

SORAINEN



Change starts
with us

Sustainability Report 2026

Reporting period:
1 January 2025–31 December 2025

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Message from our Managing Partner

Looking back at 2025, I am proud of how Sorainen continued to strengthen its foundations while navigating an increasingly complex business, regulatory and geopolitical environment. It was a year defined not by radical shifts, but by disciplined progress – embedding what we have built, acting responsibly, and investing where it matters for long-term value.

Our clients continue to place high trust in us. In 2025, we maintained world-class client satisfaction and strong market recognition, reflecting not only the quality of our legal advice but also our commitment to listening, learning and improving. The first full year of our Client Experience Survey marked an important step in becoming an even more client-centric firm, enabling us to turn real-time feedback into meaningful improvements across our practices.

Sustainability remains an integral part of how we serve our clients and lead our firm. ESG-related considerations are now embedded across our core legal work, from the energy transition and sustainable finance to governance, risk management and regulatory compliance. At the same time, we continued strengthening our own approach to responsible business: advancing our environmental management practices, reinforcing data security and cybersecurity, and maintaining ISO-certified management systems that support consistency, integrity and resilience across all our offices.

People remain at the heart of Sorainen. In 2025, we continued investing in learning, wellbeing and transparent career development, while maintaining high levels of employee engagement and further professionalising our learning and leadership frameworks. We also continued

making steady progress on diversity, equity and inclusion, guided by a clear vision and a focus on practical implementation rather than simply making declarations.

Technology and innovation play a growing role in how we deliver legal services, but always with responsibility at the core. In 2025, we further developed our technology strategy and approach to legal AI, focusing on governance, security and real operational value. Our goal remains clear: to use technology as an enabler of better judgment, higher quality and more sustainable ways of working – never as a substitute for professional responsibility.

Beyond our firm, we continued contributing to the resilience and development of the societies we operate in. Through pro bono work, the Shared Mission programme, education initiatives and active participation in public dialogue, our teams applied legal expertise where it has the greatest impact, supporting access to justice, innovation, security and long-term institutional strength across the region.

This report reflects our belief that leadership is built step by step: through consistent choices, accountability and a willingness to keep improving. I am grateful to our people, our clients and our partners for their trust and contribution to this journey.

Sincerely,



Eva Berlaus
Managing Partner, Sorainen



Our journey



In 2023, we undertook a comprehensive review of our sustainability strategy in order to ensure stronger alignment with Sorainen's overarching business goals and the evolving ESG landscape. This review process involved reflecting on our progress to date, engaging with internal and external stakeholders, and identifying areas where our impact could be deepened. The aim was to refresh our strategic direction while preserving the core values that have shaped our sustainability efforts so far.

In early 2024, this updated sustainability strategy was formally approved by the Board. It reaffirms our commitment to our four established pillars: our business and clients, our people, our impact on society, and our environmental impact. At the same time, it expands the scope of our efforts under the United Nations Sustainable Development Goals (UN SDGs), allowing us to better integrate global priorities into our local context. This renewed focus ensures that sustainability remains a central element of how we operate, deliver value, and plan for the long-term.

We recognise that meaningful sustainability work is both strategic and operational, requiring consistent effort, innovation and collaboration. With the revised strategy in place, we are better positioned to drive positive change within our firm and the communities we serve.

This report presents key achievements and developments across all four pillars and our other priorities and outlook for the coming period. It reflects not only our continued commitment to responsible business practices but also our ambition to evolve, adapt and lead in areas where we can create the most meaningful impact.



Eglė Venskūnienė
Chief Operating Officer

"At Sorainen, we believe that sustainability is about long-term leadership – delivering excellence today while strengthening the foundations that support our clients, our people and the society around us for the future.

Across the Baltics, we choose responsible growth, meaningful innovation, and disciplined operational excellence because these choices enable long-term value. We invest in our people, nurture a culture of collaboration, and hold ourselves accountable for acting with transparency and respect – the principles that define who we are as a firm. The Sustainability Report captures how these commitments guide our decisions and actions across the firm.

Our clients place their trust in us in order to see beyond the immediate horizon. We owe them nothing less than the same long-term commitment in how we lead our firm."

Highlights of 2025

- Sorainen continued strengthening its ESG-focused legal services, with ESG-related advisory work further embedded across core practice and sector teams, supporting clients on complex regulatory, financing, governance and energy-transition matters across the Baltics. [Read more here.](#)
- We maintained our ISO-certified environmental management system and continued to promote sustainable practices across our offices, focusing on environmental compliance and responsible resource use. [Read more here.](#)
- Sorainen continued to strengthen its position in legal innovation, advancing its technology strategy and responsible use of AI across the firm, while individual expertise was also recognised at the European level, with Sorainen and its professionals recognised [among Europe's most innovative lawyers](#) in the Financial Times Innovative Lawyers report 2025, highlighting the firm's contribution to innovation-driven legal practice that goes beyond tools and systems. [Read more here.](#)
- Cybersecurity and information resilience remained a strong focus, with no data breaches identified, and enhanced preventive controls implemented following internal data-handling incidents, alongside expanded client-facing education and the launch of a 24/7 cyber incident response hotline in Lithuania. [Read more here](#) and [here.](#)
- Sorainen maintained high employee engagement, with an engagement score of 76, while also being recognised externally as one of [the most attractive employers in the legal sector in Estonia](#), reinforcing the firm's ability to attract, engage and retain talent in a competitive market. [Read more here.](#)
- Sorainen maintained excellent client satisfaction in 2025, achieving a firm-wide Net Promoter Score (NPS) of 77, with 80% of clients classified as promoters. We were recognised among the top performers in the key categories and [rank first in the "Best legal competence" category](#), for the fifth consecutive year, while Sorainen Estonia was also ranked the No. 1 law firm overall in the Baltic Kantar Prospera survey. [Read more here.](#)
- Sorainen received top-tier recognition as a leading law firm across the Baltics in the latest rankings and awards, including in the leading international legal directories [Chambers Europe and The Legal 500 EMEA 2026 guides](#), [The Lawyer European Awards 2025](#) (Northern Europe), [IFLR1000 2025](#) (Tier 1 in all research areas across the Baltics), and [The Legal 500 CEE Awards 2025.](#)
- Diversity, equity and inclusion efforts progressed steadily, including increased female representation at the partner level, a continuing strong gender balance in leadership, and the implementation of Board-approved priorities. [Read more here.](#)
- Sorainen reinforced its societal impact, expanding pro bono investment to nearly EUR 196,000, supporting nine Shared Mission projects in the defence and resilience sector, and continuing long-term commitments to education through the Sorainen Student Academy and university partnerships. [Read more here.](#)
- The firm strengthened its green foundations, embedding its ISO 14001 Environmental Management System into operations, sourcing renewable energy for Baltic offices, and moving forward with internal work on carbon-footprint data quality and Net Zero preparedness. [Read more here.](#)

Our governance

At Sorainen, the highest-level governing body across all our offices is the Board, which serves as the key decision-making forum for the firm’s strategic direction, risk management, financial oversight, client service, and innovation. The Board brings together 10 permanent members, including the senior partner, the managing partner, country managing partners from each office, the chief operating officer and an external member with extensive international business experience. The external member contributes independent insights and an outside perspective to help support well-rounded decision-making, as well as acting as the chair of the Board.

Day-to-day management and operational leadership are overseen by the Management team, which includes the managing partner, the chief operating officer, and the country managing partners. This team guides the implementation of firm-wide strategy, manages internal operations, and ensures alignment across all jurisdictions. The managing partner leads the firm, focusing on long-term strategy and overseeing business operations, while the chief operating officer handles day-to-day operations and streamlines internal processes.

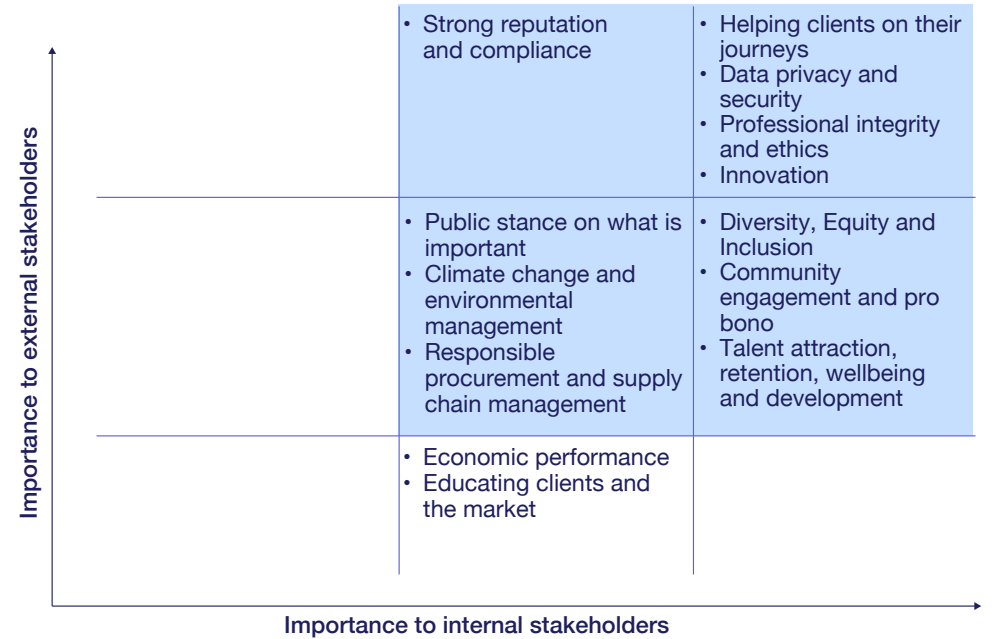
Our approach to sustainability and responsible business is driven by a cross-functional team that brings together individuals with relevant expertise from across the firm. Sustainability efforts are coordinated and supported by ambassadors in each office and guided by a steering committee composed of partners, senior management, and representatives of the Board. Together, these groups ensure a consistent, impact-driven approach to advancing our ESG commitments.

The Board and the Management team actively guide the firm’s sustainability strategy. They identify ESG-related risks and opportunities, approve strategic priorities, monitor performance against key targets, and review our annual reports. The chief operating officer oversees the work of the ESG team, ensuring sustainability efforts are integrated across functions, as well as being aligned with operational and business objectives.

Our approach to materiality

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

At the beginning of 2026 we commenced a full-scope double materiality assessment aligned with leading EU reporting standards – in particular, VSME – and tailored to the size and nature of our business, as well as gap analysis. We will share the outcomes of the assessment in the next reporting cycle.



* highlighted sections are current priority areas

Our stakeholders



Business and clients

Sorainen is an international business law firm working as one integrated team to fulfil its core purpose: to grow prosperity in the region by helping clients succeed in business.

Since our founding in 1995, the firm has worked on some of the most significant mandates in the region for international and local clients. We support clients on all business law and tax issues involving our region. Sorainen clients come from a diverse range of sectors, from mature businesses in the finance, technology, media and telecommunications, real estate and construction, and industrial and energy sectors to startups and private clients. In 2025, we worked with more than 3,300 clients, over 1,100 of whom were from a total of 69 countries outside our region – most frequently the United Kingdom, the United States, and Germany and other European Union states.



1995
founding year

3,300+
clients served in 2025

52
partners

400+
people

Key topics

Sorainen's offices operate as a unified ecosystem under the **ISO 9001-certified quality management system** with an integrated ISO/IEC 27001 Information Security Management System and ISO 14001 Environmental Management System. An external audit in October 2025 confirmed Sorainen's compliance with standards. [Read more here.](#)

The firm worked towards strengthening insight-driven service excellence, using structured client feedback, sector knowledge and internal expertise sharing to support consistent quality, relevance and long-term value for clients. In 2025, Sorainen achieved a Net Promoter Score (NPS) of 77, with 80% of clients classified as promoters, placing the firm in the world-class category for client loyalty and satisfaction. [Read more here.](#)

Sorainen continued integrating ESG considerations into client services and strategic

advice, supporting clients in navigating sustainability-related regulation, governance requirements and risk management across industries and jurisdictions. [Read more here.](#)

Sorainen advanced its technology strategy, including responsible exploration of AI tools, focusing on efficiency, quality assurance and secure use of technology in legal service delivery while maintaining high professional and ethical standards. [Read more here.](#)

Sorainen continued ensuring a high level of internal information security and cybersecurity, while also supporting clients via legal advice, training and awareness-raising activities regarding cybersecurity, data protection and regulatory obligations related to cyber-risks. Read more [here](#) and [here](#).

