

SUSTAINABILITY REVIEW 2025



DITTMAR & INDRENIUS

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This Sustainability review 2025 is a voluntary report on our own Sustainability programme, not a statutory disclosure.

1

Business strategy & sustainability



Responsible use of AI means pursuing those gains while protecting the qualities that our clients value: critical thinking, sound judgment, and the human capacity for communication, negotiation, and argument that no tool can truly replicate.

1.1 Managing partner's editorial

In 2025, the environment in which our clients operate grew more complex on economic, regulatory and geopolitical fronts. This was no longer a temporary condition to navigate through. It became the landscape itself.

That complexity showed up directly in our clients' decisions and in the range of work we did alongside them. While transaction and dispute activity extended well beyond any single sector, the green transition remained a particular driver in the Finnish market, especially in energy and infrastructure, where activity on both the transactional and disputes sides remained strong. As to the sustainability regulatory landscape, it shifted materially. The EU Omnibus package introduced significant modifications to CSRD and CSDDD, and what had been compliance architecture was reopened for negotiation.

For our clients, 2025 continued to present a specific kind of pressure: not the uncertainty of the unknown, but the harder challenge of having to act in an unstable business environment. In an environment where financing conditions remain guarded, shaped by geopolitical instability and shifting political priorities, understanding clients' business risk has become as fundamental to our work as the legal analysis itself.

This is the environment our Powerhouse model is built for. The value of a trusted adviser in this environment lies not in manufacturing certainty where none exists, but in helping clients move deliberately toward their goals and remain well-positioned as the picture continues to evolve. That work is increasingly collaborative, with our clients and with other advisers alike. For the fourth consecutive year, we received the Excellence in Client Relations award in the "Law Firm of the Year Finland" survey, and our Great Place to Work results improved further. The more demanding the environment, the more our collaborative approach and people-first culture prove their worth.

I am proud of the working environment we have built at D&I: collegial, psychologically safe, and genuinely invested in everyone's individual and professional growth. It is not a backdrop to our client work but the condition that makes exceptional advice possible. We invest in it continuously and measure it rigorously. On diversity, equality and inclusion, our position has not changed and will not

change with the political weather. Equality is a fundamental right. We act on that conviction through concrete measures: in how we recruit, develop, and hold ourselves accountable, and we will continue to do so.

In 2025, AI kept reshaping how legal work is organised, and we were actively investing in that change. Beyond adopting new tools, we continue to redesign how our teams collaborate, how projects and workflows are planned and managed, and how we work alongside our clients. The real opportunity is in getting the architecture right, not just in adoption. Responsible use of AI means pursuing those gains while protecting the qualities that our clients value: critical thinking, sound judgment, and the human capacity for communication, negotiation, and argument that no tool can truly replicate. As AI handles more of the technical load, we believe the premium on those capacities grows.

Going into 2026, we continue to serve clients across every sector we work in, with the same dedication that has always defined us. Right now, we focus particularly on defence and security, health technology, and the green transition. All three are drawing significant investment, new ventures, transactional and, inevitably, disputes activity across the Nordics, and our work in each of them reflects that momentum. What remains constant is our role as the trusted legal adviser our clients have always needed, adapting how we work without compromising why we work. Thinking ahead remains our commitment and our method.

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 Powerhouse method seamlessly brings together specialists from various practices to collaborate with clients, supporting their objectives and growth.

Since 1899 we have coordinated landmark transactions, handled major disputes, and advised clients on innovations and transformational situations through strategic legal advisory. Our reputation for top-tier expertise and experience is built on handling some of the most significant deals and disputes 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 strategy guides us towards this vision, and our Powerhouse model embodies our mission to create exceptional and sustainable value together with our clients. We offer insightful legal advisory services

people, drives results, and sustains a firm where diverse talent genuinely thrives.

Excellence in Client Relations

We consistently rank at the top in Chambers, IFLR1000, and Legal 500 across all service areas, reflecting our commitment to delivering an exceptional client experience. We continuously receive recognition for our specialist skills, business-oriented approach, and collaborative way of working.

In 2025, we received the "Excellence in Client Relations" award and ranked among the top three law firms in the Nordic "Law Firm of the Year Finland" study for the fourth consecutive year, placing first in 9 out of 13 categories. Clients were particularly satisfied with our business understanding, accessibility, and high-quality advice.

These results matter to us not only as recognition, but as a measure of where we can keep improving.

