

SUSTAINABILITY REPORT 2023



DITTMAR & INDRENIUS

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Business, Strategy & Sustainability



To succeed in creating exceptional and sustainable value together with our clients, we know that we need to be as collaborative and dynamic as the clients we serve.



PHOTO: JULIUS KONTTINEN

1.1 125 Years of Thinking Ahead

DEAR READER,

Dittmar & Indrenius is one of Finland's oldest law firms. This year, as we celebrate our 125th anniversary, we have been reflecting on our legacy crafted through our dedication to do the right thing, both legally and ethically. For us, sustainability has never been confined to one individual, team, or practice area but instead, it resonates in our culture, influencing everything we do, the way we serve and advise our clients, and how we take care of our people.

We have always been thinking ahead and been pioneers. We are proud for being known as one of the first law firms in Finland to talk about corporate culture and corporate responsibility. In our client work, we have often been the first ones to use certain innovative legal structures to benefit our clients faced with new regulatory and business challenges. One of the key definitions for quality at Dittmar & Indrenius is the ability to provide insightful legal advice that stands the test of time. Today, our Powerhouse method stands at the core of this future-oriented approach, ensuring that our expertise is never siloed but seamlessly shared across practices to support our clients in reaching their sustainable business goals. To succeed in creating exceptional and sustainable value together with our clients, we know that we need to be as collaborative and dynamic as the clients we serve.

Last year was pivotal for us. In 2023, we enhanced our own internal sustainability initiatives and expanded our advisory capabilities. Our collaboration with cross-sector partners and thought leaders, such as the Finnish Business & Society [FIBS](#), and our recent collaborative initiative with [Milton](#), have widely enriched our insights on various topical themes, allowing us to offer even more comprehensive and proactive solutions to our clients. In addition, we codified our sustainability

efforts into our first sustainability program, which gives us a clear framework for the efforts and focus within this area, with set goals and metrics. For us, sustainability evolves around three areas: our advisory services, sustainability within the firm and our role in society. The program embodies our core values and serves as a strategic guide towards a more sustainable future for us, our clients and the society.

Will another sustainability report truly make a difference? We believe it does. Fostering a culture of continuous development, transparency, and accountability are vital principles for any law firm serving a diverse array of clients globally. By committing to regular sustainability reporting, we ensure that we don't just talk the talk but walk the walk. As we strive towards our vision of being the obvious choice for demanding corporate clients and a progressive, inspirational working community for star individuals, it is essential that we acknowledge, with humility and integrity, areas where we are still progressing.

Thank you for joining us in our sustainability journey. Together, we are not only "Thinking Ahead" but leading the way forward,

GABRIELLE DANNBERG

Managing Partner

1.2 Our business and strategy

Dittmar & Indrenius is a leading Finnish law firm offering comprehensive legal services to demanding corporate clients. Our innovative Powerhouse method seamlessly integrates specialists from various practices to collaborate with clients, supporting their objectives and growth.

Since 1899 we have orchestrated landmark transactions, resolved major disputes, and guided clients through significant changes. Our reputation for high-end expertise and experience is built on handling defining deals over decades, earning us an impressive list of clients including major Finnish companies and institutions, large investors, and renowned international law firms.

Our vision is to be the obvious choice for demanding corporate clients and a progressive, inspiring working community for star individuals. Our current strategy is designed to steer us toward this vision. Our Powerhouse method, promoting collaboration and a holistic perspective, embodies our mission to create exceptional and sustainable value together with our clients. We offer our clients insightful legal advisory services across all areas and



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industries. Our four areas of service are: Transactions, Disputes, Innovations and Strategic Advisory. We continuously develop our specialized services and sector expertise to meet our clients' evolving needs.

Our distinct culture is built on four cornerstones: Team Before Individual, Respect, Goal-Driven, and Passion. We believe our success stems from a thriving, diverse team that works together, aligned with our culture, to create an inspiring community.

Excellence in Client Relations

We are consistently ranked as a leading firm by Chambers, IFLR1000 and Legal500 for our expertise across all service areas, reflecting our commitment to delivering an exceptional client experience. In 2023, we received accolades highlighting especially the exceptional skills, business-mindedness and collaborative attitude of our lawyers.

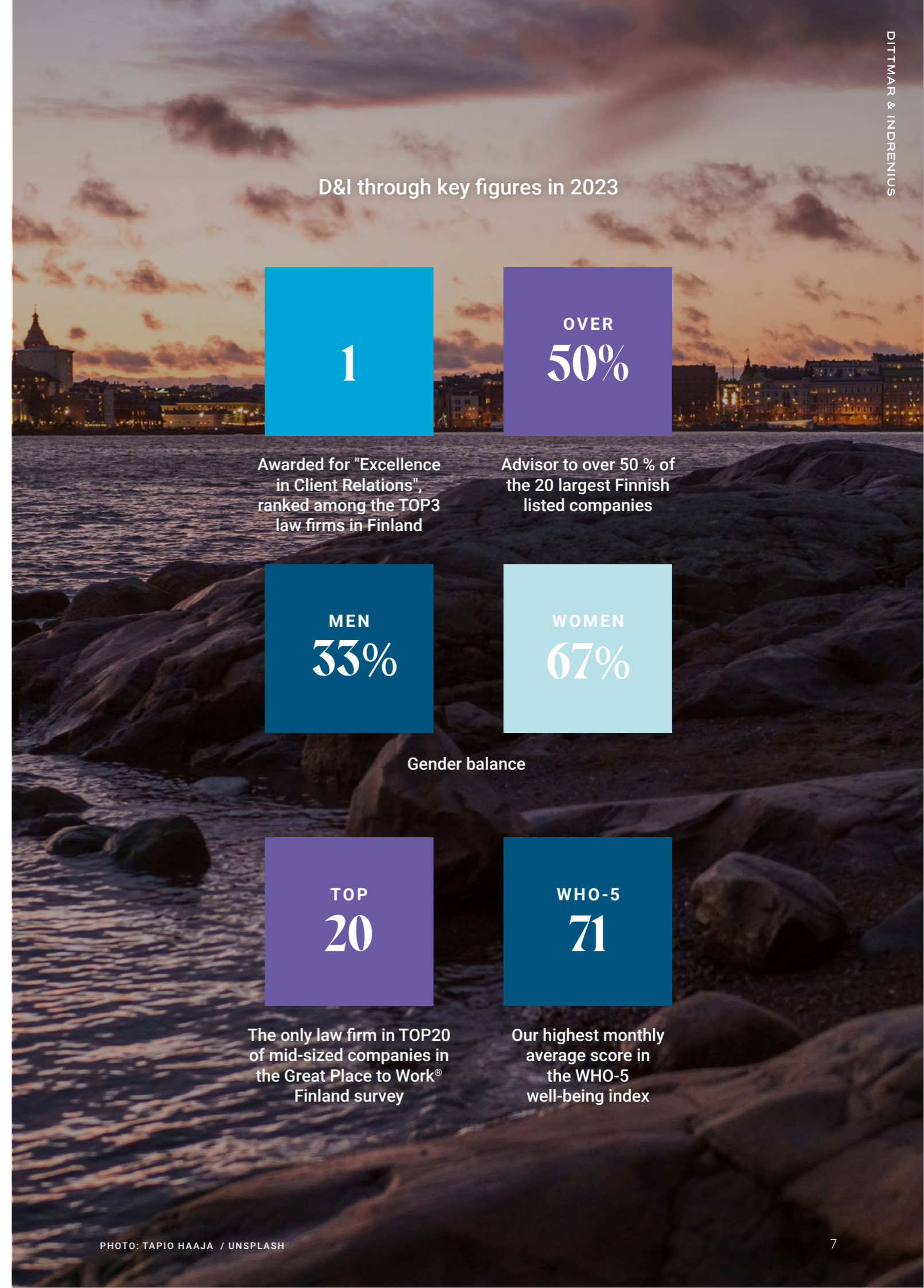
In addition to the most prestigious legal directories, we measure our success through annual client feedback via REGI and Prospera surveys. In 2023, we received the "Excellence in Client Relations" award, ranking us among the TOP3 law firms in REGI's "Law Firm of the Year" Finland study. Our clients were particularly satisfied with our responsiveness to their needs and the high quality of our advice and deliveries.

These awards and positive client feedback underline our culture and our Powerhouse method and demonstrate our ability to deliver exceptional value to our clients.