Key outlooks

Recognising the importance of collaboration and partnerships in achieving the UN Sustainable Development Goals, we will continue extending our participation in international and regional initiatives. We will also continue supporting our clients in attaining their ESG goals, contributing to sustainable growth and long-term prosperity in the region and beyond.

We remain committed to continuously improving our Quality Management Systems, including the Environmental Management System and Information Security Management System, and to maintaining our ISO certifications as a foundation for consistent quality, risk management and information security across the firm.

Following the progress made in integrating ESG criteria into our firm-wide strategy, we are continuing to work on the development of related

targets and KPIs. This process remains ongoing, and we remain committed to embedding ESG considerations into our long-term planning and decision-making.

Technology will continue to underpin our legal services and internal operations. With our technology strategy already in place, we are now focusing on the responsible use of AI and the embedding of digital tools into everyday processes to enhance outcomes for our clients and our people. To support this, we will roll out two mandatory training programmes to ensure that all employees have the necessary skills, awareness and understanding to use technology – and AI in particular – securely, effectively and in line with professional, ethical and regulatory standards.

Key numbers for 2025



Focus on ESG

Since the launch of our ESG-related services in 2022, the total number of billable hours have increased substantially, confirming the continued relevance of ESG-focused advisory work. This trend clearly shows how ESG considerations are becoming increasingly important for our clients across all sectors, with sustainability and responsible business practices forming a key part of their strategic priorities.

Instead of having a stand-alone ESG practice group, our ESG services are integrated across different practice and sector groups. Our colleagues, including those from the Banking & Finance, Real Estate, Employment, and Tax teams, examine ESG-related legal requirements from various field-specific viewpoints, thus offering clients comprehensive advice and enabling them to navigate the ESG transition successfully.



Enhancing understanding of ESG requirements

In 2025, we continued supporting our clients and communities in navigating ESG requirements across the Baltic region by offering focused, practical insights through our “**ESG Talks**” webinar series. This year, the series featured two sessions dedicated to the [EU’s Corporate Sustainability Due Diligence Directive \(CS3D\)](#) and [related corporate reporting and due diligence developments](#). In total, the “ESG Talks” series has now included more than ten sessions since its launch.

We also continued producing our regular sustainability newsletter, publishing eight issues throughout the year. The newsletter is free of charge and available to all stakeholders who subscribe to receive ESG-related updates. It delivers structured insights into key sustainability, climate and governance developments in the Baltics and the EU, as well as ongoing adjustments to EU sustainability reporting and due diligence frameworks. See the pan-Baltic issues: [January](#), [February](#), [March](#), [April](#), [June](#), [August](#), [November](#), [December](#).



Shaping regional ESG dialogue

In the reporting period, our team supported and spoke at several major forums, including the [Latvian sustainability forum Ilgbūtība](#) (speaker [Eva Berlaus](#)), and [The Impact Day in Lithuania](#) (speaker [Vitalija Impolevičienė](#)).

Our team also actively shaped the regional ESG conversation across energy transition platforms. At “**Windworks. Powering Economy**” in Riga, Sorainen colleagues [Natālija Grāvele](#) and [Rūdolfs Enģelis](#) moderated panels on the financial viability of wind projects and the practical delivery of onshore wind in the Baltics, facilitating debate on how PPAs (including state-backed options), regulatory clarity and robust permitting can unlock financing while aligning with climate goals and community expectations.

Together, these engagements demonstrate our role in translating evolving policy and regulation into financially viable structures and workable projects – from wind permitting and PPAs to BESS-ready market frameworks – so that climate-positive investments can progress with legal certainty and transparent governance.

At the **Energy Storage Summit Central & Eastern Europe** in Warsaw, [Andrius Šimkus](#) moderated the discussion “Decoupling in the Baltics, and How This Enables Long-Term Market Viability”, focusing on BESS as a pillar of grid flexibility and renewables integration; our participation supported market design and investment readiness themes central to ESG (energy security, reliability and sustainable infrastructure).

In addition, [Albert Linntam](#) contributed as a speaker and [Norman Aas](#) served as a panel moderator at the **Nordic-Baltic AML/FinCrime & Tech Conference**, bringing a governance and risk management perspective (on contracts, compliance and investigations) to the conversation around financial viability and the responsible deployment of storage assets.



Vitalija Impolevičienė

Co-Head of the ESG Service Line, reflected on recent developments:

"In 2025, the ESG regulatory landscape continued to change rapidly, with significant developments, such as the Stop-the-Clock Directive and simplifications to the EU Omnibus. Alongside helping clients understand how these changes affect their business, 2025 was a year of quiet but important work on the implementation of sustainability-related requirements. I would like to specifically mention the [analysis of the EU Taxonomy criteria](#) commissioned by the Lithuanian banking association. We also supported major energy transition and climate-related projects, from renewable energy to carbon credits. Sustainability considerations are now part of every significant project and the usual risk management process, even – surprisingly, one might think – in defence projects. As ESG expectations continue to shape both corporate strategy and legislative frameworks, Sorainen remains committed to providing precise, multidisciplinary legal guidance that supports compliance and long-term value creation."

The [Legal 500's EMEA Green Guide](#) has recognised Sorainen as an [ESG-focused firm](#) on two occasions, reflecting the strength and consistency of our ESG-related advisory work across the Baltics. The following were among the noteworthy ESG-related activities and matters during the reporting period:

- We advised [Ignitis Group entities on signing the project financing agreements and securing EUR 318 million](#) in funding for the 314 MW Kelmė Wind Farm. This is the largest project of its kind in the Baltic States, controlled by Ignitis Renewables, a subsidiary of Ignitis Group. The loan agreements were concluded by a group of lenders comprising the European Investment Bank, Swedbank, the European Bank for Reconstruction and Development (EBRD), and the Nordic Investment Bank. Total investment in the project, including the acquisition price and construction costs, may amount to as much as EUR 550 million.
- In Latvia, we advised [Ignitis Renewables on a EUR 77.5 million joint loan](#) from Swedbank Lithuania and Swedbank Latvia to complete the Stelpe and Vārme solar farms (total installed capacity 239 MW), including negotiating the loan and collateral terms with the lenders.
- In cooperation with InvestorConnected, we worked on preparing and submitting to the EBRD a Market Feasibility Study to evaluate the potential of leveraging green and sustainability-linked bonds for municipalities in Croatia, the Czech Republic, Estonia, Latvia, Lithuania, Poland and Romania under the EU Cohesion Policy.
- We provided an [in-depth analysis commissioned by the Lithuanian Banking Association](#) for banks seeking to classify loans as aligned with the EU Taxonomy Regulation and contributing to climate change mitigation. Compliance with the EU Taxonomy is one of the conditions for green financing. We assessed ten types of economic activities, including electricity generation from wind and solar energy, cogeneration using bioenergy, freight road transport services, renovation of existing buildings, and construction of new buildings. For each activity, we prepared an analysis outlining the criteria to be assessed to determine whether a loan meets the requirements of the EU Taxonomy Regulation and underlying legal acts. In addition, we prepared two memoranda outlining the regulatory improvements necessary to ensure that multi-apartment building renovation projects can qualify under the EU Taxonomy, and on the application of minimum social safeguards when assessing corporate clients.
- We advised [Key Carbon on signing an agreement with InSoil](#) for one of the largest sustainable agriculture finance commitments in Europe. Key Carbon, a leading climate investment firm, and InSoil (formerly known as HeavyFinance) announced a EUR 100 million investment agreement aimed at supporting European farmers in transitioning to regenerative agriculture.
- We advised Sunly on two major instances of renewable-energy financing that expand clean power capacity across the Baltics: in Estonia, [Sunly secured a EUR 62 million loan package](#) from the European Investment Bank (EUR 31 million) and local commercial banks SEB Pank and



- Luminor Bank to build and operate a new solar park, supporting the region's green transition and electricity independence. In Latvia, [Sunly obtained almost EUR 85 million](#) in international financing from the European Investment Bank, the European Bank for Reconstruction and Development and SEB to develop four solar parks with a combined capacity of 329 MW – enough to meet the annual electricity consumption of up to 180,000 households – strengthening Latvia's energy independence and accelerating the shift to clean power.
- We advised the Nordic Investment Bank (NIB) and NORD/LB on [EUR 64 million in financing for two new large-scale solar parks in Lithuania](#), including an integrated battery energy storage system, supporting increased renewable electricity generation, and contributing to the region's climate and energy-transition objectives.
- We advised the [Estonian Ministry of Climate and the Consumer Protection and Technical Regulatory Authority](#) on regulatory, permitting and contractual matters related to the development of Estonia's offshore wind farm programme, supporting the expansion of large-scale renewable energy infrastructure and contributing to national and EU climate-transition objectives.
- We advised the [French company Oxan Energy](#) on submitting a building permit application and participating in the relevant auction. By doing so, Oxan Energy, a company specialising in marine energy and particularly in the development of floating wind turbines, joined the ranks of offshore wind farm developers. The company's goal is to develop, construct and operate offshore wind energy projects and green hydrogen production units.
- We advised [Edel Offshore Wind](#) on opportunities for developing offshore wind farms in Estonia, including participation in the Liivi 1 and Liivi 2 sea area building permit auctions. These were the first auctions launched for initiating building permit procedures. A building permit is required for planning the grid connection and securing the right of superficies. The planned offshore wind farms have a total capacity exceeding 2 GW.
- We advised [SIA WPR2 on the development of the 112 MW Smiltene onshore wind farm](#) in north-eastern Latvia – one of the country's largest wind projects – expected to supply electricity for over 80,000 households and materially increase Latvia's domestic renewable generation capacity. The project is being delivered with EUR 92 million in international financing (including EBRD, NIB and Luminor), signalling strong investor confidence in Latvia's green transition and supporting the country's energy security and resilience; once operational (the target is 2027), it is expected to generate around 330 GWh of renewable electricity annually and help avoid approximately 64,000 tonnes of CO₂ each year.
- We acted as Latvian legal counsel to the lenders – NORD/LB Norddeutsche Landesbank, Nordic Investment Bank and Luminor Bank – on the [EUR 75 million financing of a 148-MWp photovoltaic plant in Latvia](#), developed by Stelo Orienta SIA and sponsored by European Energy A/S (EU support under the InvestEU Fund). This landmark investment will substantially boost Latvia's solar capacity, supplying electricity to over 40,000 households and supporting the country's transition away from fossil fuels, particularly natural gas.

Working towards insight-driven service excellence

2025 marked a major milestone in Sorainen's commitment to providing excellent client service by being a truly client-centric firm: it was the first full year of running our Client Experience (CX) Survey, our operational feedback tool. After a successful pilot at the end of 2024, the CX Survey became a core part of our client listening strategy, enabling us to monitor service quality in real time, identify areas for improvement early on, and recognise excellence across teams.

