green office standards:

- We limit unnecessary printing by special printing set-ups allowing the user to start printing only upon presentation of a card or pressing the confirmation button on the printer. As a general rule, no individual printers or separate printers per room are provided.
- We use recycled or FSC paper for printing, encourage people to use drafts whenever possible, and have switched to e-documentation and paperwork as much as we have been able to.
- In our offices and events we are committed to giving preference to local food, and to offer vegetarian and vegan options.
- Going forward all new electric equipment purchased shall be energy-efficient (A+ energy efficiency class or higher).
- We aim to adhere to the refuse-reduce-reuse-repurpose-recycle principle in all our operations.
- After the adoption of the new purchasing policy, we aim to start taking environmental credentials into account with new purchases. The credentials are to be established and

used during the purchasing process, based on the specific types of goods or services purchased and can be in the form of internationally and/or EU-recognised eco-labels and certification, and/or adoption of certified Environmental Management System under ISO 14001 and/or Energy Management System under ISO 50001 or similar standards.

- Introducing a new hybrid working model with a recommendation of only 2–3 days of working in the office each week, in order to decrease the environmental impact of commuting, and increasing the number of shared-working places.
- Supporting environmentally friendly means of mobility, for example by covering the cost of secured bike and e-scooter parking to encourage more sustainable ways of commuting, providing bicycle-storage spaces in three of our four offices.

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

First steps on the way to net zero

Last year's assessment results, as well as the baseline assessment for this year, show us that the majority of our emissions are associated with the goods and services we purchase. Thus, work with our supply chain, as well as refining our purchasing procedures and habits are one of our main priorities on our pathway to net zero. This is also what was recommended by Vesta Sustainability Consulting. Work on revision of our purchasing and business travel policies, as well as supply chain management procedures, is still undergoing.

Environment Management System under ISO 14001 is to be internally audited in the end of 2023, and we aim to get external certification for it in 2024.

We aim to set net zero targets in the end of 2023 – beginning of 2024 and to make them publicly available on our website.

Decreasing e-waste

First of all, we are taking steps towards prolonging the default period for usage of our IT equipment without compromising the efficiency of the processes or the security of the devices. Secondly, in order to decrease our e-waste we have started cooperation with Green Dice, a company offering circular economy solutions for unused IT equipment. If the IT equipment still works, Green Dice provides it for temporary use to people from local communities who otherwise would not be able to access it, thus prolonging the "life" of this equipment. If the equipment is "dead", Green Dice ensures that it is properly recycled via the partners it cooperates with.

Small deeds, great acts

Raising employees' awareness of environmental issues is an important element of our efforts to improve our environmental performance and decrease the carbon footprint from our operation.

To raise awareness about alternative means of commuting as well as to boost physical activity during the summer, since 2021 we have been holding an internal sports challenge to inspire our staff to be more active during the summer –

Sorainen Boost. In 2022, as part of the challenge's second round, we also celebrated World Bicycle Day (on 3 June) and encouraged team members to cycle to work instead of using their usual means of transport. In September we also encouraged our colleagues to leave their cars at home for one day on the Car Free Day.

On 22 April 2023, Sorainen's Lithuanian office decided to mark Earth Day by planting trees. Together with Hold.Earth, alongside other participants, we planted over 5,000 trees.

In 2022, our Belarusian colleagues also participated in the initiative to plant trees, while people from Latvia and Estonia joined the International Coastal Cleanup Day in September.

To raise awareness of food diversity, we also participated in Vegan Week, introducing our people to more vegetarian and vegan options, and holding a cooking class and lecture in Estonia, and a vegan dinner in Belarus.



Performance data

Our firm

	2021	2022
Revenue, million EUR	33.8 ¹	37.1
Investments in knowledge management and innovations, thousand EUR	235.5 ²	263.7
Investments in IT and security, million EUR	1.2 ³	1.3
Investments in wellbeing and remote work arrangements, thousand EUR	255	304
Salaries, bonuses and related taxes, million EUR	12.7	13.6

Our people⁴

	Overall		% male		% female	
	2021	2022	2021	2022	2021	2022
Number of people (including trainees):	361	394	30%	30%	70%	70%
Estonia	108	123	28%	27%	72%	73%
Latvia	84	94	26%	28%	74%	72%
Lithuania	122	134	33%	34%	67%	66%
Belarus	47	43	32%	33%	68%	67%
Lawyers, total headcount:						
Counsels	31	33	29%	30%	71%	70%
Senior associates	67	69	30%	30%	70%	70%
Associates	56	70	27%	27%	73%	73%
Assistant lawyers	26	52	42%	38%	58%	62%
Business Services team (BS), total headcount:						
BS heads and managers	30	25	10%	16%	90%	84%
BS specialists and coordinators	55	77	5%	10%	95%	90%
Leadership gender diversity						
Board members	9	9	78%	67%	22%	33%
Partners	33	44	76%	73%	24%	27%
BS heads	10	10	10%	10%	90%	90%