Thinking Ahead as a Powerhouse

Our Powerhouse method is more than just a philosophy for us. It is how we operate to maximize collaboration both internally and with our clients. Further, it is how we provide our clients with insightful legal advisory with consistent, cutting-edge quality to support them in achieving their business objectives and growth. The Powerhouse method is the absolute key to our success in serving demanding corporate clients across all legal areas and industries.

In every project, we bring together experts from various practices and industry groups, along with key people from the client side, to work as one seamless team. This cross-practice approach ensures a streamlined, yet collaborative process,



D&I through key figures in 2023

1

Awarded for "Excellence in Client Relations", ranked among the TOP3 law firms in Finland

OVER
50%

Advisor to over 50 % of the 20 largest Finnish listed companies

MEN
33%

WOMEN
67%

Gender balance

TOP
20

The only law firm in TOP20 of mid-sized companies in the Great Place to Work® Finland survey

WHO-5
71

Our highest monthly average score in the WHO-5 well-being index

keeping constant interaction with our client. Focused on the clients' business needs and best interests, the team explores the best legal solutions, industry practices, and winning strategies.

The Powerhouse method embodies our commitment to excellence and our slogan, "Thinking Ahead," through proactive problem-solving and innovative solutions that stand the test of time.

Transactions

We take a holistic approach on transactions, combining our various areas of expertise into an integrated transaction service. We are proud to be known for our one-stop-shop transaction service, consistently delivering cutting-edge quality. We are proud to serve a diverse range of clients, both locally and globally, and we often serve as a gateway into and out of the Nordic region. We believe our strong position is due to our extensive experience in some of the defining deals of the decade.

Disputes

We are known for our success in challenging international arbitration proceedings, as well as in complex commercial litigation related to green transition, taxation, intellectual property rights, employment, competition, as well as data protection and cyber security. These cases often involve complex cross-border elements that require expertise and experience from different jurisdictions. We also advise our corporate clients in preventing disputes and resolving commercial conflicts in a way that is mutually agreeable.

Innovations

We offer one-stop-shop strategic legal advice for companies in any industry dealing with new innovations that are transforming their business. With the leading team of experts in digital disruption, we have a strong track record in helping our clients navigate the challenges of new digital business models, data, cybersecurity, Fintech, AI and other

disruptive technologies. As the unprecedented wave of new regulation affects all aspects of digitalising business, we strive to act as pioneers and enablers. Our clients' sustainable success depends on our ability to harness the possibilities of technological development while handling the ever-growing volume of regulation.

Strategic Advisory

Our Strategic Advisory service is designed to meet the needs of global businesses navigating complex legal and regulatory landscapes. In addition to broad corporate advisory services, we offer forward-thinking strategic legal advisory services for companies and their boards in any industry that are dealing with new business challenges intertwined with increasing regulations and requirements from stakeholders. With deep expertise in strategic-level legal issues, we are dedicated to providing our clients with comprehensive, tailored solutions that support their goals and strategic decision-making.



The Powerhouse method embodies our commitment to excellence and our slogan, "Thinking Ahead," through proactive problem-solving and innovative solutions that stand the test of time.

POWERHOUSE ACROSS ALL LEGAL AREAS AND INDUSTRY SECTORS

TRANSACTIONS

- Capital Markets
- Competition & Public Procurement
- Compliance & Internal Investigation
- Corporate Advisory
- Data Protection & Cybersecurity
- Dispute Resolution
- Energy & Infrastructure

DISPUTES

- Environment
- Employment, Benefits & Pensions
- ESG & Sustainability
- Finance
- Financial Services & Regulation
- IP, Media & AI
- Marketing & Consumers

INNOVATIONS

- Patents & Life Sciences
- Private Equity & Venture Capital
- Private M&A
- Public M&A
- Real Estate
- Tax & Structuring
- Technology, Licensing & Data

STRATEGIC ADVISORY

Thinking Ahead

1.3 Our sustainability approach

Sustainability is at the heart of our culture, legal advisory, and societal role. We believe that true sustainability is achieved collectively, in collaboration with our clients. This belief is embodied in our mission: "We create exceptional and sustainable value together with our clients." Our commitment to the common good is deeply rooted in our cultural cornerstones.

Sustainability is a central aspect of our business and infuses all our activities, as well as the work of each of our employees. At the strategic level, our Board of Directors oversees sustainability, while the Managing Partner is responsible for operational implementation.

Since 2022, we have been committed to the UN Global Compact corporate responsibility initiative and its principles, focusing on human rights, labor, the environment, and anti-corruption. In practice, we are committed to operating in accordance with universal sustainability principles, to taking action to support society and to reporting annually on our ongoing efforts. Our commitment to the UN Global Compact is part of our commitment to advising our clients responsibly.

We believe in delivering value to society through our experience and expertise. We collaborate closely with our pro bono partners WWF Finland, aiding children in need through the Finnish Hospital Clowns and Ronald McDonald House and promoting world peace through the Crisis Management Initiative (CMI).

Our Sustainability Program

In 2023, we embarked on a journey to systematize our sustainability efforts and enhance our approaches to sustainability. As a result, we approved our first sustainability program, providing us with a clear framework, defined goals, and metrics for our initiatives.

Our sustainability encompasses three key areas: *internal sustainability, advising our clients, and our role in society.* In each of these three key areas, three themes are covered with assigned goals and metrics. During the upcoming year, we will gather data based on the metrics and report accordingly in the 2024 report.

Engaging our stakeholders

With growing public awareness of sustainability issues and the EU preparing several legislative initiatives in this area, sustainability has become a top priority for our clients, finding its way into their core business strategies and onto the agendas of senior management and boards. As we advise our



PHOTO: TAPIO HAAJA / UNSPLASH

clients on sustainability issues across all our service areas, we recognise the importance of engaging our clients as our most important stakeholder group, alongside our own employees.

With our clients, we mostly address sustainability issues in the context of their assignments. The discussions we have with them are complemented with data from our client feedback surveys, which we use as metrics (see 1.2. "Our business and strategy"). In 2023, REGI's "Law Firm of the Year" survey revealed that many of our clients expected significant business challenges over the next 6-12 months. Economic uncertainty was a key concern, with factors such as inflation and interest rate volatility posing significant challenges. In addition, clients highlighted the impact of existing and new regulations, particularly in areas such as ESG and sustainable finance, as well as GDPR compliance. *"These insights underscored not only the complex landscape our clients are navigating, but the value of our ability to provide insightful legal advisory and proactive strategies to support our clients' goals in a rapidly evolving environment",* says Katja Hollmén, Director of Client Experience and Communications.

A key part of our stakeholder engagement is to share our knowledge and create opportunities for discussion by organising and participating in networking events, seminars and webinars, and roundtable discussions. In addition, to keep our stakeholders informed of current issues and regulatory updates, we regularly publish written content in the form of topical, quick-read 'Alerts' and four times a year we publish 'Quarterly', a compilation of columns and articles written by our experts on various topics, including sustainability.

Because the world and the issues facing our clients are more complex than ever, and because sustainability is not a legal concept per se, we recognise the need to work with experts in other fields. Since 2023, we have been working with creative consultancy Milton to help clients manage strategic sustainability, understand increasing regulation, integrate sustainability into operational practices and translate it into business objectives. We are also actively involved in various networks, including FIBS (Finnish Business & Society), the largest corporate responsibility network in the Nordic countries, which is dedicated to promoting sustainable business practices and developing corporate expertise. Another example is the Finnish Venture Capital Association (FVCA), the industry association and public policy advocate for venture capital and private equity investors in Finland, where we participated in the ESG committee in 2023.

Internally, we will continue to focus on the development and well-being of our own people. We believe that the key to success in advising our clients on their most complex issues is to be well and to work well together. As we need to attract and motivate the next generation of lawyers, we need to be well prepared for their strong commitment to social justice, diversity and inclusivity, their environmental awareness and, as is very clear from our recruitment processes recently, their need for the employer's values to be aligned with their own. We believe that embracing this new wave of talent will ultimately make law firms more efficient, inclusive and better equipped to tackle the evolving legal landscape.



2

Internal Sustainability



PHOTO: SHANE ROUNCE / UNSPLASH

2.1 Wellbeing of our people

Our culture underpins every aspect of what we do. It is the foundation of our collaborative client service, teamwork and individual growth. We believe it plays a critical role in the wellbeing of our people and our ability to find the best solutions to our clients' challenges. It is our defining differentiator that sets us apart from other law firms. Our culture is a dynamic blend of being deeply goal-oriented and wholly humane.

Our commitment to our culture is not a recent development, but a long-standing priority. Our culture is designed to support the personal and professional growth of our people, ensuring that they are well equipped to meet the evolving demands of the legal industry.