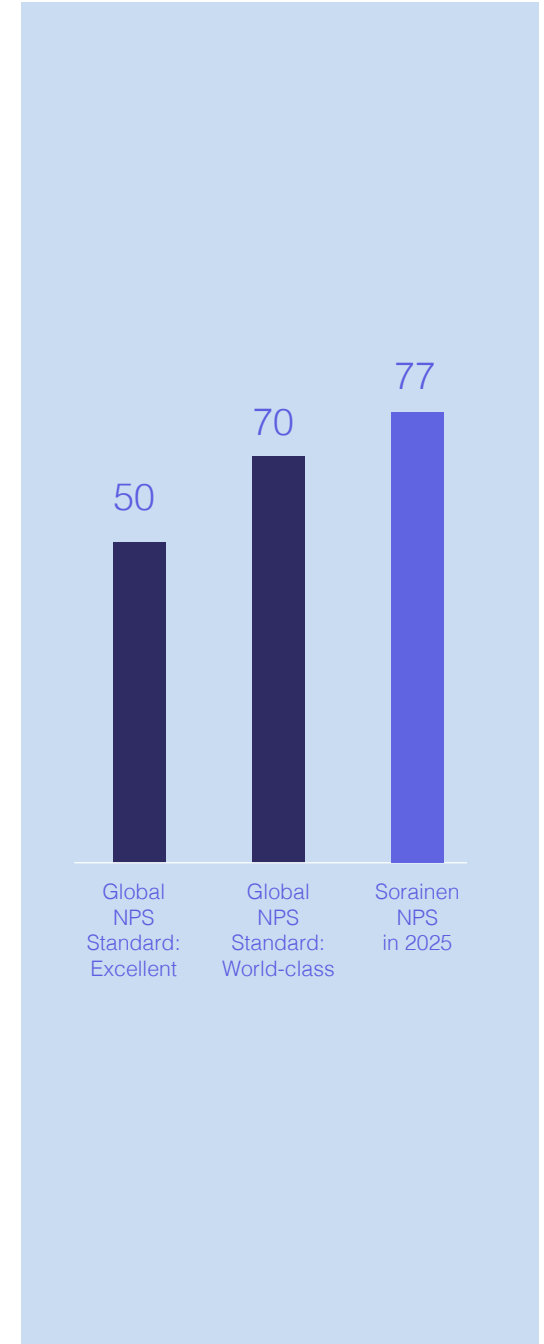
"We view feedback as the cornerstone of growth and a powerful tool for refining client service and fostering deeper trust with our clients. By seeking out and acting on feedback, we can turn every interaction into an opportunity to improve and evolve. Most importantly, this strengthens our client relationships, showing that we value our clients' opinions and are dedicated to delivering the best possible service for them,"

commented Sorainen Managing Partner [Eva Berlaus](#).



Over the course of the year, 441 clients shared their feedback through the monthly CX Survey. This high level of engagement is an important sign of trust and of clients' willingness to collaborate with us on continuous improvement. Across the full year, Sorainen achieved a firmwide NPS score of 77, a world-class result by global NPS standards. The results show a consistently strong long-term satisfaction trend, with 80% of all responding clients rating their experience at promoter level, reinforcing the fact that the majority of our clients are highly satisfied and recommend Sorainen services to others.

Furthermore, from an external market research perspective on client satisfaction, according to the 2025 Baltic Kantar Prospera client satisfaction survey of top-tier Baltic law firms, Sorainen ranks first in the "Best Legal Competence" category, as we have for the past four years. Sorainen Estonia is ranked as the No. 1 law firm in Estonia overall. More about the research and our results can be found [here](#).



Among the most innovative law firms in Europe: our technology strategy

Sorainen's technology strategy focuses on turning existing technology investments into measurable, long-term value, ensuring that digital transformation supports sustainable growth, consistent service quality, and responsible governance. The approach links technology directly to business outcomes through standardised workflows, clear accountability, upskilling and strong governance structures.

- All technology-related initiatives are channelled through a single point of intake and prioritisation, ensuring focus on high-impact workflows and avoiding fragmented investments.
- Sorainen is expanding our AI policy to address governance, risk management, and usage rules, combined with mandatory firm-wide training on responsible AI use and additional safeguards, as AI adoption spreads.
- Zero tolerance is maintained for cybersecurity incidents, alongside baseline data governance requirements and mandatory data quality practices to ensure reliable, compliant operations.
- By integrating technology directly into priority legal workflows and making selected tools mandatory where appropriate, the firm increases capacity, shortens turnaround times, and enables consistent use of AI and automation.
- Focused automation of repetitive, time-consuming tasks lowers operational costs, shortens cycle times, and supports scalable growth without proportional increases in headcount.
- Sustainability of impact is monitored through concrete indicators such as the number of successful AI/automation integrations and an AI maturity score, focusing on real operational improvements rather than activity metrics.

Sorainen employs modern legal technologies and AI

Sorainen's approach to Legal AI reflects a deliberate balance between advanced capability, operational efficiency, and responsible governance. The firm leverages a structured combination of enterprise grade Legal AI, specialised legal technology, and internally developed solutions to enhance document review, evidence discovery, and drafting workflows while maintaining strict standards for confidentiality, data protection, and professional oversight.

Nuix, at the core of litigation and investigation work, enables rapid processing and analysis of large-scale data sets. Through advanced analytics, natural language processing, semantic search, and automated review scoring, teams can efficiently identify relevant evidence, detect patterns, and prioritise critical materials. This significantly reduces manual effort while improving consistency and insight in complex matters.

These capabilities are complemented by **AiVar**, Sorainen's internally developed AI assistant connected to proprietary knowledge databases. AiVar provides a secure environment for interacting with documents and supports both legal and administrative workflows, ensuring that sensitive information remains within a controlled ecosystem aligned with internal governance standards.

Precision and document integrity are reinforced through **Definely**, which enhances navigation and verification of defined terms and cross-references. This capability is particularly important during complex disputes and contractual analysis, where the accuracy of the language used directly affects legal risk and outcomes.

Additional AI powered tools – including **Grammarly** for drafting quality, **DeepL Pro** for accurate legal translations, and **Microsoft Copilot** for advanced content analysis – further support day-to-day efficiency and quality across the firm. **Document Drafter** automates document generation, reducing manual input while improving consistency, speed and accuracy in drafting workflows.

Sorainen continues to expand its Legal AI capabilities. Advanced platforms such as **Legora** are strengthening legal research and large-scale document review and enabling deeper analytical insight into complex matters.

All AI supported workflows operate under strict internal AI policies, governing appropriate use, data protection, and confidentiality. Human oversight remains central: AI outputs are always validated by legal professionals, ensuring that technology enhances rather than replaces professional judgement. This governance-led approach ensures that innovation contributes to long-term operational resilience, service quality, and sustainable value creation.

"We invest in technology that helps our lawyers work more efficiently and with greater confidence, while keeping quality and professional judgement firmly in human hands. Our role is to ensure AI is embedded where it genuinely improves how legal work is done and that it operates within clear governance and professional responsibility. Used this way, technology becomes an enabler of better service, not a substitute for expertise."



Irina Seniut
Head of Knowledge Management and Innovation

Operating as a single ecosystem



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

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

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

Whistleblowing tools and guidelines provide a secure, confidential and anonymous channel for employees to report any concerns or wrongdoing within the firm. The guidelines help us promote a culture of integrity and transparency, to prevent and detect wrong-doing early on and to ensure that reported concerns are

appropriately investigated and addressed. During the reporting period, the whistleblowing tool was used once to report a concern. Although the matter did not meet the criteria of a whistleblowing case, it was nonetheless investigated in line with our internal procedures, and a report was prepared to document the findings.

We have a comprehensive **crisis management and business continuity** procedure in place, outlining general procedures for responding to crises and specific scenarios covering the most likely crisis events. The documentation includes guidance on crisis communication, business continuity planning, and other key response measures to ensure preparedness and resilience.

Internal **audits** are conducted annually in accordance with our internal audit plan. External audits of ISO 9001:2015, ISO 14001:2015 and ISO/IEC 27001:2022 carried out annually by an auditor from BM Certification, following our external audit schedule. The 2025 external audit identified two minor non-conformities related to ISO 14001:2015 and ISO/IEC 27001:2022. All issues were addressed and corrected within a month, with corrective actions implemented to ensure ongoing compliance.

Confidentiality, privacy, and information security

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

Our IT team regularly improves our IT security systems, proactively anticipating potential threats and risks, and developing relevant prevention mechanisms to mitigate them. All our people must undertake regular IT security awareness training at least once a year. Our IT team also provides regular updates on new phishing strategies, shares applicable tips on detecting and resolving potential cybersecurity breaches, and alerts employees to any such breaches. We also have external SOC (Security Operating Center) which helps us to maintain the highest level of information security and monitoring against cyber threats.

In 2025, three internal IT security incidents related to data-handling by departing users were identified and remediated. Enhanced monitoring and preventive controls have been in place since 1 January 2026. Internal reviews found no evidence that these incidents resulted in any loss or unauthorised disclosure of corporate data.

IN THE REPORTING PERIOD:

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



Turning the market's attention to cybersecurity

Cybersecurity has become a core element of economic and societal resilience in the Baltic region. The ongoing war in Ukraine and the broader reality of hybrid warfare have underscored that cyber threats are no longer isolated technical incidents but can directly affect business continuity, critical infrastructure, trust in institutions, and regional stability. Against this backdrop, strengthening cybersecurity awareness and preparedness is increasingly a shared responsibility across the private and public sectors.

In 2025, Sorainen focused on educating the market and fostering informed dialogue on cybersecurity risks, regulatory developments, and organisational resilience through a series of targeted events across the Baltics. In Latvia, we hosted a webinar "[National Cybersecurity Law – how does it affect your company?](#)", addressing the practical impact of the new legal framework and helping organisations understand their obligations and preparedness requirements. In Estonia, Sorainen organised the [Data Law and Cybersecurity Business Breakfast](#), examining cybersecurity alongside data protection, risk management, and management accountability

in the context of NIS2 and evolving enforcement practices. In Lithuania, together with the Cybersecurity Experts Association, we co-hosted the conference "[Cyber Resilience 2025: Lessons Learned and New Threats](#)", bringing together representatives from national security institutions, business and the legal community to discuss emerging threats and organisational resilience. This was complemented by [executive-level business breakfasts on how NIS2 changes the rules of the game for management](#), highlighting the growing responsibility of boards and senior leadership in overseeing cyber-risk.

Alongside market education, Sorainen also strengthened its practical support for organisations affected by cyber incidents by introducing a [24/7 cyber incident response hotline](#) in Lithuania. The hotline enables organisations experiencing a cyberattack or data breach to quickly access legal support and coordinated incident management. Through this service, Sorainen can help assess the situation, support compliance with regulatory notification requirements, and coordinate the involvement of relevant reputable experts, including IT, cybersecurity, and crisis communications specialists.

"By combining proactive education with rapid incident-response support, Sorainen aims to contribute to higher levels of cyber-resilience among organisations operating in the Baltics. These efforts support not only individual clients, but also the broader stability and sustainability of the region's digital and economic environment in an increasingly complex security landscape."



Irma Kunické

Sorainen Counsel specialising in Data Protection and Information Technology

People

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



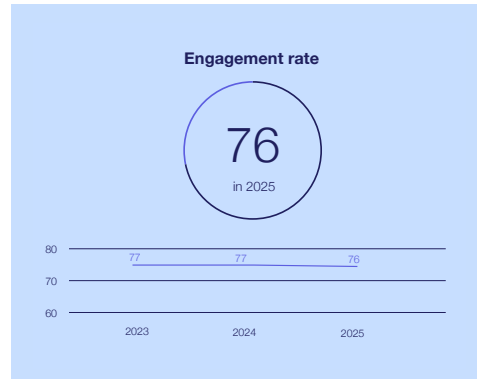
Key topics

According to the annual independent survey by Ennova International, Sorainen maintained high overall employee engagement, with an engagement score of 76, in line with the global market standard for the legal services sector. While satisfaction slightly decreased compared to the previous year, the results remain strong overall and continued employee feedback is used to inform people-related decision-making.