		Overall	
		2021	2022
Career progression by gender			
% women in new partners promotion		50%	36% ⁵
Age diversity			
Average employee age		33	33
Board members 30–50 y.o.		8	8
Board members 51+ y.o.		2	2
New hires and turnover			
Estonia	New hires	26	23
	Turnover:	11%	13%
Latvia	New hires	19	16
	Turnover:	11%	12%
Estonia	New hires	31	28
	Turnover:	25%	14%
Belarus	New hires	15	5
	Turnover:	32%	21%

¹ Restatement of data. The last year report provided a number of EUR 33.7 million due to rounding error, it should have been EUR 33.8 million as provided in this year report.

² Restatement of data. The last year report provided an aggregated number of EUR 355,000 for investments in knowledge management and innovation for the aggregated period of 2021 and the first half of 2022. Due to a change of approach to the reporting period, numbers vary from the ones stated last year due to the exclusion of investments made in the first half of 2022.

³ Restatement of data. The last year report provided an aggregated number of EUR 1.7 million for investments in IT and security for the aggregated period of 2021 and the first half of 2022. Due to a change of approach to the reporting period, numbers vary from the ones stated last year due to the exclusion of investments made in the first half of 2022.

⁴ All data on employee head count is provided as of 31 December of the indicated year.

⁵ Restatement of data. The last report stated that "During promotion round, in 2022, the number of male and female partners promoted was equal". After that round of promotions, we had another one, hence the change to the previously reported data.

Employees engagement	2021	2022
Engagement Index Score	73	75
Engagement survey response rate, %	90	94

Occupational Health and Safety	2021	2022
Percentage of employees receiving relevant trainings on Occupational Health and Safety	100%	100%
Work-related injuries ⁶	0	0

Learning and development	2021	2022
Investments in learning and development, thousand EUR	301.5 ⁷	496.8
Average time spent per employee/year on learning	N/A	7.4 hours
Percentage of employees receiving regular performance and career development reviews	100%	100%
Percentage of employees with access to career or skillset development training	100%	100%

Society

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

2020	2021	2022	% change from baseline
Total spent on pro bono work, EUR			
91,910	77,995	125,000	36%
Total spent on pro bono work, hours			
508	518	640	26%
Average pro bono work per lawyer, hours			
2.2	2.0	2.3	5%
Lawyers involved in pro bono, number			
57	53	100	75%
Lawyers involved in pro bono, %			
25	20	35	40%

Environment

Energy consumption (MWh)	2021	2022
Purchased electricity	N/A	640.50
Purchased heat	N/A	396.01
Greenhouse gases emissions (t CO ₂ e)		
Scope 1	N/A	38.84
Scope 2 (location-based)	N/A	399.07
Scope 2 (market-based)	N/A	194.38
Scope 3	N/A	1175.79
Total (location-based)	N/A	1613.70
Total (market-based)	N/A	1409.01
Greenhouse gases intensity ratio (t CO ₂ e/full-time employee (market-based))	N/A	3.58
Greenhouse gases intensity ratio (t CO ₂ e/ sq m (market-based))	N/A	0.25

Sustainable workplace	2021	2022
Percentage of office areas that are BREEAM/LEED/European Green Office certified	42% ⁸	90%
Percentage of office areas supplied with renewable energy	66%	65% ⁹

⁶ Up to this report's release, there has been 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. While walking, at one point, she used the stairs and because she was looking at the screen, the employee tripped and fell on the stairs. As a result of the fall, the employee suffered a cut on her 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.

⁷ Restatement of data. The last year report provided an aggregated number of EUR 500,000 for investments in Learning and Development for the aggregated period of 2021 and the first half of 2022. Due to a change of approach to the reporting period, the numbers vary from the ones stated last year due to the exclusion of investments made in the first half of 2022.

⁸ Restatement of data. The last year we reported in error that in 2021 – first half 2022 there were 69% of office areas are BREEAM/LEED certified; the figures should have been 42% and have been corrected in this report.

⁹ Due to an increase of the total lease square area supplied with non-renewable energy sources, the percentage of office areas supplied with renewable energy decreased.