We have systematically managed and strengthened our culture by building it around four key cornerstones which are an integral part of our

systems, processes, traditions and even how we communicate and treat each other. *"The best feedback I've heard is that our cultural cornerstones are not just words. For me personally, the most important feature of our culture is that we share the same drive for excellence and are always kind and respectful to each other",* says Mikael Ahtokari, Director, People & Culture.

Our cultural cornerstones



Team before individual

We know that the greatest insight for our clients is created when star individuals collaborate. We always work together and put the team first. We do not compete internally. We take care of each other.



Respect

We help each other and our clients be at their best. We are accountable towards each other and take ownership of our work. We value our differences and everyone's input. Inclusion, equity and diversity are key to us.



Goal Driven

We set ambitious goals, work systematically towards them and always strive higher - all in order to make our clients succeed and thrive. We celebrate when we reach our goals.



Passion

We are passionate about our clients and what we do, and we are proud to let it show. We succeed when our enthusiasm spreads to those around us. We demand a lot from ourselves and each other. Highest quality work is our standard.



Best Workplaces™
Great Place To Work®
FINLAND 2024

“
In 2023, we were the only law firm in the Great Place to Work top 20 list of mid-sized companies in Finland.

PHOTO: ANTHONY UBAUD

Our cornerstones for good leadership

In addition to nurturing our unique culture, we strive to create a progressive and inspiring working community through good leadership. To achieve this, in the second half of 2023 we formulated new cornerstones for good leadership to guide our leadership behaviour.

These cornerstones are Trust (Luottamus), Dedication (Omistautuminen), Direction (Suunta) and Enthusiasm (Innostus). Trust is built through support, presence, listening and proactive communication, and is therefore earned in everyday leadership situations. Dedication is all about delivering on promises, leading by example, taking responsibility and continually developing leadership skills. Direction in leadership focuses on setting clear goals, giving feedback, clarifying expectations, having courageous discussions and moving decisively - without compromising quality - towards set objectives. The final leadership ingredient, Enthusiasm, is the driving force behind exploring and understanding things together, pushing each other forward, enabling colleagues to build on their strengths and being all in.



People are all we have, and how we feel about working together has a huge impact on how well we serve our clients.

To help our leaders develop their leadership skills, we collect annual feedback on these cornerstones and use the results for making decisions on what is needed, both collectively and individually.

Great Place to Work® results

In 2023, we secured 16th place in the Great Place to Work @ Survey, making us the only law firm in the top 20 list of mid-sized companies in Finland. The result underlines the strength of our culture and reflects our ongoing commitment to fostering a progressive and inspiring workplace.

The Great Place to Work® survey serves us as an annual measurement tool, providing authentic responses and real data about how our people feel about working at Dittmar & Indrenius. We aim for an overall score of above 85% of positive responses, and in 2023 our overall score was 80%. The insight from the survey is critical as we strive to be a workplace where people look forward to coming to work every day. *"People are all we have, and how we feel about working together has a huge impact on how well we serve our clients"*, says Gabrielle Dannberg, Managing Partner.

Trust and respect are essential to building a healthy and happy workplace

We offer our employees flexible working arrangements, interesting assignments, challenging projects and a supportive team atmosphere. We aim to foster a workplace culture that is open, respectful and supportive.

In 2023, we welcomed 39 new employees, 13 on permanent contracts and 26 on temporary (most of the temporary being trainee positions) contracts, contributing to a total headcount of 120 by the end of the year 2023.

Our employees are our most important assets and therefore, their wellbeing is of utmost importance to us. We ensure the well-being of our employees by providing high quality and comprehensive occupational health services. This covers all employees, including those on temporary contracts.

Our health insurance complements the mandatory statutory occupational health insurance and also extends to our employees' leisure activities. Occupational health services include access to specialist care, visits to psychologists and physiotherapy. In addition to occupational health services, we place a high priority on preventive measures and use an early intervention model to minimise long-term sickness absence.

Our occupational health services are designed to provide comprehensive support for various life situations. In addition to these services, we offer a range of benefits to enhance the well-being of both part-time and full-time employees. Some of the key benefits include:

- Access to a service provider offering preventative help for motivational challenges, time management, or other need for short-term support to improve mental health
- Guided breaks facilitated by an external provider to encourage healthy habits during the working day.

- Assistance from a specialist service provider to support employees caring for elderly parents or grandparents.
- Childcare services when a child is sick and needs care while the parents are at work.
- Annual sports and cultural vouchers and massage vouchers.
- A bicycle benefit for employees.

This list is not exhaustive. We continually strive to support our employees in a variety of ways.

We assess our employees' well-being using the World Health Organisation's Five Well-Being Index (WHO-5), a brief self-reported assessment of an employee's current mental well-being. In practice, the index shows the development of overall wellbeing in all areas of our employees' lives. This is reflected in, but not limited to, work performance and perceived levels of workload and stress factors. We carry out the assessment no more than once a month, allowing us to analyse the overall trend, the monthly results and take appropriate action, if necessary. The assessment survey is anonymous as such but, in 2023, we added an option for letting our People & Culture team know if one needs to discuss their wellbeing with someone. In 2023 it was carried out nine times. Our goal is to maintain a score above 65 (on a scale of 0 to 100), which we achieved four times in 2023.

Continuous development

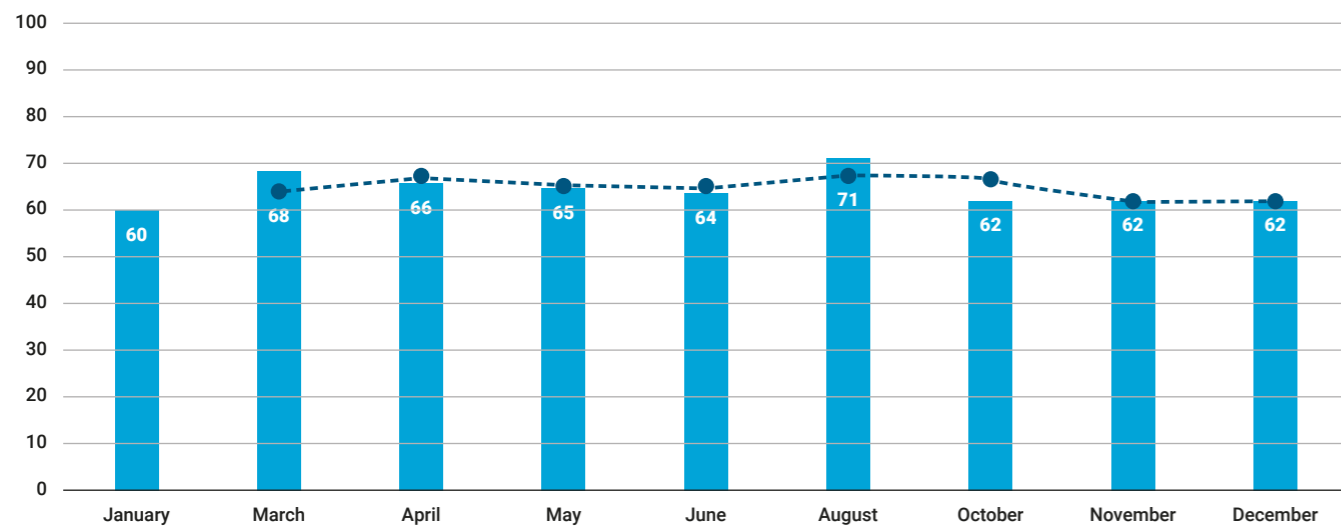
Continuous development is at the heart of our business and our culture. Effective skills development is essential to provide insightful advice to our clients and knowledge sharing is an integral part of keeping abreast of new regulations and phenomena. We make every effort to ensure that relevant information is easily accessible to all our professionals, and we strive to facilitate opportunities for internal discussion. In addition, we encourage our employees to participate in professional training that matches their interests and helps them develop their skills to the next level.

To support the development of competencies, we have established a career path model for lawyers that includes basic guidelines, timeframes and criteria for career progression. This structured approach ensures a transparent progression path, outlining the next career opportunities and the criteria for achieving them.

We also offer job rotation, which emphasises curiosity and encourages our young lawyers to explore different areas of law to broaden their expertise. In addition, our Powerhouse method promotes skills development through diverse learning experiences. We do not believe in strict boundaries; individuals are encouraged to explore new possibilities and find inspiration in their work.

Overall, our strategy and operational measures to enable continuous development are designed to be dynamic and responsive to the evolving needs of our people, ensuring that they continue to grow and progress in their careers.