Transparent and equitable career development practices remained in place, supported by a firm-wide competence model, regular performance and career feedback for all team members, and structured processes for progression across legal and business services roles. [Read more here.](#)

Employee wellbeing and flexible working arrangements remained a core part of how the firm operates, supported by health and wellbeing benefits, flexible work models and initiatives promoting mental and physical wellbeing across offices. [Read more here.](#)

Sorainen continued investing in learning and professional development, building on its learning ecosystem through e-learning, leadership programmes, Learning Days, onboarding improvements, and international



experience via secondments and exchanges. [Read more here.](#)

Diversity, equity and inclusion efforts progressed, following the Board-approved DEI vision, with continued focus on pay equity, inclusive recruitment practices, leadership representation and a safe, respectful working environment. The representation of women at partner level continued to increase: it rose from 41% as of 1 January 2025 to 43% as of 1 January 2026. [Read more here.](#)

Key outlooks

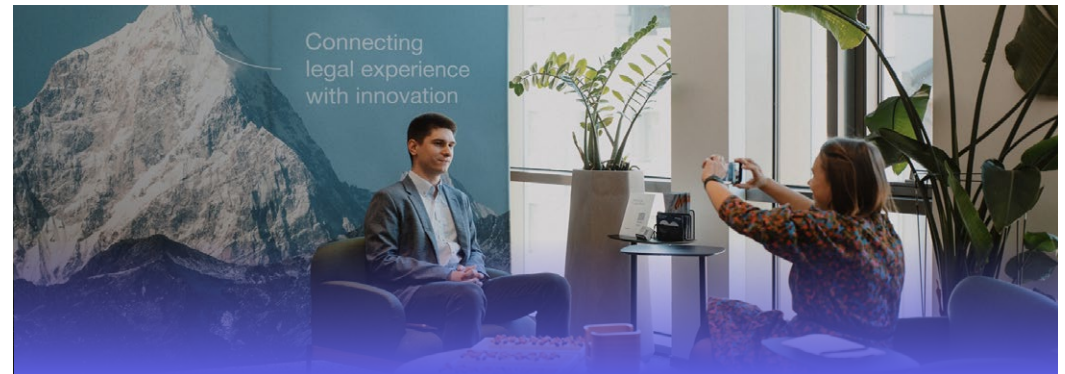
We will continue strengthening transparent and equitable career progression by developing our competence model, ensuring it reflects the changing needs of our people and the market. Regular feedback and clear development pathways will remain a cornerstone of our approach, supporting personal growth and long-term retention of our people.

Building on our commitment to fair and competitive compensation, we will continue to monitor market trends, review our pay structures, and proactively address potential inequalities, including through regular gender pay gap analysis. We aim to maintain our position as a top-choice employer by aligning our rewards with

performance, loyalty and evolving employee expectations.

Alongside our established e-learning opportunities, dedicated Learning Days and centrally coordinated development initiatives will continue to support focused professional growth, ensuring that learning remains embedded in sustainable ways of working across the firm.

Following the 2025 Board-approved DEI vision, we will continue implementing diversity, equity and inclusion practices across recruitment, pay, mentorship and governance, while gathering ongoing employee feedback to guide continuous improvement and foster an inclusive and respectful workplace culture.



Key numbers in the reporting period





Career, remuneration, and wellbeing

TRANSPARENT AND EQUAL CAREER PROGRESSION

We are committed to ensuring transparency and equality in all matters related to career progression. **Regular feedback is received on career progression, competency and performance by 100% of our team members.** A transparent and objective competence model ensures that everyone has the opportunity to progress in their career.

COMPETITIVE REMUNERATION AND BENEFITS

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

We closely examine all kinds of inequalities, including those in our remuneration system, and aim to avoid any discrimination in terms of compensation towards any of our employees.

We regularly analyse our gender pay gap: during the reporting period, **no unadjusted gender pay gap was identified.**

FLEXIBLE WORK ARRANGEMENTS AND WELLBEING

We have continued prioritising employee wellbeing by maintaining comprehensive health insurance, which includes paid sports activities and mental health support. Our office culture fosters connection and balance through various events and after-work activities such as yoga, volleyball, skating and hiking. Additionally, we have raised awareness by sharing stories from Sorainen colleagues on how they perceive and incorporate wellbeing into their lives, inspiring a supportive and mindful workplace culture.

We continue to offer flexible working arrangements, meaning that our people can work from the office or from home, and can decide for themselves how many days to come in to the office. There are people who work totally remotely, and others who come to the office every day.

We empower our employees to manage their own schedules and trust them to deliver exceptional results for our clients, regardless of their chosen work location.

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

COMPLIANCE

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



From fragmentation to focus: advancing learning and development at Sorainen

Learning and development have long been integral to Sorainen's culture. Historically, training initiatives were driven organically across the firm, which reflected strong engagement but resulted in a fragmented and unstructured approach. To strengthen impact and efficiency, the Learning and Development team introduced a centralised "Learning Day" concept, held on the last Friday of every month. This model provides lawyers with uninterrupted time throughout the month to focus on client work, while reserving a dedicated day for professional growth. The initiative aligns closely with Sorainen's performance-driven culture and supports sustainable ways of working. Since the introduction of Learning Days, our lawyers' billable hours have increased, demonstrating that a structured, centrally managed approach to learning not only enhances development but also contributes positively to overall productivity and business outcomes.

In addition to Learning Days, centrally managed learning and development initiatives have been further strengthened through the integration of onboarding training under the L&D function. Previously managed independently by individual teams, onboarding has now been aligned within

a unified, centrally coordinated framework. This approach ensures a consistent experience for new team members across our offices, supports systematic feedback collection on the onboarding journey, and enables continuous improvement of content and processes in response to employee feedback.

Sorainen's comprehensive learning ecosystem underpins a culture of continuous development, bringing together structured training, leadership growth, and international exposure to empower employees at every stage of their careers, all supported by the iKnow e-learning platform that enables flexible and consistent access to learning resources. Throughout the year, employees benefit from a broad range of competency-based, industry-aligned, and innovation-focused training. The firm also prioritises management professionalisation through formal leadership programmes and access to leading international conferences. Complementing these are informal learning opportunities, including internal office exchanges and international secondments with partner law firms, which help employees strengthen cross-border collaboration, build global networks, and gain valuable international experience.

"Our centralised learning and development model is a key pillar of our Learning & Development strategic framework, enabling continuous growth while reinforcing a strong performance focus. By structuring learning through dedicated Learning Days and a unified onboarding framework, we create consistency, support long-term capability building, and allow our lawyers to focus fully on delivering for clients. This approach strengthens individual development, drives productivity, and supports sustainable, high-performance outcomes for the firm."



Gabrielė Navickaitė
Sorainen Senior Learning & Development Manager



Moving forward with diversity, equity and inclusion

Our core values require everyone in our firm to act courteously and respectfully towards each other and everyone we work with. Our primary principles include respectful behaviour, equal treatment, diversity, healthy physical and mental environments, and leading by example. The firm's diversity, equity and inclusion strategy aims to create an inclusive environment that fosters equal opportunities across various domains.

At the beginning of 2025, the Management team approved a new vision for diversity, equity and inclusion, strengthening our commitment to inclusivity and fairness. Initial focus areas include formalising our diversity, equity and inclusion practices, ensuring pay equality and improving recruitment processes. During the reporting year, the firm undertook several proactive measures to advance its DEI objectives. These included participation in Baltic Pride, the adoption of gender-neutral language across all job advertisements, and completion of the annual gender pay gap analysis to further support equitable employment practices.

Our violence and harassment prevention policy emphasises that the firm has zero tolerance for any violence, discrimination or harassment. The policy encourages all team members to report unacceptable behaviour cases to ensure that timely and proper investigations are conducted, that all such cases are followed up on, and that necessary support is provided to victims of violence, discrimination or harassment.

Zero incidents of discrimination were identified during the reporting period.

During the reporting period, we have improved or maintained our representation of women at leadership levels:

The board members' female-to-male ratio held steady at

40%/60%

(as of both 1 January 2025 and 1 January 2026).

The Management team's female-to-male ratio remains at

80%/20%

(as of both 1 January 2025 and 1 January 2026).

Partners' female-to-male ratio increased from

41%/59%

(as of 1 January 2025)

to

43%/57%

(as of 1 January 2026).

Society

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

Key numbers

EUR
195,900
invested in
pro bono

26%
of lawyers advised
pro bono

EUR
42,700
in donations

72
students graduated
from Sorainen
Student Academy
2025/2026

Key topics

Through the Shared Mission programme, Sorainen provided targeted pro bono legal and tax support to selected high-impact projects, prioritising initiatives contributing to societal resilience, innovation and long-term regional security. [Read more here.](#)

Sorainen actively supported entrepreneurship and innovation ecosystems, including startups and fintechs, through free legal clinics, mentoring, event participation and award-based legal support, helping early-stage businesses navigate regulatory and governance challenges. [Read more here.](#)

We support students by offering various opportunities to improve their knowledge and get their first experience of work in the field of law, through our Student Academy, traineeships, shadowing, ThinkTank programmes, scholarships, mentorships, and financial support for participating in moot courts worldwide. [Read more here](#) and [here.](#)

Key outlooks

Every year, the firm allocates more than EUR 100,000 in pro bono assistance to NGOs, startups and other organisations in need of legal support. In line with the previously stated objective to grow pro bono investments to 0.5% of revenue by 2025, the firm continued expanding its pro bono activities during the reporting period, reaching approximately 0.4% of revenue in 2025. Building on this progress, we will proceed with maintaining and, where possible, further increasing our pro bono investments, while continuing to prioritise initiatives where legal expertise can deliver the highest societal impact.

Our lawyers actively contribute to the academic community by lecturing at universities and mentoring law students. This engagement supports the development of future legal professionals and reflects our commitment to knowledge-sharing, ethical practice, and long-term societal impact.

While maintaining our focus on access to justice, quality education, innovation and support for diverse civil society initiatives, we will continue prioritising high impact programmes and partnerships, building on insights from our social investment impact reviews and long standing experience.



Shared Mission programme and pro bono

Sorainen stands out in the field by running **an annual pro bono legal advice project in its region** – The Shared Mission programme – that provides unpaid legal advice to companies, non-profits and NGOs, with the intention of benefiting local and global communities in an innovative way. In total, we have supported more than 70 projects across the region, and for that work, we were nominated in 2021 for the “Social Justice” award at the Financial Times Innovative Lawyers Awards. The programme was initially launched in 2020 to combat the consequences of the pandemic; after that, in 2021, its focus moved to health innovations, in 2022 to innovations in the environmental sector, in 2023 to sustainable energy solutions, and in 2024 and 2025 to defence sector development.

In 2025, we welcomed applications from the defence and security sector, as well as from organisations working to strengthen crisis preparedness and societal resilience in other areas. Following a highly competitive application period, we received almost 40 applications from startups, research institutions, and technology developers. After a thorough evaluation process, we selected nine projects that received free legal and tax advice from Sorainen experts to help accelerate their development and navigate regulatory and commercial challenges.



Among notable Shared Mission projects in 2025 were:

- [assisting Global Wolf Motors](#) to protect the intellectual property of the Mosphera brand by conducting a comprehensive audit of the registered European Union trademarks and designs protecting the Mosphera brand, identifying both strengths and potential vulnerabilities in their existing portfolio. Global Wolf Motors is a Latvian company specialising in the development and production of innovative electric vehicle solutions for both civilian and military application.
- [supporting AI startup Ascent Lumina](#) in protecting its intellectual property while ensuring a safe, legally compliant working environment for its employees, by providing legal support with developing standard forms for the company’s employment contract and service agreement. Ascent Lumina develops advanced artificial intelligence (AI) solutions for unmanned and autonomous vehicles, with a strong focus on real-time AI perception systems capable of operating in complex operational environments.
- [advising the Lithuanian defence technology startup Luna Robotics](#), which develops tactical FPV drone cameras, on attracting EUR 1 million in investment. Our team advised the startup on all investment-related matters, including representation in negotiations with investors and preparation of all investment documentation.

“These are not just innovative and technically advanced initiatives – the potential solutions offered by the selected projects might become strategically vital for the whole Baltic region and beyond. Supporting such projects is both professionally rewarding and aligned with our commitment to contribute to increasing security and economic prosperity in our region. As lawyers, we expect to do some work that combines legal complexity with real-world impact – and that’s exactly what motivates us and where we want to be.”