Partial carbon footprint calculation¹⁰

Total Greenhouse gas (GHG) emissions were identified as follows:

Energy consumption (MWh)	
Purchased electricity	556.49
Purchased heat	242.38
Greenhouse gases emissions (t CO ₂ e)	
Scope 1	34.74
Scope 2 (location-based)	269.64
Scope 2 (market-based)	99.88
Scope 3	723.05
Total (location-based)	1027.43
Total (market-based)	857.68
Greenhouse gases intensity ratio (t CO ₂ e/full-time employee (market-based))	2.568
Greenhouse gases intensity ratio (t CO ₂ e/ sq m (market-based))	0.17

From the market-based approach, Scope 3 generated 84% of Sorainen's total GHG emissions, while Scope 1 contributed 4% and Scope 2 (market-based) 12% of total GHG emissions.

The categories included in the Scope 3 calculations were as follows: purchased goods and services (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).

¹⁰ The calculation covered our offices in Vilnius (Lithuania), Riga (Latvia) and Tallinn (Estonia) for the period of 1 July 2021 – 30 June 2022.



Our office performance and KPIs for office managers for 2023¹¹

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 upon presenting a card or pressing a button	✓	✓	✓	✓
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 weekends	✓	→	✗	✗
Providing one screen per person as a default, two screens only if asked for and justified	✓	✓	✓	✓
WATER SAVING				
Installing motion sensor faucets (preferable) or low-flow faucet aerators to reduce the flow of water from taps	✓	✓	✓	→
Setting 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 in office supplies (e.g. stapleless staplers)	→	→	→	→
having a stationery centre (e.g. in printing rooms) instead of personal stationery (apart from basics)	✓	✓	✓	✓
cutting down or eliminating use of products that have no green alternatives or that are not very useful anymore (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 decrease the transport costs and administrative resources	→	→	→	→

Reuse				
allocating a space for collecting unused stationery and other goods, including with the purposes of fixing, re-charging or re-filling	✓	→	→	→
using re-chargeable batteries	✓	✓	→	✗
upcycling old office furniture and equipment	✓	✓	✓	→
choosing repairing over replacing	✓	✓	✓	✓
bookcrossing shelves for extending the lives of books	✓	✓	✓	→
providing refillable water bottles in the meeting rooms instead of single used bottles	✓	✓	✓	→
filling the office kitchen or break room with reusable dishes, silverware and 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 major 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	✓	✓	✓	✓
giving preference to local products	✓	✓	✓	→
when replacing IT equipment: using upcycling as the first option (eg 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	✗			

¹¹ Information represents 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.

About this report

Last year we released our [first sustainability report](#) in order to increase the confidence and trust of our stakeholders, as well as to inspire other businesses to follow a similar path in their activities. This year we have worked to improve our approach towards reporting by further aligning it to the GRI Standards 2021, as well as using indicators from SASB Standards for professional and commercial services companies.

This report is one further step in increasing the quality of the data we disclose; however, we aim to continue improving it in the upcoming reporting cycles. Among the further steps we plan to implement is to progress with alignment to the standards mentioned above in order to eventually report in accordance with the GRI Standards 2021, as well as to adhere to the requirements of European Sustainability Reporting Standards and Corporate Sustainability Reporting Directive.

Reporting boundaries and timeline

This report covers seven Sorainen entities operating in Estonia (Advokaadibüroo SORAINEN AS, Reg. No. 10876331; ASLO Konsultatsioonid 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 Belarus (Sorainen and Partners FLLC, Reg. No. 190961147).

The reporting period for this year's report is 1 January 2022–31 December 2022. In order to ensure reporting principles of relevance and comparability of data, we also decided to change the reporting period boundaries from between 1 July of the preceding year and 30 June of the year the report is produced, as was the case in the last year's report, to a full calendar year. We also aim to decrease the time gap between the end of the reporting period and the date of the respective sustainability report release in order to ensure that the report and the data are up to date and reliable.

Materiality assessment and material topics

We have not yet undergone a formal material assessment with involvement of all relevant stakeholders. We plan to complete it by the end of this year or at the beginning of 2024. However, at the beginning of 2023 we conducted several interviews and as well as group discussions with internal stakeholders, that together with market research and our analysis of our clients' expectations towards their suppliers, allowed us to identify the following priority topics reported above:

- strong reputation and compliance
- helping clients succeed on their ESG journey
- data privacy and security
- professional integrity and ethics
- innovation
- public stance on what is important
- diversity, equity and inclusion
- talent attraction, retention, development and wellbeing
- community engagement and pro bono
- climate change and environmental management
- responsible procurement and supply chain management

Restatement of data

Taking into consideration the change to the reporting period timeline, some of the data and information presented in the last year report might have been presented again here to ensure the accuracy, clarity and reliability of the information and data presented. We have also restated some data, mainly due to changes in the reporting period timeline. 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 2023 Sorainen's Latvian and Estonian offices also published their annual reports for the financial year of 2022, providing more detailed non-financial and country-specific information in addition to financial disclosures. More information is available [here for Latvia](#) and [here for Estonia](#).