WHO-5 results (2023)



Fostering continuous development

– Mikael Ahtokari, Director, People & Culture

Q: How do you support continuous learning and development?

"Our approach to continuous learning and development is multi-faceted and deeply integrated into our daily operations. The key aspect is our dynamic team structure, which is closely linked to our Powerhouse method. By working in different teams tailored to specific client projects, our lawyers are exposed to a wide range of legal issues, perspectives and collaborative problem-solving approaches. We believe this method enhances our lawyers' appreciation of the interconnectedness of different legal areas and business phenomena.

All teams hold weekly meetings where team members come together to discuss the various

issues they are working on. This not only keeps everyone up to date, but also provides a platform to share insight and best practices. In addition, we host a quarterly forum for each group of employees at the same career stage across departments. The aim is to share knowledge and explore tailored topics, learn from each other's experience and expertise and foster collaboration by building relationships across the firm. We also organise bi-annual events for all employees with a focus on personal development. These events aim to address broader themes and professional skills such as leadership, business development and emerging trends in the legal industry. By providing a mix of frequent, targeted learning opportunities and broader, more in-depth training, we ensure that all our people continue to



PHOTO: ANTHONY UBAUD

develop both their technical expertise and their overall professional competencies."

Q: How do you enable individual learning paths for each employee?

"We enable individual learning paths through a diverse approach that includes job rotation, systematic internal knowledge sharing, acquiring external expertise and working in cross-functional teams with colleagues and clients.

While much of the individual growth and learning takes place through day-to-day tasks, we also provide specific tools and practices to facilitate development. A key part of this system is mapping out each employee's development path in a personalized learning plan with the guidance of a designated Star Coach within the firm. Each employee is paired with a Star Coach who acts as a sparring partner on a range of work-related issues and plays a crucial role in providing support, identifying growth opportunities, such as specific cross-practice projects that align with the employee's development milestones.

For our young lawyers, the journey typically begins with a broad exposure to different areas of law, which gradually narrows down to more specific and tailored roles. Besides developing a well-rounded skill set before specializing, this approach gives room for individual exploring of interesting legal areas.

As to other people working at us, we address their specific training needs through development discussions, which are integral to understanding their strengths, areas for improvement, and career ambitions. Only by considering all these factors, we can provide targeted training and development opportunities that are relevant and impactful."

Q: In what ways does your work culture foster learning?

"As an employer, we aim to create a progressive and inspiring working environment for talented people. Achieving this goal requires a culture that is psychologically safe, promotes learning as a natural and continuous process and encourages collaborative problem solving.

We work hard to create and maintain an environment where people feel comfortable expressing their ideas, asking questions and admitting mistakes without fear of judgement, and I would say that it is the most important way to foster learning in any working community. Other important ways to achieve this goal are internal

networks for knowledge sharing and for connecting our employees at the same career stage across departments so that they can learn from each other's experience and expertise. Regular social activities and shared interest groups maintain open discussion culture and build interpersonal relationships and a sense of community, which are essential for a thriving learning culture.



We work hard to create and maintain an environment where people feel comfortable expressing their ideas, asking questions and admitting mistakes without fear of judgement.

Q: What areas will you focus on for learning and development in the near future?

"We will increase our focus on future training needs at different stages of our employees' careers. This will include, in addition to legal expertise, leadership skills and business understanding and a systematic approach to building all relevant skills needed as an attorney or other kind of expert within our organisation. Raising awareness and knowledge in sustainability-related topics, and developing proficiency in utilizing new technologies are some examples of important topic areas. In addition, we will need to prioritize fostering a workplace that not only values but expects diversity, equity and inclusion. To achieve that, we will need to provide continuous training to promote these principles and to enhance our abilities to serve a diverse clientele. Personally, I believe in promoting a curious and open mindset to identify and understand relevant phenomena."

2.2 Diversity, equity, and inclusion

Our goal is to cultivate a diverse team of individuals with different backgrounds and strengths who can offer unique perspectives and complement each other for the benefit of our clients. While we strive to give each individual the opportunity to make a meaningful contribution, we recognise that opportunity alone is not enough. Therefore, we are committed to fostering a safe and inclusive work environment where everyone feels a sense of belonging and can thrive as their authentic selves.

We recognise that creating a diverse and inclusive work environment requires more than just words; it requires concrete actions. We have an Equality and Non-Discrimination Plan that is updated every two years. Each year, we assess the current state of equality and fairness, looking at concrete DEI activities carried out, factors such as gender balance, pay ratios and representation across gender and age groups, as well as the representation of women across employee categories.

The concrete ways in which we aim to promote diversity, equality and inclusion include offering

equal parental leave opportunities to all parents and ensuring that all employees are included in salary increases regardless of their parental leave status. In 2023, a total of 13 employees took parental leave, 12 women and 1 man. We always ensure diversity among keynote speakers and prioritise the use of inclusive language. We also organise annual workshops and discussion forums with external DEI experts. In 2023, we held two workshops focusing on 'Diversity and inclusion in the workplace' and 'Inclusive culture and how to promote it'. Further, in 2023, we specifically paid

attention to diversity, equality and inclusion in our recruiting processes and leadership.

To monitor and eliminate discrimination and harassment in the workplace, we have an anonymous reporting channel called Supernova

HR processes, equality and non-discrimination, and general office practices.

We offer our employees individualised working hours to promote flexibility and life balance. This flexibility is further supported by remote working opportunities, flexible hours and the option of a shorter working week. We also support employees with family responsibilities by providing 20 days of leave per year to care for a sick child. Additionally, we also organise a peer support group for employees in their balancing years to facilitate discussions about managing the demands of work and home life. These discussions aim to be open and inclusive, taking into account each individual's unique life situation.

To ensure equal treatment and promote a diverse working environment, we closely monitor the responses we receive in our annual Great Place to Work® survey, which includes several questions related to diversity, equity and inclusion. Based on the 2023 results, our employees feel that individuals are treated equally, regardless of sexual orientation, gender, age or background.



Our employees feel that individuals are treated equally, regardless of sexual orientation, gender, age or background

for employees to raise concerns or voice their anonymous feedback and observations to be submitted confidentially. In 2023 we received feedback and ideas for improvement regarding, e.g. benefits and remuneration, inappropriate behaviour,

Gender balance of our employees by category in December 2023*

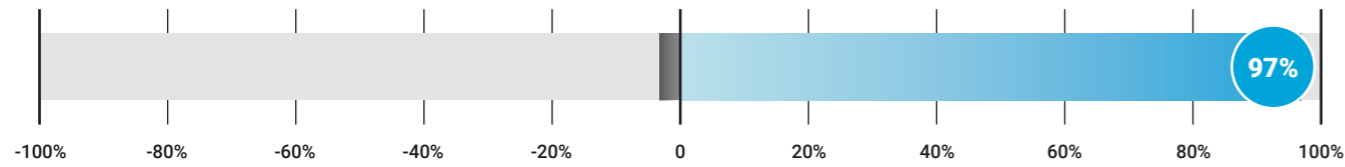
	ADMIN MANAGEMENT	ADMINISTRATION	ASSISTANTS	ASSOCIATES	SENIOR ASSOCIATES	SENIOR ATTORNEYS	COUNSELS	PARTNERS
Men	25%	17%	0%	35%	23%	13%	100%	67%
Women	75%	83%	100%	65%	77%	87%	0%	33%

*Permanent employees

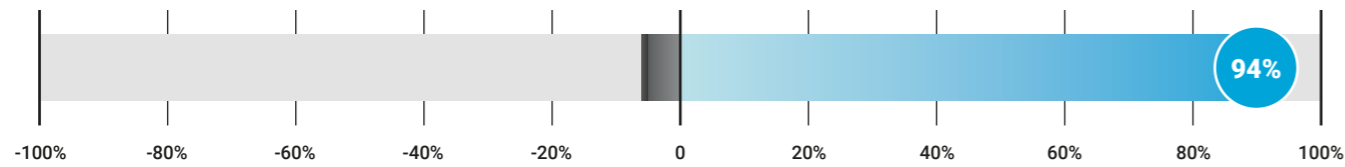


Findings on diversity, equity, and inclusion from the Great Place to Work® survey