Evaldas Dūdonis

Head of Sorainen’s Defence Sector Group



In addition to our work through the Shared Mission programme, we also provided pro bono assistance to various NGOs and public interest initiatives, including [carrying out pro bono research for the Clooney Foundation for Justice \(CFJ\)](#). The organisation, founded by Amal and George Clooney, is dedicated to advancing justice globally by providing free legal aid to defend free speech and protect women's rights in over 40 countries. One of CFJ's key objectives was to assess whether and how AI impacts the right to a fair trial. We contributed to the AI Justice Atlas, a flagship initiative from the newly launched Oxford Institute of Technology and Justice, a global collaboration between CFJ and the University of Oxford's Blavatnik School of Government. Our contributions focused on Estonia, as we provided an overview of how technology and AI are currently applied in Estonian criminal justice processes. The AI Justice Atlas is the first of its kind, and its long-term goal is to expand its scope post-launch in order to enable a better understanding of AI's impact on judicial decision-making, assess existing safeguards, and identify emerging international best practices in this rapidly evolving field.

"One of CFJ's key objectives was to assess whether and how AI impacts the right to a fair trial. Our contribution supported CFJ's broader mission: to promote fair and transparent legal systems worldwide."



Oliver Kuusk
Sorainen Senior Associate



Improving the legislative environment and boosting innovation

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

- At the request of the Ministry of Justice, we analysed the constitutionality of [leasing Estonian prisons to foreign countries](#). The analysis aimed to determine whether it is permissible to lease prisons to foreign countries so that prisoners serve their sentences in Estonia under foreign law, but that the prison staff consist of Estonian officials who are subordinate to the foreign country in question.
- Counsel [Imma Kunickė](#) from Lithuania took part in the ESG-oriented conference “Tvarumo planas”, sponsored by us, where she spoke on the topic “Women on Boards: How to Ensure Compliance and Effectively Include Women in Governance”.
- We advised the Estonian Private Forest Association on the constitutionality of proposed amendments to the Nature Conservation Act, assessing whether the new environmental protection restrictions would disproportionately limit property rights and reduce land value, and providing legal analysis to support evidence-based, proportionate and compliant law-making.
- On August 29, during the “Būtent” discussion festival in Vilnius, counsel [Vitalija Impolevičienė](#), representing Sorainen, signed a memorandum on the creation of a sustainability database in Lithuania. The initiative aims to provide Lithuanian businesses with simple, fast and uniform access to sustainability data.
- Sorainen hosted the annual World Law Group conference in Riga, Latvia, which brought together law firm partners from around the world. Among other topics, participants explored industry trends and challenges including sustainability. During the panel discussion, in which [Eva Berlaus](#) participated, experts explored the far-reaching impact of ESG regulations on legal practice, including cross-border implications, client advisory, future trends, and business development opportunities.

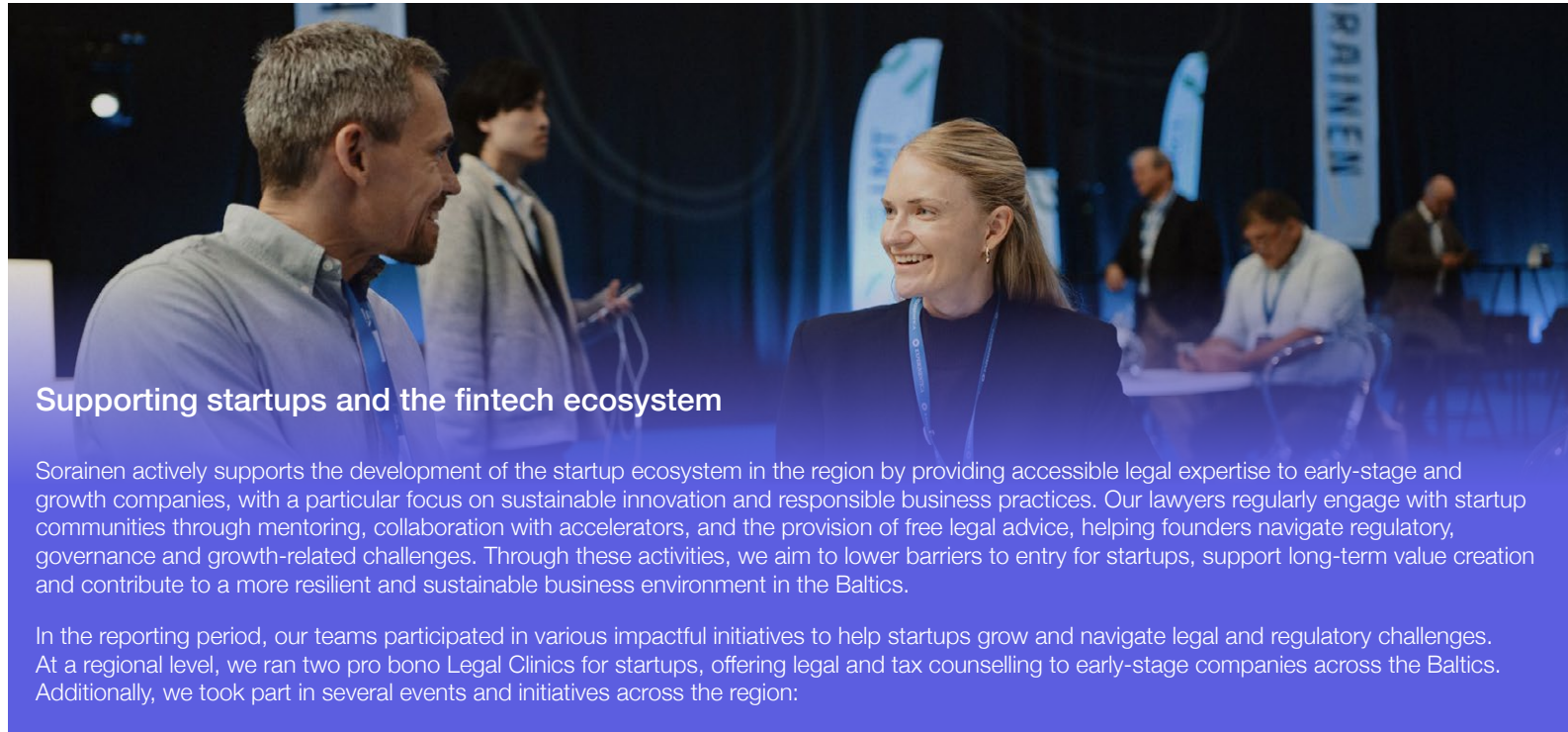


Being a member of leading international and local associations is essential in order for Sorainen to maintain the highest professional standards, stay at the forefront of legal and business developments, and build strong networks across industries and jurisdictions. Our active participation in global organisations such as the International Bar Association, World Law Group, WTS Global, the International Swaps and Derivatives Association, as well as other sector-specific and local industry associations related to defence, energy, life sciences and healthcare, corporate governance, startups, fintech, blockchain, AI,

information and communications technology, private equity, venture capital, and many other fields, ensures that we are deeply connected to the latest market trends, regulatory changes, and best practices.

Sorainen is also an active member of numerous Chambers of Commerce in markets such as Canada, Germany, Finland, Sweden, Norway, the UK and the US. Our partners and lawyers are members of the Estonian Bar Association, the Latvian Bar Association, and the Lithuanian Bar Association. These memberships further enhance our ability to serve clients who need cross-border expertise, and uphold our commitment to excellence and innovation.





Supporting startups and the fintech ecosystem

Sorainen actively supports the development of the startup ecosystem in the region by providing accessible legal expertise to early-stage and growth companies, with a particular focus on sustainable innovation and responsible business practices. Our lawyers regularly engage with startup communities through mentoring, collaboration with accelerators, and the provision of free legal advice, helping founders navigate regulatory, governance and growth-related challenges. Through these activities, we aim to lower barriers to entry for startups, support long-term value creation and contribute to a more resilient and sustainable business environment in the Baltics.

In the reporting period, our teams participated in various impactful initiatives to help startups grow and navigate legal and regulatory challenges. At a regional level, we ran two pro bono Legal Clinics for startups, offering legal and tax counselling to early-stage companies across the Baltics. Additionally, we took part in several events and initiatives across the region:

- In Estonia, we partnered with sTARUp Day 2025, where we hosted [Sorainen Seminars](#), delivered presentations on the main stage, offered legal consultations through our Legal Clinic, provided free legal advice vouchers as part of a pitching competition and provided advice and networked at the Sorainen booth, strengthening our support for founders in the region.
- In addition to sTARUp Day, we also collaborated with the Tallinn Music Week, where our legal experts offered consultations via the pro bono Legal Clinic.
- In Latvia, we supported the country's biggest startup conference and offered legal consultations to startups during the pop-up Legal Clinic at the Sorainen booth during [TechChill 2025](#).
- We also supported [Deep Tech Atelier 2025](#), the largest deep-tech event in Latvia, by providing free legal advice to the winner of Deep Tech Startup Pitches.
- The Lithuanian office partnered with the annual [Startup Fair](#) conference, which gave entrepreneurs the opportunity to take part in Sorainen Legal Clinic consultations on various legal matters. We also awarded the best startup pitch, providing legal consultations to the winner.
- We also contributed to strengthening the innovation ecosystem in Kaunas by attending the opening of [ROCKIT's](#) new space at [Drobės fabrikas](#), where Sorainen awarded a EUR 2,000 legal consulting prize to the top startup of ROCKIT's fourth accelerator cohort, FinityGo, thereby supporting the growth of sustainable technology businesses.
- In Lithuania we also gave [individual free-of-charge consultations to the startups](#) as part of Startup Fair, the biggest startup event in the country.
- Our Managing Partner [Eva Berlaus](#) lectured at NGL Ventures' [Startup Board Course](#), explaining startup governance under Latvian law.
- The Latvian Business Angel Network's [Angel Training Course 2025](#) featured our partner [Ramona Miglāne](#) delivering a lecture on startup due diligence for aspiring and early-stage angel investors during the free programme, supported by Latvia's Ministry of Economics.

"Startups play a critical role in driving sustainable innovation and long-term economic resilience in our region. By supporting founders early in their journey, we help them build responsible businesses from the very beginning, strengthening governance, encouraging sustainable growth and reducing regulatory and legal barriers that can slow down innovation. Contributing to the startup ecosystem is therefore not only an investment in individual companies, but also in a more sustainable and competitive economy in the Baltics as a whole."



Mirell Prosa

Co-Head of Sorainen Regional Startup Sector Group

Contributing to quality education

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



The Sorainen Student Academy

The [Sorainen Student Academy \(SSA\)](#) is a free educational programme that offers law students in the region hands-on experience through case-based workshops, moot court projects, and mentoring, helping them develop practical legal skills, build international networks, and gain insight into the culture of an international law firm.

Each season, more than 55 Sorainen lawyers dedicate their time to the programme as lecturers, speakers or coordinators. This year, as well as conducting 25 workshops, we also had one regional project and one regional workshop dedicated to innovation.

During the SSA 2025/26 season, 72 students were selected from a total of 166 applicants, and many of them are set to join us for summer traineeships. In the 2024/25 season, 70 students participated, resulting in 16 hires following the traineeships.

The SSA continues to play a vital role in nurturing future legal talent across the region. With many participants going on to secure traineeships and full-time positions, the programme serves as a clear pathway into the legal profession. Its long-term impact extends beyond individual career development: by equipping students with practical skills, fostering cross-border collaboration, and encouraging values-driven practice, the SSA also contributes to building a more informed, inclusive and socially responsible legal community.

Internship and shadowing programmes

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

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

“During my time at the Sorainen Student Academy, I gained valuable insight into what everyday work at a law firm looks like, and saw the legal concepts I studied at university come to life in real cases. The lectures also introduced me to practice areas I had barely encountered before and helped me to better understand where my interests lie. For me, SSA wasn't just about expanding my knowledge – it guided me in making more informed decisions about my future. Moreover, SSA opened the door for me to become a part of Sorainen myself, which made the experience even more meaningful. For anyone curious about their path in the legal world, SSA offers a valuable opportunity to gain perspective and a sense of direction.”