GRI content index

Disclosure number	Disclosure title	Sorainen response
GRI 2 General disclosures 2021		
2-1	Organisational details	Sorainen and sustainability/Introduction Business and clients
2-2	Entities included in the organisation's sustainability reporting	About this report/Reporting boundaries and timeline
2-3	Reporting period, frequency and contact point	About this report/Reporting boundaries and timeline
2-4	Restatements of information	Sorainen and sustainability/Introduction Performance data/Our firm Performance data/Our people/Learning and Development About this report/Restatement of data About this report/Reporting boundaries and timeline
2-6	Activities, value chain and other business relationships	Sorainen and sustainability/Introduction Business and clients Business and clients/Focus on ESG Business and clients/Work with suppliers Performance data/Our firm
2-7	Employees	People Performance data/Our people
2-8	Workers who are not employees	Not reported due to confidentiality constraints: we have few subcontractors who are working for us when we need specific competences, but we cannot disclose any specific information regarding these arrangements
2-9	Governance structure and composition	Business and clients/Our governance Performance data/Our people
2-10	Nomination and selection of the highest governance body	Business and clients/Our governance
2-11	Chair of the highest governance body	Business and clients/Our governance

2-12	Role of the highest governance body in overseeing the management of impacts	Business and clients/Our governance
2-13	Delegation of responsibility for managing impacts	Sorainen and sustainability/Introduction
2-14	Role of the highest governance body in sustainability reporting	Business and clients/Our governance
2-15	Conflicts of interest	Business and clients/Ensuring the highest standards of compliance
2-16	Communication of critical concerns	Business and clients/ Ensuring the highest standards of compliance
2-17	Collective knowledge of the highest governance body	Business and clients/Our governance
2-18	Evaluation of the performance of the highest governance body	Not disclosed due to confidentiality constraints
2-19	Remuneration policies	People/Competitive remuneration and benefits Performance data/Our firm
2-20	Process to determine remuneration	People/Competitive remuneration and benefits
2-21	Annual total compensation ratio	Not all disclosures are reported due to confidentiality constraints
2-22	Statement on sustainable development strategy	Message from our managing partner Sorainen and sustainability/Introduction
2-23	Policy commitments	Business and clients/Operating as a single ecosystem
2-24	Embedding policy commitments	Details are provided throughout the report
2-25	Processes to remediate negative impacts	Business and clients/ Operating as a single ecosystem Business and clients/Ensuring the highest standards of compliance People/Ethics and Respect

2-26	Mechanisms for seeking advice and raising concerns	Business and clients/Operating as a single ecosystem Business and clients/Ensuring the highest standards of compliance
2-27	Compliance with laws and regulations	Business and clients/ Ensuring the highest standards of compliance
2-28	Membership associations	Details are provided throughout the report
2-29	Approach to stakeholder engagement	Not reported yet due to absence of defined approach and approved procedures (work in progress).
GRI 3 Material topics 2021		
3-1	Process of determining material topics	About this report/ Materiality assessment and material topics
3-2	List of material topics	About this report/ Materiality assessment and material topics
GRI 201 Economic Performance 2016		
3-3	Management of material topics	Business and clients
201-1	Direct economic value generated and	Business and clients Business and clients/Our governance Performance data/Our firm Performance data/Our people/Learning and Development Performance data/Society Not all disclosures are reported due to confidentiality constraints
201-2	Financial implications and other risks and opportunities due to climate change	Environment Not all disclosures are reported yet due to absence of relevant information
GRI 205 Anti-Corruption 2016		
3-3	Management of material topics	Business and clients/ Ensuring the highest standards of compliance
205-1	Operations assessed for risks related to corruption	Business and clients/ Ensuring the highest standards of compliance
205-2	Communication and training about anti-corruption policies and procedures	Business and clients/ Ensuring the highest standards of compliance
205-3	Confirmed incidents of corruption and actions taken	Business and clients/ Ensuring the highest standards of compliance