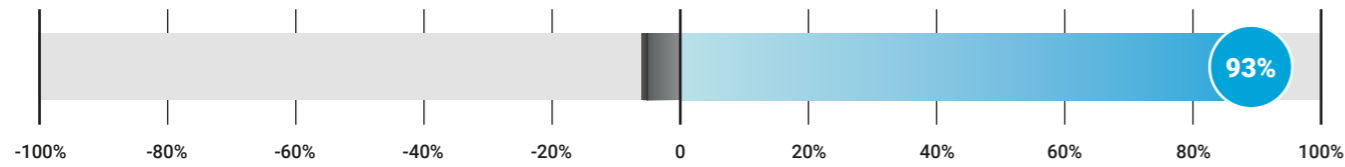
People are treated equally regardless of sexual orientation



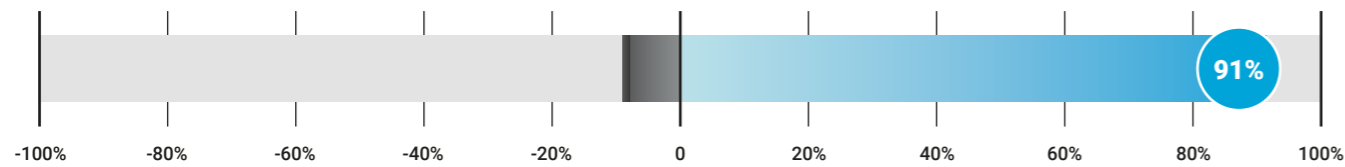
People are treated equally regardless of gender



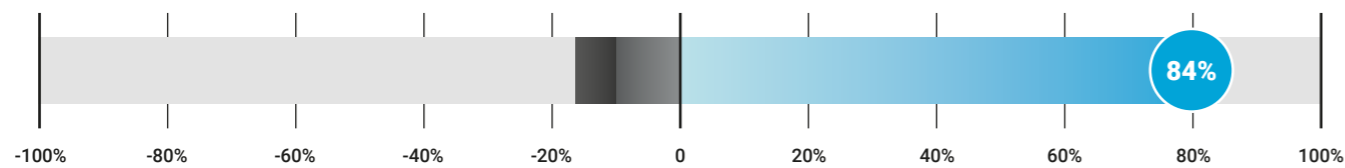
People are treated equally regardless of origin



People are treated equally regardless of age



I am treated as an equal member of the workplace regardless of my position



2.3 Our climate impact

By reducing our carbon footprint and fostering a culture of environmental awareness we demonstrate our commitment to environmental responsibility. Our partnership with WWF underscores our dedication to making a difference and shows that even small changes within a law firm can contribute to wider environmental progress.

In 2023 we celebrated our first decade as a WWF Green Office. Since 2014 we have been actively working to reduce our environmental footprint as part of the WWF Green Office program. The program helps us reduce our environmental impact by setting targets, measuring results and improving our performance. It also demonstrates that our operations meet the criteria set by WWF, underlining our commitment to continuous improvement in our environmental efforts.

As part of the program, we track and report our consumption habits every year. With the Consumer Behaviour Meter survey we gather information on individual practices during working hours and assess their impact on our emissions. The survey covers topics such as recycling and sorting, commuting, eating habits and environmental awareness. The results help our Green Office team to develop our program and take us one step closer to becoming an environmentally friendly workplace. Based on the

results gathered in 2023, we excelled especially in encouraging environmentally friendly behavior among our employees and in adopting sustainable commuting practices.

An active WWF Green Office Team is crucial to achieving our goals for a greener office. Our team consists of eight members who meet regularly to discuss events, communications and strategies to reduce our environmental impact. Our future plans include organising nature trips, competitions to reduce employees' carbon footprints and providing better recycling instructions for the office.

Every year, we calculate our carbon footprint with WWF Green Office program. In 2023, the majority of our emissions came from business travel (59%, 102.52 tCO₂) and energy consumption (33%, 57.25 tCO₂). Other sources of emissions included procurement and waste. Compared to the previous year, we were able to reduce our carbon footprint due to a reduction in air travel and a decrease in office equipment purchases. Our bi-annual off-site



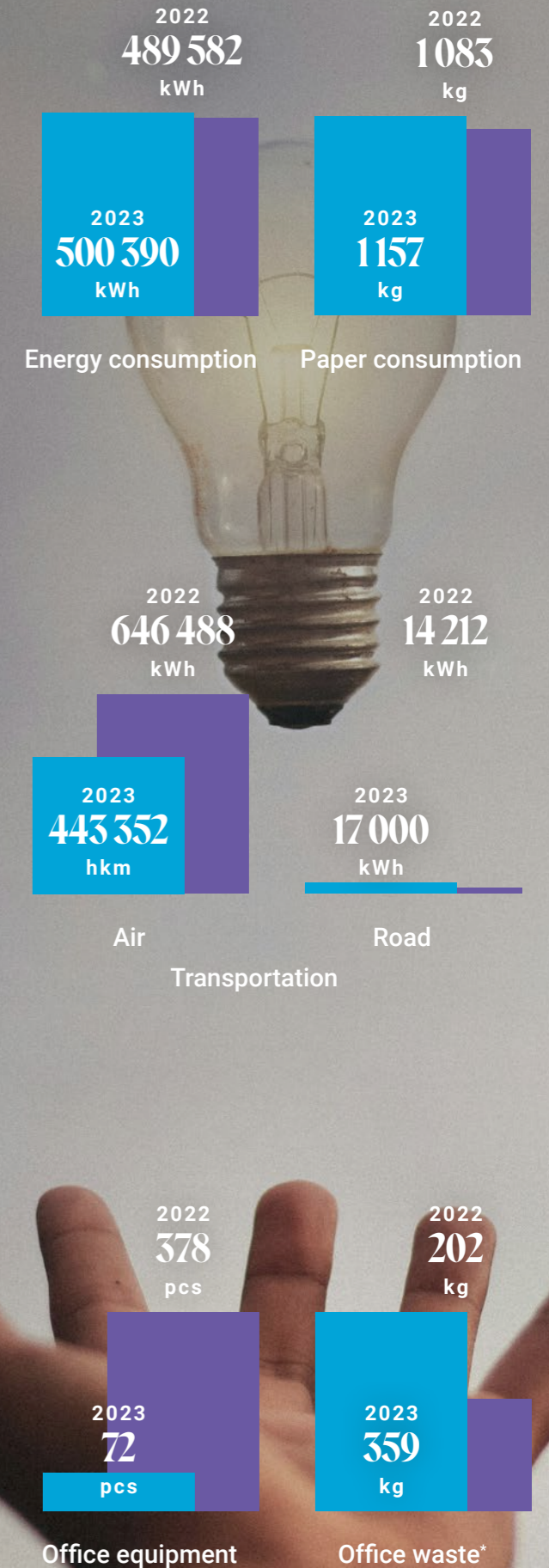
trip increased our emissions significantly in 2022. As the way to offset our emissions in 2023, we chose the South Pole clean drinking water project in Kenya, as we wanted to promote access to clean water in a developing country.

As part of the program, we set annual targets to turn our ambitions for a greener office into reality. Our annual goals for 2023 focused on reducing energy consumption, minimising office waste, and improving internal communication and knowledge about environmental issues in the legal sector. Although our electricity consumption increased slightly in 2023, we met our other targets. Going forward, we will continue to prioritise reducing energy consumption, minimising office waste and raising environmental awareness among our staff.

Since 2012, WWF Finland has been one of our pro bono partners (Read more: Section 4. Our role in society). Their mission to stop the degradation of the planet's natural environment and to build a future in which people live in harmony with nature gives our pro bono work a significant meaning, both as a law firm and on an individual level. Working with WWF Finland allows us to actively support important environmental causes by providing them with pro bono legal work, using our expertise to give back to society.

While it is true that the net environmental impact of a law firm pales in comparison to that of an industrial company, we believe that our sustainable practices and the promotion of a culture of environmental awareness, as well as our pro bono work for WWF Finland in particular, enhance our own environmental impact in the long term.

As part of our long-term sustainability work, we joined the UN Global Compact in 2022. The UN Global Compact is a corporate responsibility initiative launched by the UN. Through the initiative, the UN challenges companies worldwide to promote good working conditions, respect human rights, protect the environment and prevent corruption in their business operations.



*Office waste only includes electricity waste (SER).



*Some of the coefficients are carbon dioxide equivalent coefficients.

3

Advising our clients



Nothing moves forward without placing insightfulness at its core. Insightfulness permeates our culture, methodologies, assignments, speeches, staff training, and onboarding.

JAN OLLILA
Partner

3.1 Insightful advisory

Western economies are facing extraordinary challenges such as the intensity of global competition, the sheer volume of data available, demographic shifts, climate change and environmental threats. These factors are constantly reshaping our reality, making foresight and sustainable solutions key to future success. Emerging issues require new regulations that affect all aspects of business.