Annija Kuzma

Assistant Lawyer at Sorainen

We support

Education

Sorainen collaborated with major universities, including:

- Vilnius University and Mykolas Romeris University (Lithuania)
- University of Latvia, with scholarships awarded to top-performing students (Latvia)

We participated in academic initiatives and **co-organised joint events with:**

- ELSA Estonia, ELSA Latvia, and ELSA Lithuania, including hosting annual office visits, academic competitions, and lawyers@work sessions
- Estonian Law Students' Union and Estonian Young Lawyers Association
- Since 2023, we have partnered with the President Kaljulaid Foundation's Democracy Academy initiative, supporting efforts to strengthen democratic values and civic education among young people (Estonia)

We provided **support, scholarships and sponsorships:**

- provided Erasmus+ scholarships for Vilnius University students (Lithuania)
- sponsored the K. Dišlers Constitutional Law Moot Court and Latvian Moot Association (Latvia)
- supported Civil Law Moot Court Competition in Honor of Prof. Konstantīns Čakste (Latvia)
- sponsored the International Criminal Court Moot Court Competition and Estonian Moot Court Association, with Sorainen lawyers also acting as judges (Estonia)
- supported and participated in the Willem C. Vis International Commercial Arbitration Moot Court, where our lawyers act as judges and coaches (Estonia and Latvia)
- supported the Salzburg Summer University, and YFU Estonia by enabling students to study abroad for one year (Estonia)
- supported the Vitola Foundation, which promotes equal access to higher education in Latvia through scholarships for talented students in need, including scholarship programmes established with the support of former President of Latvia, Dr. Vaira Vīķe-Freiberga

Culture and community

Since 2016, we have supported Lithuania's largest cinema event, the Vilnius International Film Festival [Kino Pavasaris](#).

The tradition of Christmas donations has also taken root at our Lithuanian office. In 2025, we helped the Charity and Support Fund [Tryzub](#), whose founder is our colleague Andrius Šimkus.

In Latvia, we partner with the Arts Support Project, including initiatives like [BlackMarket 2025](#) by the Contemporary Art Centre Kim. We also supported community organisations through targeted donations and/or charity Christmas auctions held at our Latvian office for the sixth consecutive year, including the Mental Health Support Fund ESI, MARTA, the Children's Hospital Foundation, the Latvian Red Cross, Entrepreneurs for Peace, Dod Pieci, and Transparency International Latvia (Delna).

In 2025, we proudly supported the Estonian Association of Large Families' "Smartly Dressed for Graduation" ("Šikilt lõpuaktusele") campaign by donating lightly used formalwear and accessories to help graduates celebrate this milestone with confidence and style, regardless of their financial circumstances.

In Estonia, we maintain long-term partnerships with leading cultural institutions, including the Estonian Art Museum, the Estonian Artists' Union, the Estonian Composers' Union and the Cultural Partnership Foundation; these partnerships are complemented by donations supporting wider community and education initiatives, such as the President Kaljulaid Foundation Democracy Academy. At the beginning of 2026, Sorainen Estonia received [Culture Friend](#) recognition for its consistent support of the Estonian Music Development Fund.

In collaboration with the NGO Naerata Ometi, our Estonian team also personally crafted and delivered Christmas gifts to children in foster care, bringing joy and warmth during the holiday season.



Environment

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

98%

of our office areas in the Baltics are certified as BREEAM (Outstanding), LEED (Platinum) or European Green Offices¹

98%

of our office areas are powered by renewable electricity as of 31 December 2025.

¹ Our offices have received high ratings in evaluations as of 31 December 2025: a BREEAM Outstanding certification in Lithuania, a LEED Platinum certification in our new office in Latvia, and a European Green Office certification in Estonia (Tallinn).

Key topics

Sorainen maintains Environmental Management System certification under ISO 14001, which provides a solid basis for our activities dedicated to improving our environmental performance. [Read more here.](#)

We continued developing our approach to climate and carbon footprint management, building on a full-scope greenhouse gas baseline, improving our carbon footprint calculation methodologies, and operationalising decisions supporting the transition towards renewable energy and reduced emissions intensity as the firm grows. [Read more here.](#)

Key environmental policies were strengthened and implemented in practice, including a newly updated purchasing policy establishing more thorough screening of potential suppliers and introducing the Supplier Code of Conduct. [Read more here.](#)

Key outlooks

We will continue advancing with internal work on our Net Zero ambition, defining specific metrics and targets, and deepening our engagement with suppliers as part of addressing our largest emissions category – purchased goods and services – through deeper supplier engagement and responsible procurement practices.

We will continue supporting our clients with their climate goals in order to help with the decarbonisation of the local economies, and will proactively initiate regulatory change to move towards green economies.

We will continue improving our Environmental Management System and maintaining ISO 14001 certification.

Environmental Management System

By 2025, Sorainen’s Environmental Management System, certified under ISO 14001, was fully embedded in our operations and functions as an active, continuously maintained component of our management practices. The EMS is regularly monitored and audited in line with our annual audit cycle, ensuring ongoing compliance, timely identification of improvement opportunities, and sustained integration of environmental considerations into everyday decision-making and firm-wide processes.



Our carbon footprint and Net Zero

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

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

2025 GHG Emissions Breakdown by Scope (Market-Based Approach)



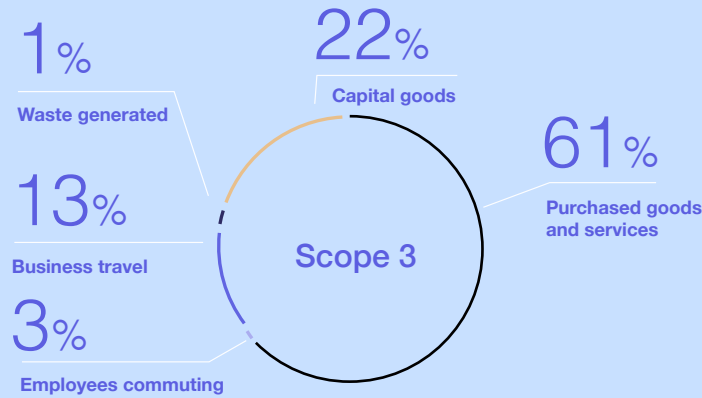
Our emissions profile over the 2024–2025 period reflects a year of continued business expansion alongside deliberate efforts to maintain strong environmental performance. The overall increase in emissions across the period was largely driven by growth in Scope 3 emissions, which mirrors the expansion of our teams and operations, particularly in Estonia and Latvia. Importantly, expansion has taken place in environmentally high-performing buildings. Our new office in Riga (Latvia) meets LEED Platinum certification, improving on the LEED Gold standard of the previous premises, while other offices maintain strong environmental credentials, including Green Office certification in Tallinn (Estonia) and BREEAM Outstanding in Vilnius (Lithuania).

Scope 1 emissions decreased significantly between 2024 and 2025, falling to a negligible level, primarily due to the elimination of natural gas use and reduced fuel consumption,

demonstrating that business activities are no longer associated with material direct emissions. Scope 2 emissions demonstrated diverging trends between methodologies in 2025. Location-based Scope 2 emissions decreased, reflecting broadly stable or slightly reduced electricity and heating consumption year-on-year, despite continued organisational growth. In contrast, market-based Scope 2 emissions fluctuated due to changes in compensation practices. In 2024, certificates of energy origin were applied to cover non-renewable electricity consumption in the Tallinn and Tartu offices, as well as heating. In 2025, following the transition of the Tallinn office to renewable electricity, such certificates were no longer applied, while the small Tartu office remains the only location not yet supplied with renewable electricity. This change explains the observed variation in market-based Scope 2 emissions.

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

2025 Scope 3 GHG Emissions Breakdown by Category

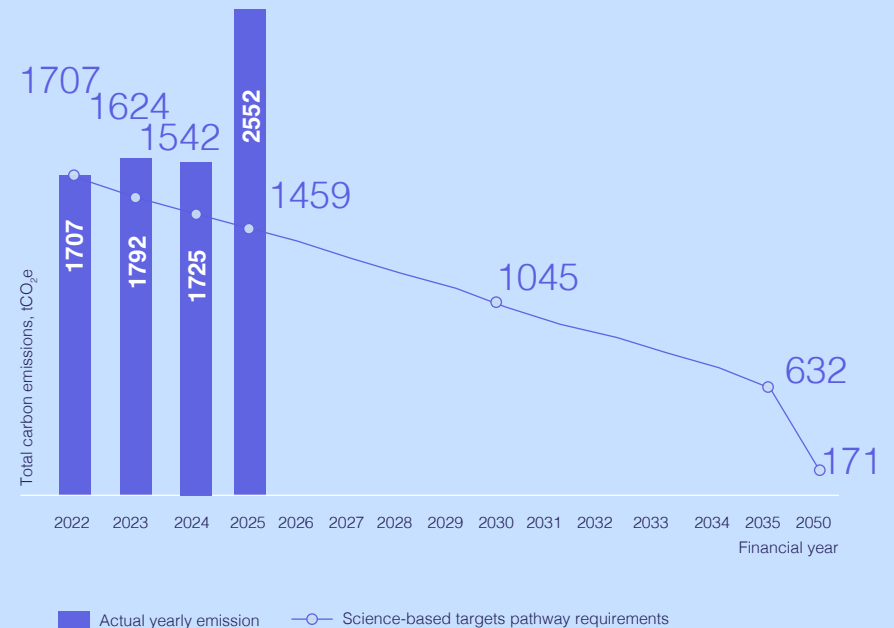


The rise in Scope 3 emissions reflects the higher levels of business activity associated with organisational growth, including expanded teams, changes to office space and increased engagement with external suppliers. The composition of Scope 3 emissions also shifted during the period, with a higher contribution from capital goods and a reduced share of purchased goods and services, indicating increased investment in assets alongside ongoing operational expansion. Emissions related to business travel and employee commuting increased moderately as in-person collaboration became more frequent, while waste-related emissions remained stable, suggesting that existing operational controls continue to function effectively as operations scale. Consequently, emission intensity per employee and per square metre increased during the period, largely because growth related upstream emissions outpaced changes in headcount and office area.

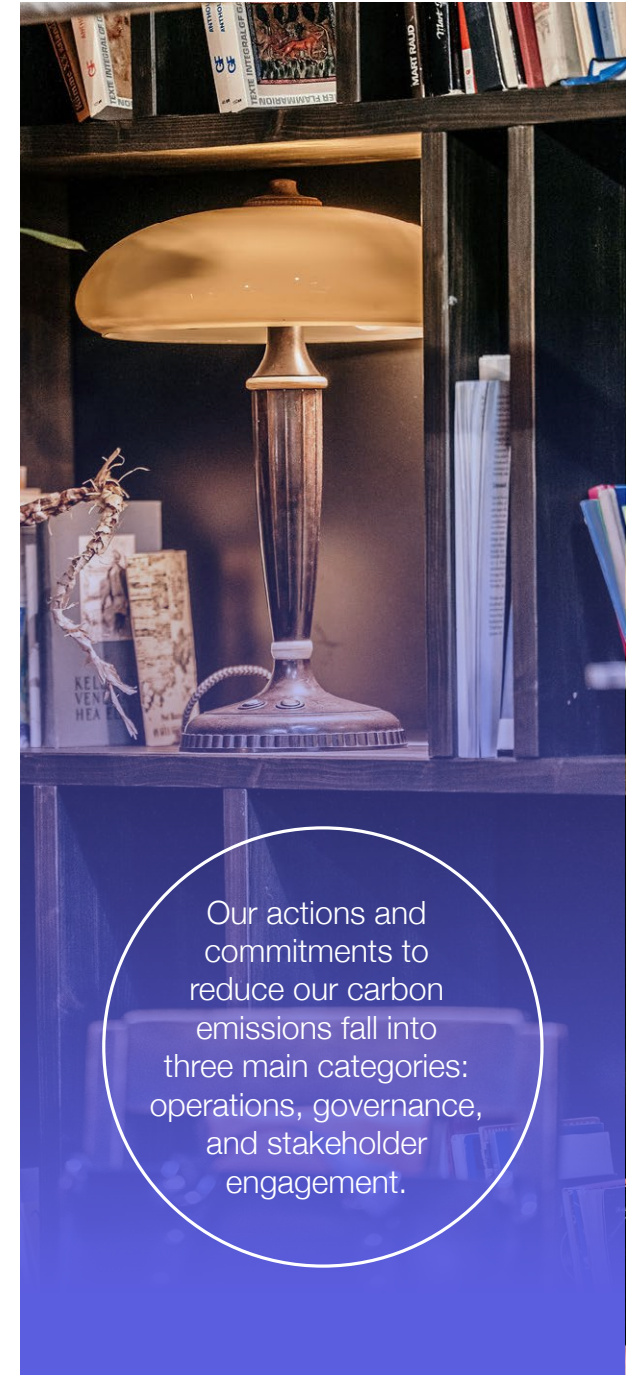
Looking ahead, our focus remains on embedding sustainability more deeply into procurement processes, supplier engagement, and internal policies, including travel, events and purchasing. As capital investments related to office expansion normalise and supplier-level initiatives mature, we expect to regain momentum in decoupling emissions from growth. The implementation of our Environmental Management System and ongoing refinement of data quality and coverage will further support this ambition and help ensure that future growth is aligned with our climate objectives.