GRI 302 Energy 2016		
3-3	Management of material topics	Environment
302-1	Energy consumption within the organisation	Environment/ Adhering to high green office standards Performance data/Environment Performance data/ Partial carbon footprint calculation Performance data/ Our office performance and KPIs for office managers for 2023
GRI 303 Water and Effluents 2018		
3-3	Management of material topics	Environment
303-1	Interactions with water as a shared resource	Environment/ Adhering to high green office standards Performance data/ Our office performance and KPIs for office managers for 2023
GRI 305 Emissions 2016		
3-3	Management of material topics	Environment/Our carbon footprint
305-1	Direct (Scope 1) GHG emissions	Performance data/Environment Performance data/ Partial carbon footprint calculation
305-2	Energy indirect (Scope 2) GHG emissions	Performance data/Environment Performance data/ Partial carbon footprint calculation
305-3	Other indirect (Scope 3) GHG emissions	Performance data/Environment Performance data/ Partial carbon footprint calculation
305-4	GHG emissions intensity	Performance data/Environment Performance data/ Partial carbon footprint calculation
305-5	Reduction of GHG emissions	Environment/Baseline for setting targets Environment/ First steps on the way to net zero
GRI 306 Waste 2020		
3-3	Management of material topics	Environment
306-2	Management of significant waste-related impacts	Environment/ Adhering to high green office standards Performance data/ Our office performance and KPIs for office managers for 2023

GRI 308 Supplier Environmental Assessment 2016		
3-3	Management of material topics	Business and clients/Work with suppliers Environment/ Adhering to high green office standards Performance data/ Our office performance and KPIs for office managers for 2023
308-1	New suppliers that were screened using environmental criteria	Business and clients/Work with suppliers
GRI 401 Employment 2016		
3-3	Management of material topics	People People/ Transparent and equal career progression People/ Competitive remuneration and benefits People/ Flexible work arrangements and wellbeing
401-1	New employee hires and employee turnover	Performance data/Our people
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not disclosed due to confidentiality constraints
GRI 403 Occupational Health and Safety 2018		
3-3	Management of material topics	People
403-1	Occupational health and safety management system	People Performance data/Our people/ Occupational Health and Safety
403-6	Promotion of worker health	People/Flexible work arrangements and wellbeing
403-9	Work-related injuries	Performance data/Our people/ Occupational Health and Safety
GRI 404 Training and Education 2016		
3-3	Management of material topics	People/ Building a culture of learning
404-1	Average hours of training per year per employee	People/Building a culture of learning Performance data/Our people/Learning and development
404-2	Programmes for upgrading employee skills and transition assistance programs	People/ Transparent and equal career progression People/Building a culture of learning People/ Developing emerging leaders

404-3	Percentage of employees receiving regular performance and career development reviews	People/ Transparent and equal career progression Performance data/Our people/Learning and Development
GRI 405 Diversity and Equal Opportunity 2016		
3-3	Management of material topics	People/Ethics and Respect
404-1	Average hours of training per year per employee	People/Building a culture of learning Performance data/Our people/Learning and development
405-1	Diversity of governance bodies and employees	Business and clients/Our governance Performance data/Our people
405-2	Ratio of basic salary and remuneration for women to men	People/Competitive remuneration and benefits
GRI 406 Non-discrimination 2016		
3-3	Management of material topics	People/Ethics and Respect
406-1	Incidents of discrimination and corrective actions taken	People/Ethics and Respect
GRI 413 Local Communities 2016		
3-3	Management of material topics	Society
413-1	Operations with local community engagement, impact assessment and development programmes	Society/Shared Mission and pro bono Society/ Contributing to quality education Society/Improving the legislative environment and boosting innovations Society/ Giving back to the community
GRI 414 Supplier Social Assessment 2016		
3-3	Management of material topics	Business and clients/Work with suppliers
414-1	New suppliers that were screened using social criteria	Business and clients/Work with suppliers

GRI 418 Customer Privacy 2016		
3-3	Management of material topics	Business and clients/Ensuring the highest standards of compliance Business and clients/ Confidentiality, privacy and information security
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business and clients/ Ensuring the highest standards of compliance Business and clients/ Confidentiality, privacy and information security

Additional Sorainen material topics		
3-3	Management of material topics:	
	Responsible innovation	Business and clients/ Among the most innovative law firms in Europe
	Helping clients succeed on their ESG journey	Business and clients/Focus on ESG



Get in touch with us!

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

To learn more about how our team can support you on your ESG journey, please contact Vitalija Impolevičienė, our co-head of ESG service line, at vitalija.impoleviciene@sorainen.com