For example, new laws and regulations on AI and digitalisation will affect the way businesses operate, creating a dynamic where business efficiency and individual rights may conflict. In this context, standard legal advice is not enough. What is needed is insightful advisory.

We define insightful advisory as a comprehensive blend of up-to-date regulatory knowledge, practical experience and business acumen. To meet the varying needs of our clients, we take a holistic view of the laws and regulations and draw on our extensive experience across a range of industries to ensure that our advice is future-oriented, never only legally sound, but operatively and strategically aligned with our clients' business objectives.

We believe that our Powerhouse method is the key in providing insightful legal advice that stands the test of time. Following this method, we assemble seamlessly integrated cross-practice teams, tailored to each client's needs, to ensure a diverse range of expertise and comprehensive perspectives. Through this collaborative cross-

practice approach, we then immerse ourselves in our clients' world to understand their industry, context, and objectives to resolve how the law intersects with their specific circumstances. Our aim is to always provide relevant and actionable legal advice that impacts on our clients' day-to-day activities, always integrating ethical considerations and regulated sustainability aspects as well.

Insightful legal advice has been the cornerstone of Dittmar & Indrenius for 125 years. Today, this principle is more vital than ever, and we make it a priority to teach the essence of insightful advisory to all our new colleagues from the start. We believe that only by promoting collaboration we can create innovative solutions that truly support our clients' objectives and their growth.

TRANSACTIONS

We serve demanding transaction clients locally and globally. In recent years, we have seen a growing awareness of the importance of sustainability in our transaction services. This is becoming an increasingly integral aspect of any transaction, regardless of its business objectives. We are continually striving to enhance our due diligence processes to identify any potential sustainability risks associated with our clients' business partners. Renowned for our industry-leading experience in all forms of renewable energy, as well as technologies enhancing energy efficiency, we are well-equipped to support our clients in transitioning towards a more sustainable future.

In 2023, in response to the increasing importance of sustainability in M&A transactions, we had the privilege of collaborating with FIBS to publish a guide to sustainable M&A transactions. This guide offers a comprehensive overview of sustainability considerations from a legal

standpoint, providing practical guidance on how purchasers can integrate sustainability aspects throughout the acquisition process.



We actively promote sustainability through our work both in mergers and acquisitions and financing. In 2023, approximately 90% of our clients' energy & infrastructure transactions were dedicated to facilitating the green transition.

MIKKO EEROLA
Head of Transactions

DISPUTES

We assist our demanding corporate clients in preventing disputes and resolving conflicts in a way that is mutually beneficial. Our objective is to contribute to the prevention and amicable resolution of disputes. To achieve this, we combine in-depth knowledge of all our specialist areas of law with experience in advocacy, mediation, and settlement negotiations. At the heart of our work is our commitment to sustainability. It is our firm belief that advocating for the prevention of disputes is crucial, as they can have a negative impact on our clients and society as a whole. We believe that in the early stages of a potential dispute, it is possible to identify common ground between the parties involved, which could lead to mutually satisfactory outcomes.

For several years, our Dispute Academy ('Riitelykoulu' in Finnish) has been providing tailored training sessions where we share our insights and best practices with our clients. At Dispute Academy, we are dedicated to ensuring that our clients' interests are always at the forefront of our work. To this end, we have assembled a multi-disciplinary

team with the aim of equipping companies' legal and business teams with the tools they need to prevent future disputes.



Prevention of disputes is key. The most sustainable resolution to a dispute is to prevent it from happening in the first place.

JUSSI LEHTINEN
Head of Disputes

INNOVATIONS

We provide our clients with insightful advice on how to meet and tackle the challenges relating to new technology and innovations transforming their business. With the European Union's rapid legislative progression, we offer advice on integrating the requirements of different initiatives into our clients' daily operations. Our aim is to provide our clients with advice that takes relevant sustainability aspects into account, even when the assignment is not directly related to sustainability matters.

We are proud to be regarded as the leading Finnish legal partner for data-driven business. Our focus is on providing compliant, strategically sustainable, and business-centred advice, and we are a trusted advisor for, e.g., large Finnish industrial manufacturers, various consumer businesses, and governmental institutions. We advise our clients on all matters related to data and other intangible assets, as well as emerging EU regulations concerning data sharing, artificial intelligence, and cyber security. We also offer our clients advice in IT and technology law, as well as strategic guidance related to intellectual property. We believe our greatest strength lies in our ability to navigate the ever-changing landscape of technological

development while also keeping pace with the growing complexity of regulation. Based on our experience, understanding how regulators think is a key success factor. As privacy and data protection are fundamental rights, we believe that only those business models and solutions that take these sustainability requirements into account will be able to thrive in the challenging environment where cyber threats and rising awareness pose constant risks.



Understanding technology and societal phenomena is crucial to us. We translate these phenomena into legal terms and guide our clients on how to adapt, innovate, and navigate change effectively and safely.

JUKKA LÄNG
Head of Innovations

STRATEGIC ADVISORY

We provide broad corporate advisory and strategic legal advisory to our clients. Sustainability is heavily linked to our client companies' strategies, with evolving regulation serving as one of the key drivers. Today, the board of directors and senior management of any company must consider sustainability when updating their business strategies and integrating legislative requirements into the company's operations. We believe that offering leadership-level legal advice and training to better understand the legal aspects of sustainability is paramount in the current evolving landscape. We aim for our clients to be good corporate citizens, efficiently addressing new legislative initiatives such as Corporate Sustainability Reporting Directive (CSRD), Corporate Sustainability Due Diligence Directive (CSDDD) and regulations against corporate greenwashing at the forefront.

To meet the demands of a rapidly changing business environment and increasing cross-border regulations related to sustainability, a new level of strategic sustainability and collaboration is required. In response to this evolving paradigm, in 2023, we

initiated a collaboration with the creative consultancy Milton. This collaboration aims to assist our clients in managing strategic sustainability, understanding the expanding regulations, integrating them into operational methods, and translating them into business objectives.



It is critical for companies to understand the consequences and opportunities of their decisions in sustainability. To ensure our clients' success in their strategic sustainability efforts, we need to be thinking ahead together."

HANNA-MARI MANNINEN
Head of Strategic Advisory

Sustainability as a central part of our insightful legal advice

Interview with Partners Mikko Eerola, Jussi Lehtinen, Jukka Lång and Hanna-Mari Manninen

Q: How do you promote sustainability in the legal advice you give to your clients?

"We see sustainability as a fundamental aspect of advisory services. Our approach goes beyond standard legal expertise. We understand that effective advice requires guiding clients towards decisions that have broader implications than just legal considerations. While different choices may be legally viable, we prioritise those that are consistent with environmental and social sustainability. Rather than imposing choices, our role is to guide clients towards realistic solutions that integrate sustainability considerations. When discussing with our clients, we promote ethical conduct and emphasise that sustainable solutions minimise reputational risks."

Q: What sustainability themes and aspects have recently been addressed in your client work?

"In our interactions with companies, the green transition is currently playing the most important role. This is reflected in our transactional, regulatory, and dispute work. We regularly conduct ESG compliance reviews and assist clients with third-party management, as who you do business with (and how) is at the heart of managing sustainability. We help clients comply with regulations related to green finance, due diligence requirements, greenwashing, and sanctions, as well as assist with sustainability reporting. Additionally, we provide ongoing advice on tax obligations and human rights

issues relating to, e.g., non-discrimination and employment rights, as well as processing of personal data, the relevance of which is particularly emphasised due to increasing digitalisation, emerging use of artificial intelligence and the protection of privacy as a fundamental right."

Q: How does providing responsible advice align with the 'Thinking Ahead' approach?

"Thinking ahead" has long been part of our quality standards. It means that the advice we give our clients has to stand the test of time. However, as the world and the regulatory landscape change, so do the needs of our clients, and we recognise that today's solutions and decisions may be viewed from a different perspective in the future. In line with our tagline 'Thinking Ahead', we strive to anticipate how society and the world will evolve, ensuring that our advice remains forward looking and provides a solid foundation for our clients to continue innovating and working on achieving their business goals. When we say we are thinking ahead, we are really thinking about enabling our clients to effectively meet the challenges of the future."



PHOTO: ANTHONY UBAUD

3.2 Thinking ahead with our clients

We have set an ambitious and forward-looking goal within our sustainability program: to lead the way in driving sustainable development in collaboration with our clients through their assignments, and to help them navigate the complexities of the green transition, new transformative technologies and beyond. As corporate responsibility regulation increases, we are also committed to helping our clients anticipate and meet their regulatory requirements.