Net Zero. In 2024, the Sorainen Board approved the target of becoming a Net Zero business by 2050, reviewing this ambition annually, and ultimately setting more specific targets (both long-term and near-term). We set our targets in line with the Science-Based Targets Initiative (SBTi) requirements. We are considering submitting our commitments and get our targets validated by SBTi in the future. An assessment of boundary consistency and baseline recalculation under the GHG Protocol Corporate Standard was conducted and disclosed in the prior reporting period (see the section “Boundary consistency and baseline recalculation statement” in the [Sustainability Report 2025](#)).

GHG Emissions Performance (Market-Based Approach) Against Science-Based Target Trajectory (2022–2050)



In 2025, the firm maintained its established internal approach to environmental matters, continuing to operate in line with previously implemented policies and procedures. Internal processes related to resource use, waste management and environmental awareness remained consistent, with no significant changes during the year. Periodic internal reviews were carried out to support ongoing alignment with applicable standards and expectations. This steady approach reflects the firm’s commitment to maintaining continuity in its environmental management practices, while recognising an overall shift in internal resource allocation and the need to prioritise efforts where they can deliver the most significant practical impact.



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

Operations

- ✔ We purchase renewable electricity where possible. In Q2 2025 our Estonian office switched to a renewable energy for its office operations – an important milestone for our operations.
- ✔ We maintain our purchasing policy, which introduces responsible purchasing criteria. [Read more here.](#)
- ✔ We are promoting more sustainable travel choices in line with our travel policy.
- ✔ Flexible working arrangements are set as the default work model.
- ✔ We are considering introducing internal carbon pricing to drive low-carbon purchases and facilitate sustainable choices and behaviours.
- ✔ We are considering the development of a carbon offsetting strategy while primarily focusing on value-chain decarbonisation.

Governance

- ✔ We are continuing to improve the data quality and methodology used for footprint calculation.
- ✔ We maintain ISO 14001 certified Environmental Management System.
- ✔ We have maintained top-rated green office certifications for 98% of the area taken up by our offices.
- ➔ We are continuing to incorporate environmental criteria into all business functions and responsibilities, as well as the overall firm strategy, and developing relevant KPIs and metrics to measure our progress.
- ✔ We are considering the timeline for submitting and validating our Net Zero targets with SBTi.

Stakeholders’ engagement

- ✔ We provided environmental awareness training to employees, with an emphasis on personal accountability for the firm’s environmental performance.
- ✔ We engage our stakeholders via transparent communication regarding our annual carbon footprint and positive and negative progress via our annual sustainability reports.
- ✔ We educate clients on the importance of ESG, and the “E” aspect in particular. [Read more here.](#)
- ➔ We are continuing our engagement with suppliers on environmental and social issues. [Read more here.](#)
- ✔ We are exploring opportunities to join Net-Zero-related initiatives to collaborate and innovate with other sustainability leaders, meet our stakeholders’ expectations, and efficiently manage risks.

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



Work with suppliers

We aim to build long-term relationships with our suppliers by assessing their ability to meet our quality and service needs and the extent to which they align with our values. We also aim to purchase most of our supplies locally. Most of our suppliers are retailers and wholesalers (in office stationery, IT equipment or food). A smaller proportion of our suppliers consists of various insurance and financial services providers, PR and travel agencies, training providers, translators, notaries and couriers.

The most significant portion of our carbon footprint stems from leased real estate services, IT, events, and business travel. While we currently rely on the spend-based method for calculating emissions, we are gradually working towards collecting more primary emissions data as supplier awareness improves. We also regularly communicate with our landlords and encourage them to invest in green office improvements.

We continue to apply the [Supplier Code of Conduct](#) to all suppliers subject to the defined criteria. While we planned to start applying the policy to all new suppliers in 2025, implementation across the supplier base has advanced more slowly than planned, mainly due to the necessity to improve internal capacity and systems.

In the meantime, we continue to carry out basic checks on suppliers using publicly available information on company activities, products, and any known ethical, criminal or environmental misconduct. Screenings for environmental and social criteria – such as labour, human rights, health and safety, and anti-bribery and corruption – are still conducted on an ad hoc basis, generally depending on the type and value of the purchase. These practices will remain in place while the new policy is gradually rolled out, with the aim of establishing a more consistent and structured approach over time.



Performance data

Our firm

	2023	2024	2025
Revenue, million EUR	38.4	43.3	48.8
Investments in knowledge management and innovations, thousand EUR	342.9	400.1	418.3
Investments in IT and security, million EUR	1.4	1.7	1.8
Investments in wellbeing and remote work arrangements, thousand EUR	360	427.4	522.3
Salaries, bonuses and related taxes, million EUR	14.5	17.1	19.0

Society

	2023	2024	2025
Donations and charity (except pro bono), thousand EUR	35.3	40.9	42.7

2020 (baseline)	2023	2024	2025	% change from baseline
Total spent on pro bono work, EUR				
91,910	140,490*	169,258	195,941	113%
Total spent on pro bono work, hours				
508	604	769	627.5	24%
Average pro bono hours per lawyer, hours				
2.2	2.1*	3.6	2.5	14%
Lawyers involved in pro bono, %				
25	26	33	26	4%

Environment²

Energy consumption, MWh	2023 (baseline)	2024	2025
Purchased electricity (renewable)	191.63	279.40	424.36
Purchased electricity (non-renewable)	249.92	215.61	68.51
Purchased heat	255.22	217.69	170.83

Greenhouse gas emissions, t CO ₂ e	2023 (baseline)	2024 ³	2025
Scope 1	28.67	17.08*	0.44
Scope 2 (location-based)	311.64	320.55	313.43
Scope 2 (market-based)	205.05	13.55	70.97
Scope 3 ⁴	1557.80	1682.61	2480.27
Total (location-based)	1898.11	2020.23*	2794.14
Total (market-based)	1791.51	1713.23*	2551.68
Greenhouse gases intensity ratio (t CO ₂ e/full-time employee (market-based))	4.45	4.32*	6.06
Greenhouse gases intensity ratio (t CO ₂ e/sq m ⁵ (market-based))	0.32	0.30	0.44

Sustainable workplace	2023	2024	2025
Percentage of office areas that are certified as BREEAM/LEED/European Green Office as of 31 December 2025 ⁵	90%	94.1%	98%
Percentage of office areas supplied with renewable energy as of 31 December 2025	65%	95.8%	98%

² The carbon footprint calculations cover our permanent offices in Tallinn and Tartu (Estonia), Riga (Latvia) and Vilnius (Lithuania). During the summer of 2025, we operated a small temporary pop up office in Liepāja (Latvia). Due to its temporary nature, limited scale and the unavailability of reliable data, this location was not included in the 2025 carbon footprint calculations. The exclusion is not considered material to the overall emissions profile.

³ Restatement of data. Following refinements to the calculation methodology and corrections of prior calculation inconsistencies, selected 2024 metrics (marked with *) have been restated to improve accuracy and ensure comparability with 2025 and future reporting periods.

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

⁵ Due to the relocation of our office in Latvia at the end of 2025, the total floor area has been calculated on a time-weighted basis to reflect actual occupancy across the period. This ensures that intensity metrics are based on a representative average of the operational footprint for the year.

⁶ A BREEAM Outstanding certification in Lithuania, a LEED Platinum certification in our new office in Latvia, and a European Green Office certification in Estonia (Tallinn).

Our people⁷

	Overall		Male, %		Female, %	
	2024	2025	2024	2025	2024	2025
Number of people (including trainees) ⁸ :	377	421	30	30	70	70
Estonia	127	143	25	28	75	72
Latvia	109	121	28	30	72	70
Lithuania	141	157	36	37	64	63
Lawyers, total headcount:	214	251	32	32	68	68
Counsels	31	41	35	29	65	71
Senior associates	74	79	36	40	64	60
Associates	61	71	31	31	69	69
Assistant lawyers	47	57	23	23	77	77
Trainees/Interns	1	3	100	33	0	67
Business services team, total headcount:	115	117	13	16	87	84
Business services heads and managers	26	31	15	16	85	84
Business services specialists and coordinators	89	86	13	12	87	88
Leadership gender diversity						
Board members	10	10	60	60	40	40
Management Team	5	5	20	20	80	80
Partners	44	50	61	58	39	42
Business services heads	7	10	14	18	86	82

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

⁸ The number of people reported includes individuals engaged under a variety of working arrangements, reflecting the full scope of our operational workforce, including, but not limited to:

- employees: individuals directly employed by the firm, whether on permanent, fixed-term or part-time contracts, in accordance with applicable labour laws.

- professionals under alternative arrangements: this may include partners, trainees, secondees or self-employed individuals who work under structured agreements that involve regular service provision and are treated comparably for internal management or compliance purposes.

While reporting standards often request disaggregation by employment type, we present a consolidated workforce figure to respect internal confidentiality protocols and contractual sensitivities.

⁹ Information about turnover excludes partners.

¹⁰ Please see more details in our Sustainability Report 2024.

¹¹ An incident occurred while an employee was commuting home from the office. A formal incident investigation was conducted in accordance with internal procedures, and the incident report was duly submitted to the Lithuanian State Labour Inspectorate.

¹² Restatement of data. Due to improvements in the accuracy and methodology of data collection, the numbers concerning the average time spent on learning per employee every year have been updated. Unfortunately, new methodology has not yet allowed us to gather accurate data for business services teams' metrics; however, we are working on improvement of data recording and collection for this category as well.

Career progression by gender		2024	2025
% women among new partners promoted		100%	100%
% women promoted to senior associate/counsel		83%	77%
% women promoted to associate		58%	70%
Age diversity		2024	2025
Average employee age		35	36
Board members 30–50 y.o.		8	8
Board members 51+ y.o.		2	2
New hires and turnover ⁹		2024	2025
Estonia	New hires	20	18
	Turnover	11%	3%
Latvia	New hires	27	18
	Turnover	15%	4%
Lithuania	New hires	31	24
	Turnover	16%	13%

Employee engagement		2023	2024	2025
Engagement Index Score		77	77	76
Engagement survey response rate (%)		92	93	94

Occupational Health and Safety		2023	2024	2025
Employees having received relevant training on occupational health and safety (%)		100	100	100
Work-related injuries		1 ¹⁰	0	1 ¹¹

Learning and development		2023	2024	2025
Investments in learning and development, thousand EUR		479.6	497.1	450.2
Employees receiving regular performance and career development reviews, %		100	100	100
Average time spent per employee per year on learning, hours ¹²				
Partners		12.8	18.6	21.7
Lawyers		64.3	44.5	40.1
Business Service team		N/A	N/A	N/A

About this report

With this report we continue to enhance the quality and consistency of our sustainability reporting by aligning our disclosures with the Global Reporting Initiative (GRI) Standards 2021, the Sustainability Accounting Standards Board (SASB) Standards for professional and commercial services companies, and the Voluntary European Sustainability Reporting Standards for SMEs (VSME)¹³, thereby supporting transparent and proportionate sustainability reporting.