Through future-oriented, insightful legal advisory, we enable our clients to seize new opportunities and implement sustainable practices seamlessly and effectively. Together we are fostering a business environment where sustainable development is not just an obligation, but a strategic advantage.

Below we present six case references across all legal areas and industry sectors that demonstrate our commitment to contributing to sustainable development through our client work.



Caruna appeal against new regulatory methods

We are representing Caruna, the largest electricity distribution system operator in Finland, in an appeal to the Market Court against new regulatory methods imposed by the Finnish Energy Authority. These methods have a serious impact on Caruna's finances and its ability to develop its distribution network further to meet its customer needs in a rapidly electrifying society, forcing a significant reduction in investment. Most of the Finnish distribution system operators and the national grid have also appealed against this decision.



Digitalisation of Kivra's postal services

We have supported Kivra in its mission to save nature and help achieve climate goals by digitising postal services. Kivra provides a digital mailbox service that promotes sustainable and efficient interaction and document delivery between businesses and customers - a new style of postal service for the digital age. The service also allows consumers to store important documents and pay received bills directly from their bank accounts.



Finnish Tax Administration Incomes Register Unit's GDPR processes

We supported The Finnish Tax Administrations Incomes Register in analysing and adapting processes for the exercise of data subjects' rights under the GDPR. We assessed the implementation of data protection by design and by default in information systems and technological services. The Incomes Register is an electronic database that records data on wages, pensions and benefits paid. The Finnish Tax Administration is widely recognised as a public sector pioneer in the development of e-services in Finland.



Acquisition by Arise AB (publ) of majority stake in Pohjan Voima Oy

We advised Arise AB (publ), one of Sweden's leading independent companies in renewable energy, in entering into a strategic partnership with and acquiring 51% controlling interest in Pohjan Voima Oy, a Finnish onshore wind and solar company with a well-diversified portfolio of onshore wind and solar projects across Finland. The portfolio size is approximately 1.7 GW, including 1.0 GW of wind projects in the planning and EIA process and 700 MW of wind and solar projects in the pre-planning stage. The transaction marked an important step in Arise's strategy of diversifying its operations both geographically and technologically.



Acquisition by Nuveen Infrastructure of Onshore Wind Portfolio from clearvise

We advised Nuveen Infrastructure (formerly Glennmont Partners), one of Europe's largest clean energy investment fund managers, in purchasing a 30 MW onshore wind portfolio in Finland from independent power producer clearvise AG. Nuveen Infrastructure acquired two operational onshore wind farms in the Northern Ostrobothnia region of Finland, totalling nine turbines between them. The agreement marks a further expansion of Nuveen Infrastructure's operations in Finland and the wider Nordic region.



Investment in Norsepower Oy

We advised Mirova as the lead investor, through its impact private equity fund Mirova Environment Acceleration Capital, in the EUR 28 million financing round in Norsepower, the leading global provider of mechanical sails for large ships. Norsepower's sail technology uses a minimal amount of the ship's electric power to rotate cylinder-shaped rotors on the ship's deck. Rotation together with wind generates powerful thrust, saving fuel and thereby reducing emissions. Independent measurements and studies show fuel consumption savings of 5-25% or even more. The new funding will help accelerate Norsepower's scale of production and help meet increasing global demand.

3.3 Advising our clients responsibly

The fundamental principles upheld by attorneys-at-law include loyalty, independence, avoidance of conflicts of interest, confidentiality, and integrity. These values are not merely aspirational but serve as a daily operational framework for every attorney. At Dittmar & Indrenius, we are fully committed to these standards.

As a law firm, we adhere to the Finnish Advocates Act and the Professional Code of Conduct set by the Finnish Bar Association. We also comply with all pertinent anti-corruption laws and other relevant national and international regulations. Corruption and bribery are unequivocally rejected in our advisory, as reflected in our internal policies.

Since 2022, we have been committed to the UN Global Compact corporate responsibility initiative and its principles in the areas of human rights, labour, the environment and anti-corruption. In practice, we are committed to operating in accordance with universal sustainability principles, to taking action to support society and to reporting annually on our ongoing efforts. Our commitment to the UN Global Compact is part of our commitment to advising our clients responsibly.

Ensuring ethical client partnerships

Prior to accepting a new client or matter, we conduct a conflict checks and 'know your customer' (KYC) procedures in accordance with our legal obligations as a law firm.

A dedicated team assesses proposed engagements that may present unusual risks, such as corruption, money laundering or terrorist financing, or other reputational or compliance concerns. We also conduct regular sanctions checks on both new and existing clients. Since 2014, we have not accepted any new Russian clients.

Our risk management tools include dedicated risk management and internal audit resources, IT solutions and databases, management oversight of standard procedures and regular staff training. All new employees receive training on insider information and the prevention of money laundering and terrorist financing as part of their induction.

We are subject to insider trading laws and regulations, and we have internal policies for dealing with such information. Our employees must obtain approval before trading in listed securities.

We have a risk assessment and operational policy on money laundering and terrorist financing,

which we update regularly and whenever there are material changes.

Data protection and information security

As a law firm, we prioritize high levels of information security and compliance with the Finnish Advocates Act and the Finnish Bar Association's regulations and guidelines. Maintaining our client's trust is paramount, and we are committed to ensuring the confidentiality of their information. We adhere to all relevant legislation and regulations governing legal practice, enhancing our information security expertise and awareness.



Maintaining our client's trust is paramount, and we are committed to ensuring the confidentiality of their information.

All employees are required to complete regular information security training, including phishing detection and other cybersecurity practices. We continuously develop and test our data protection and information security measures through external audits and regular security assessments to keep our systems secure and up to date. We have a process in place for investigating any data protection and information security incidents, and in 2023, no such incidents were reported.

Members of our IT team and partners with specific expertise in this area form a dedicated information security committee. The management team at Dittmar & Indrenius is responsible for reviewing and improving our data protection and information security management practices.



4

Our role in society



4.1 Our social impact

We see our social impact as an integral part of our sustainability - since our inception, we have strived to make a meaningful contribution to society. Sustainability in our own operations is critical, but it is not enough. As lawyers, we see ourselves as stewards of society, with a mission to use our legal expertise to build a better society. We believe that as professionals we have both a duty and a privilege to give back.

We are committed to fostering important discussions and driving positive change. In 2023, we actively engaged in social debates by organizing events and seminars on pressing issues such as diversity, equity, inclusion, and Russia's invasion of Ukraine. Additionally, our recurring webinar series "Pinnalla juridiikassa", jointly organised with FIBS, and our own Compliance Network seminars consistently addressed the increasing sustainability and governance regulations. In 2023, approximately 33% of our events related to sustainability, such as seminars on EU, US and UK sanctions, ESG related litigation, green transition, and upcoming CSRD, CSDDD and Green Claims directives.

Lecturing at various universities and other institutions to educate future lawyer generations and more seasoned professionals has for long been an important aspect of our social impact. In addition, we continuously work with specialized institutions, such as the Rule of Law Centre and

IPR University Center at the University of Helsinki. In 2023, our collaboration with the Rule of Law Centre extended to a trip to Albania, where a team of international legal experts, including our Head of Strategic Advisory Hanna-Mari Manninen, collaborated to assess legal issues related to the electoral system.

We have selected partners and networks through which we believe we can best contribute, influence and support others with our expertise. In addition to our partnerships with Milton and FIBS, we are also proud members of the Business and Human Rights Lawyers Association and the ESG Lawyers Network, which was established in 2023, with one member law firm representing each country.

Integral aspects of our social advocacy are also safeguarding the rule of law through our work with the Finnish Bar Association and our pro bono collaboration with various institutions.



In 2023, approximately 33% of our events related to sustainability, such as seminars on EU, US and UK sanctions, ESG related litigation, green transition, and upcoming CSRD, CSDDD and Green Claims directives.

Advocate for change: Good governance and sustainability

Q&A with Hanna-Mari Manninen, Head of Strategic Advisory

Q: How do you want to influence society in your role as an attorney?

"Businesses are perhaps the greatest global force for change today. As an attorney, I help companies promote sustainable development and make their operations more responsible. I also take a stand on social issues and share my expertise beyond my professional duties. For many lawyers, sharing their expertise is the most natural way to make a difference. Serving on the boards of organisations that do meaningful work is also a natural extension of my commitment to positive change. I currently chair the board of UN Women Finland, which promotes gender equality and women's rights, and collects funds for UN Women's worldwide programs. I also sit on the board of Ylva, a company owned by the Student Union of the University of Helsinki and on the board of Scout Foundation. In addition, as a committee member of the Finnish Bar Association, I get to contribute for example to the preparation of the Housing Companies Act in the Ministry of Justice's working group."