Reporting boundaries and timeline

This report covers a total of five operating Sorainen entities, including the entities operating in Estonia (Advokaadibüroo SORAINEN AS, Reg. No. 10876331; ASLO Konsultatsioonid OÜ, Reg. No. 10916533), Latvia (Sorainen ZAB SIA, Reg. No. 50203349641), and Lithuania (Advokatų profesinė bendrija Sorainen, Reg.No. 307503594; SLOV services UAB, Reg. No. 111658118).

The reporting period for this year's report is 1 January 2025–31 December 2025. This year, we have further decreased the time gap between the end of the reporting period and the date of the release of the relevant sustainability report – from August to the beginning of July 2026 – to ensure that the report and the data are more up-to-date and reliable. Due to this, some information in this report might be duplicated by the information provided in last year's report, where we reported some progress made in the first half of 2025.

Restatement of data

Some of the data and information presented in last year's report may be presented again here to ensure the accuracy of the information and data, as well as consistency, clarity and reliability. 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 June 2026, our Estonian offices also published their [annual report for the 2025 financial year](#), providing more detailed non-financial and country-specific information in addition to financial disclosures. Sorainen Lithuania also annually submits its [Communication on Progress](#) to the United Nations Global Compact.
- Previous sustainability reports: [2022 report](#) (reporting period 1 January 2021–30 June 2022), [2023 report](#) (reporting period 1 January 2022–31 December 2022), [2024 report](#) (reporting period 1 January 2023 – 31 December 2023), [2025 report](#) (reporting period 1 January 2024 – 31 December 2024).



¹³ For the avoidance of doubt, “aligned” does not mean reporting “in accordance” or “with reference” to any of the mentioned reporting standards. We used standards to identify material aspects and to streamline our strategy and reporting, as well as to improve data, and set key performance indicators and targets to enhance our performance and impact.

Content index¹⁴





¹⁴ Aligned with the GRI, SASB, VSME Standards and UN Sustainable Development Goals.

Reporting Standard	Topic	Sorainen response	Mapping to targets of UN SDGs
GENERAL DISCLOSURES & MATERIAL TOPICS			
GRI 2-1	Organisational details	Business and clients	
GRI 2-2 VSME B1	Entities included in the organisation's sustainability reporting	About this report/Reporting boundaries and timeline	
GRI 2-3	Reporting period, frequency and contact point	About this report/Reporting boundaries and timeline	
GRI 2-4	Restatements of information	About this report/Restatement of data Performance data/Environment Performance data/Our people/Learning and development	
GRI 2-6 VSME C1	Activities, value chain and other business relationships	Business and clients Our journey Our stakeholders Our approach to materiality Business and clients/Focus on ESG Environment/Work with suppliers Performance data/Our firm Sorainen website/Responsible business/ESG policy	
GRI 2-7 VSME B1, B8, C3, C9	Employees	People Performance data/Our people	
GRI 2-13	Delegation of responsibility for managing impacts	Our journey Our governance	
GRI 2-22 VSME B2, C1	Statement on our sustainable development strategy	Message from our managing partner Our journey	

Reporting Standard	Topic	Sorainen response	Mapping to targets of UN SDGs
GRI 2-23 VSME B2	Policy commitments	Business and clients/Operating as a single ecosystem People/Career, remuneration and wellbeing People/From fragmentation to focus: advancing learning and development at Sorainen People/Moving forward with diversity, equity and inclusion Environment/Environmental Management System Environment/Our carbon footprint and Net Zero Environment/Work with suppliers Sorainen website/Responsible business/Supplier code of conduct Sorainen website/Responsible business/ESG policy on Sorainen's website/Responsible business/Environmental policy	
GRI 2-24 VSME B2	Embedding policy commitments	Practices, policies and future initiatives for transitioning towards a more sustainable economy are provided throughout the report.	
GRI 2-28	Membership associations	Society/Improving the legislative environment and boosting innovations	
GRI 2-29, 3-1, 3-2	Approach to materiality and stakeholder engagement	Our approach to materiality Our stakeholders	







Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
HELPING CLIENTS ON THEIR JOURNEYS			
GRI 3-3	Management of the material topic Helping clients succeed on their ESG journey	Business and clients/ Focus on ESG Sorainen website/ESG service line	 <p>8.1, 8.2, 8.3, 8.4, 8.5, 8.8, 8.10, 9.1, 9.2, 9.3, 9.4, 10.2, 10.3, 12.2, 12.6, 16.6, 17.1</p>
DATA PRIVACY AND SECURITY			
GRI 3-3, 418-1 SASB SV-PS-230a.1, SV-PS-230a.2, SV-PS-230a.3	Management of the material topic Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business and clients/ Operating as a single ecosystem Business and clients/ Confidentiality, privacy and information security Business and clients/ Turning the market's attention to cybersecurity Business and clients/ Key numbers	 <p>16.6, 16.10</p>
PROFESSIONAL INTEGRITY AND ETHICS			
GRI 3-3, 205-1, 205-2, 205-3 SASB SV-PS-510a.1, SV-PS-510a.2 VSME B11	Management of the material topic Operations assessed for risks related to corruption Convictions and fines for corruption or bribery	Business and clients/ Operating as a single ecosystem Sorainen website/Responsible business/ESG policy	 <p>16.3, 16.5, 16.6, 16. b</p>

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
INNOVATION			
GRI 3-3	Management of the material topic Knowledge management, innovation and technology	Business and clients/ Among the most innovative law firms in Europe: our technology strategy Performance data/Our firm Society/Improving the legislative environment and boosting innovations Society/Supporting startups and fintech ecosystem Sorainen website/ About us/Quality and innovation	 8.2, 9. b, 17.16

DIVERSITY, EQUITY AND INCLUSION			
GRI 3-3	Management of the material topic	People/Moving forward with diversity, equity and inclusion Performance data/Our people Sorainen website/ Responsible business/ ESG policy	 3.8, 4.3, 5.1, 5.2, 5.5, 5. c, 8.5, 10.2
GRI 405-1 SASB SV-PS-330a.1	Diversity of governance bodies and employees	Our governance Performance data/Our people	

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
GRI 405-2	Ratio of basic salary and remuneration (between women and men)	People/Competitive remuneration and benefits People/Key numbers Performance data/Our people	
GRI 406-1	Incidents of discrimination and corrective actions taken	People/Moving forward with diversity, equity and inclusion	


COMMUNITY ENGAGEMENT AND PRO BONO			
GRI 3-3, 413-1	Management of the material topic 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/We support Performance data/ Society Sorainen website/ Responsible Business/ ESG Policy	 13.8, 3.d, 4.3, 4.4, 4.5, 4.7, 4. b, 4. c, 8.6, 9.3, 9. b, 12. a, 13.1, 16.3, 16.6, 17.16

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
TALENT ATTRACTION, RETENTION, WELLBEING AND DEVELOPMENT			
GRI 3-3 SASB SV-PS-330a.3	Management of the material topic Employee engagement	People/Career, remuneration and wellbeing People/Building a culture of learning People/Key numbers Performance data/Our firm Performance data/Our people Sorainen website/Responsible Business/ESG Policy	      3.8, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.5, 8.1, 8.3, 8.5, 8.8, 10.2, 10.3, 16.3, 16.4, 16.5, 16.6, 16.7
GRI 2-19, 2-20, 2-21 VSME 10	Remuneration policies, process to determine remuneration, annual total compensation ratio	People/Competitive remuneration and benefits Performance data/Our firm	
GRI 401-1 SASB SV-PS-330a.2	New employee hires and employee turnover	People/Key numbers Performance data/Our people	
GRI 403-1, 403-6, 403-9 VSME B9	Occupational health and safety management	People/Compliance People/Flexible work arrangements and wellbeing Performance data/Our people/Occupational Health and Safety	
GRI 404-1, 404-2, 404-3 VSME B10	Employee development Average hours of training per year per employee	People/From fragmentation to focus: advancing learning and development at Sorainen Performance data/Our people/Learning and development People/Transparent and equal career progression People/Moving forward with diversity, equity and inclusion	

Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
STRONG REPUTATION AND COMPLIANCE			
GRI 3-3	Management of the material topic	Our governance Business and Clients/ Operating as a single ecosystem Business and Clients/ Confidentiality, privacy, and information security Business and Clients/ Working towards insight-driven excellence Sorainen website/ Responsible business/ ESG policy Sorainen website/ About us/Awards and recognition	   5.2, 5.5, 8.1, 8.3, 8.5, 8.8, 16.3, 16.5, 16.6, 16.7, 16.10, 16.a
GRI 2-9, 2-10, 2-11, 2-12, 2-14, 2-17	The role of the administrative, management and supervisory bodies: <ul style="list-style-type: none"> - governance structure and composition - nomination and selection of the highest governance body - chair of the highest governance body - role of the highest governance body in overseeing the management of impacts - role of the highest governance body in sustainability reporting - collective awareness of the highest governance body 	Our governance Performance data/Our people Sorainen website/ Responsible business/ ESG policy	
GRI 2-15	Conflicts of interest	Business and clients/ Operating as a single ecosystem	
GRI 2-16	Communication of critical concerns	Business and clients/ Operating as a single ecosystem	


Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
GRI 2-25	Processes to remediate negative impacts	Business and clients/ Operating as a single ecosystem Environment/Work with suppliers	
GRI 2-26	Mechanisms for seeking advice and raising concerns	Business and clients/ Operating as a single ecosystem	
GRI 2-27	Compliance with laws and regulations	Business and clients/ Key numbers Business and clients/ Operating as a single ecosystem	

PUBLIC STANCE ON WHAT IS IMPORTANT

GRI 3-3	Management of the material topic	Business and Clients/ Focus on ESG Society/Improving the legislative environment and boosting innovation Business and clients/ Turning the market's attention to cybersecurity Sorainen website/Responsible business/ESG policy	 <p>5. c, 8.3, 8.8, 10.3, 10.4, 10.6, 12.6, 12.7, 13.2, 13. b, 16. b, 17.13, 17.14, 17.15</p>
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Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
CLIMATE CHANGE AND ENVIRONMENTAL MANAGEMENT			
GRI 3-3	Management of the material topic	Sorainen website/Responsible business/ESG policy Sorainen website/Responsible business/Environmental policy Environment/Environmental Management System	 <p>3.8, 8.4, 9.4, 12.2, 12.3, 12.5, 12.6, 13.2, 13. b</p>
GRI 302-1, 302-4 VSME B3	Energy	Environment/Our carbon footprint and Net Zero Performance data/Environment	
GRI 305-1, 305-2, 305-3, 305-4, 305-5 VSME C3	GHG emissions: scope 1,2,3; emissions intensity and reduction	Environment/Our carbon footprint and Net Zero Performance data/Environment	
GRI 306-1, 306-2, 306-3, 306-4, 306-5 VSME B7	Waste	Environment/Our carbon footprint and Net Zero	

RESPONSIBLE PROCUREMENT AND SUPPLY CHAIN MANAGEMENT

GRI 3-3, 308-1, 414-1	Management of the material topic Screening suppliers using environmental and social criteria	Sorainen website/Responsible business/ESG policy Environment/Work with suppliers Sorainen website/Responsible business/Supplier code of conduct	 <p>8.4, 12.7, 13.3</p>
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Reporting Standard	Topic	Sorainen response	Mapping to Sustainable Development Goals Targets
ECONOMIC PERFORMANCE			
GRI 3-3, 201-1	Management of the material topic Direct economic value generated and distributed	Business and clients Performance data/Our firm Performance data/Society	 8.2, 8.4, 9.4, 12.2, 12.3, 12.5, 12.6, 13.2, 13. b
EDUCATING CLIENTS AND THE MARKET			
GRI 3-3	Management of the material topic	Sorainen website/ Publications Sorainen website/ Sorainen events Details are provided throughout the report, including in: Business and clients/ Focus on ESG Society/Improving the legislative environment and boosting innovation Business and clients/Turning the market's attention to cybersecurity	 8.8, 12.6, 12.8, 12.7, 16.3, 16.10, 17.1, 17.16, 17.17



Get in touch with us!

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

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