Q: Beyond your primary role as an attorney, what drives you to pursue ambitious social advocacy?

"I am motivated by the opportunity to influence socially important issues and to do meaningful work. My passion for good governance makes this work rewarding, whether it is training the boards of client companies or making decisions as a board member. I find energy in helping others and working with diverse people. I am particularly driven by the need for continued progress, such as promoting women's leadership in business, including in Finland. Seeing tangible results from our collective efforts inspires me to keep going."

Q: How do you see the role of corporate activism in today's business environment?

"Corporate activism and social advocacy both play a critical role. Corporate activism involves companies taking a stand on social and political issues and using their influence to drive change. Today, we can see more and more companies taking a stand also in Finland. It's powerful because companies can quickly influence policy and public opinion. But traditional social advocacy, often led by NGOs and grassroots movements, is equally important because it drives systemic change from the bottom up. As an attorney, I see my role as carefully bridging these efforts whenever possible. Stakeholder governance is related to the development of the new role of the private sector, as this type of corporate governance requires companies to take into account the interests of all their stakeholders when making decisions, for example by consulting with NGOs - often leading to positive change that benefits both shareholders and society at large."



My passion for good governance makes this work rewarding, whether it is training the boards of client companies or making decisions as a board member.

Q: How do you expect companies to be affected by regulatory pressure on human rights issues and how do you see your role as an attorney in this development?

"Companies are indeed facing increasing regulatory pressure to comply with human rights standards. Legislation such as the EU's forthcoming Corporate Sustainability Due Diligence Directive (CSDDD) requires companies to actively identify and address potential and actual adverse human rights impacts in their global value (supply) chains. This regulatory landscape is forcing companies to adopt more systematic, transparent and ethical practices related to the management of both human rights and environment issues. As an attorney, my role is to guide companies through these complex regulations, ensuring compliance while promoting a culture of respect for human rights, which is critical in itself, and therefore strengthens the company's reputation and social licence to operate."

Q: How would you encourage other lawyers to make a difference both professionally and in their personal time?

"Lawyers can contribute to a better society in many ways, and I believe our professional training gives us an obligation to give back. I would encourage you to find an issue you're passionate about and a way to make a difference that resonates with you. Have the courage to speak out - people will listen. Every firm should also be involved in pro bono work. It sends an important message within the professional community."



Businesses are perhaps the greatest global force for change today. As an attorney, I help companies promote sustainable development and make their operations more responsible.



PHOTO: ANTHONY UBAUD

4.2 Safeguarding the rule of law

Our commitment to safeguarding the rule of law is deeply embedded in our active participation in the various activities and committees organised by the Finnish Bar Association. In addition to admitting all new attorneys-at-law and supervising and regulating the activities of all admitted attorneys, the Bar Association participates in the development of legislation and legal conditions, defending fundamental and human rights and the rule of law.

In 2023, 43% of our partners were active volunteer members in the Bar Association's Delegation, the Board, and permanent specialist committees. In these roles we are able to contribute our expertise to, for example, influencing the legislature at the drafting stage, which is one of the most important tasks of the Bar Association.

"From my early days as a law student to my current role, I have devoted countless hours to various positions of trust. To me, board memberships in the Helsinki Bar Association and the Finnish Bar Association have been immensely fulfilling, providing invaluable learning experiences and a deeper understanding of the role of attorneys in safeguarding the rule of law. It's also important to show the younger generation that such pro bono commitments and working together for the common good are valued by our firm", says Suvi Knaapila, Partner, Head of Employment, Benefits and Pensions.

In addition to safeguarding the rule of law, our involvement with the Finnish Bar Association underscores our dedication to promoting professional ethics and quality in legal services, reflecting our own values and quality standards.



It's also important to show the younger generation that such pro bono commitments and working together for the common good are valued by our firm.

SUVI KNAAPILA
Partner, Head of Employment, Benefits & Pensions



4.3 Our pro bono work

We are committed to supporting important causes in our society by giving back what we have most: our expertise.

We aim to use our professional expertise to advance socially important causes, collaborating closely with civil society. Our pro bono partners work across sectors, amplifying our collective impact and strengthening their ability to manage their activities effectively.

Principles of our pro bono work:

- **We provide pro bono legal services to our selected pro bono partners**
 - In 2023, we provided 880 hours of legal services to our designated pro bono partners.
 - In addition to regular pro bono work for our pro bono partners, we occasionally handle pro bono assignments for institutions with a good cause based on proposals from our lawyers, each of which is assessed on a case-by-case basis.

- **We manage the allocation and distribution of pro bono hours among our lawyers**
 - We strive to ensure that every lawyer can contribute. For the purposes of our lawyers' bonus plans, pro bono hours are calculated in the same way as regular hours.

- **We monitor our lawyers' perceptions of pro bono work**
 - According to the Great Place to Work® survey conducted in 2023, the ways in which we contribute to the common good were perceived positively by all our employees. We did not separately monitor our lawyers' perceptions of pro bono work in 2023.

Our pro bono partners

Our pro bono partners are World Wildlife Fund (WWF), the Crisis Management Initiative (CMI), Finnish Hospital Clowns Association and Ronald McDonald House Charity Foundation. This partnership means providing all the legal assistance they require pro bono.

WWF Finland

WWF Finland's mission is to stop biodiversity loss and build a future in which people live in harmony with nature. Since its establishment, WWF Finland has achieved significant conservation wins both in Finland and internationally. We are inspired by WWF Finland for their vital mission and achievements, and we are proud to support them to work effectively and innovatively for sustainable development.

CMI – Martti Ahtisaari Peace Foundation

CMI – Martti Ahtisaari Peace Foundation is an independent Finnish organisation that works to prevent and resolve violent conflicts through informal dialogue and mediation. Nobel Peace laureate and former President of Finland Martti Ahtisaari founded CMI in 2000. Since then, the organisation has grown to become one of the leaders in its field. We are deeply inspired by CMI's increased global impact and impressed by their hard work in complex dispute resolution.

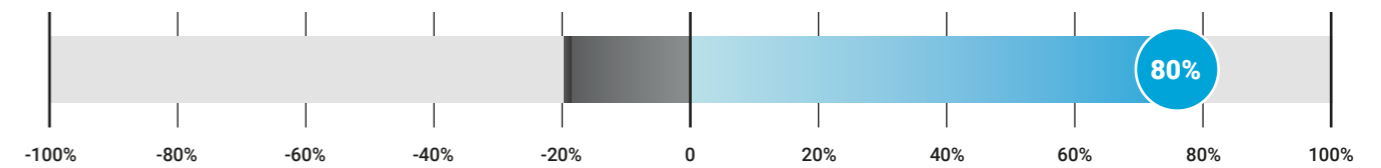
The Finnish Hospital Clowns Association

The Finnish Hospital Clowns Association (Sairaala-klovnit) is an organisation that has trained clown doctors to go around children's departments entertaining and cheering up the little patients and their families. We are proud to support The Finnish Hospital Clowns in their efforts to plant seeds of hope and strength for sick children and their families in their time of need.

Ronald McDonald House

Ronald McDonald House offers homelike housing for families from far away when their child needs treatment in the children's hospital in Helsinki. Their service is of crucial importance for the wellbeing of both the patient and her family. We are very proud of our continued support to the Ronald McDonald House and of their relentless support to the unity of Finnish families in challenging times.

I think the ways in which we contribute to the common good are good



Great Place to Work® survey 2023



5

Reporting principles

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Our dedicated long-term partner Johan Åkermarek actively working in a forest restoration project in the Nuksio National Park.

This is Dittmar & Indrenius's first sustainability report. The report covers the operations of Dittmar & Indrenius during the period from 1 January 2023 to 31 December 2023. The report showcases Dittmar & Indrenius's sustainability efforts and work in progress in accordance with the sustainability program approved by the Board of Directors in May 2023. To prepare this first report we gathered data from various internal sources and interviewed our key personnel. The next report is to be expected to be published during the first half of 2025.

We would be happy to receive your feedback on our ESG report at thinkingahead@dittmar.fi. If you have any questions concerning sustainability at Dittmar & Indrenius or about this report, please contact

Katja Hollmén

Director of Client Experience and Communications

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