Thinking Ahead as a Powerhouse

Our Powerhouse model is a way of working that maximises collaboration both internally and with clients, supporting proactive and high-quality legal advice and helping clients achieve their business objectives and growth. The Powerhouse model is key to our success in serving demanding corporate clients across all legal areas and industries.

In every project we bring together specialists from across our practices and industry groups alongside the client's key contacts, creating seamlessly integrated teams that work together from day one across four core service areas: Transactions, Disputes, Innovations, and Strategic Advisory. By prioritising our clients' business needs, we develop the most effective legal solutions and winning strategies while ensuring comprehensive legal insight.



Our reputation for high-end expertise and experience is built on handling defining deals over decades, earning us an impressive list of clients.

across all areas and industries. Our four core service areas, Transactions, Disputes, Innovation, and Strategic Advisory, are each supported by specialised legal knowledge and deep industry expertise to meet the complex demands our clients face.

Our distinctive culture is built on four cornerstones: Team Before Individual, Respect, Goal-Driven, and Passion. Together they form a deliberate way of collaboration, one that values

D&I through key figures in 2025

#1

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

MEN
33%

35% 2024

WOMEN
67%

65% 2024

Gender balance total

TOP
20

TOP 20 in 2024

Great Place to Work Finland® Survey TOP 20 list of mid-sized companies

WHO-5
78.5

74 in 2024

WHO-5 wellbeing index highest monthly average

Our Powerhouse model 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 deliver comprehensive dispute resolution through specialist expertise in advocacy, mediation, and settlement negotiations. We are known for

success in challenging international arbitration proceedings, high-profile cartel damages litigation, as well as in complex commercial litigation related to green transition, taxation, intellectual property rights, employment, competition, data protection and cyber security. Often these cases involve complex cross-border elements requiring expertise from different jurisdictions and different legal teams working in unison. We also help corporate clients prevent disputes and resolve commercial conflicts through mutually agreeable solutions..

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

We offer services 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.



We serve our clients across industries with specialised expertise, navigating the intersection of regulatory complexity and business opportunity.

POWERHOUSE ACROSS ALL LEGAL AREAS AND INDUSTRY SECTORS IN 2025

TRANSACTIONS	DISPUTES	INNOVATIONS	STRATEGIC ADVISORY
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PRACTICE AREAS

- Competition & Public Procurement
- Compliance & Internal Investigation
- Corporate & Listed Company Advisory
- Data Protection & Cybersecurity
- Dispute Resolution
- Employment, Benefits & Pensions

- Energy & Infrastructure
- Environment & Natural Resources
- Equity Capital Markets
- ESG & Sustainability
- Finance
- Financial Services & Regulation
- IP, Media & AI
- Marketing & Consumers

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

1.3 Our sustainability approach

Sustainability sits at the core of our corporate culture, shaping our legal advisory services and defining our societal role. We consider sustainability an ongoing process co-created with our clients. This principle is reflected in our mission: "We create exceptional and sustainable value together with our clients through forward-thinking legal solutions."

Sustainability is a fundamental pillar of our business, underpinning all professional activities and guiding the work of each of our employees. At the strategic level, our Board of Directors oversees sustainability, while our Managing Partner bears responsibility for operational implementation.

Since 2022, we have been committed to the UN Global Compact corporate responsibility initiative and its principles, which address human rights, labour, environmental protection, and anti corruption. In practice, we operate in accordance with these universal principles, implement measures to support society, and report annually on our progress. This commitment to the UN Global Compact aligns with our dedication to responsible client advisory services.

We seek to create value for society through our legal knowledge and expertise. We collaborate with our pro bono partners—WWF Finland, Finnish Hospital Clowns, Ronald McDonald House, and the Crisis Management Initiative (CMI)—by providing

them legal services to support their vital missions, from safeguarding biodiversity to helping children in need and promoting world peace (see 4.3 "Our Pro Bono Work").

Our Sustainability Programme

In 2023, we initiated a process to systematise our sustainability practices and enhance our overall approach. As a result, we adopted our first sustainability programme, providing a framework to guide our related initiatives. Since 2023, our sustainability efforts have focused on three key areas: internal sustainability, advising our clients, and our role in society.

Engaging Our Stakeholders

Our clients and our own employees are our two most important stakeholder groups. Engaging both in ways that reflect the distinct nature of



each relationship sits at the heart of our sustainability approach.

Our most meaningful dialogue with clients takes place through the legal work itself: in the advice, analysis, and judgment we bring to their assignments every day. Client feedback surveys and legal directory interviews complement this with structured insight into their broader priorities and expectations. In 2025, the "Law Firm of the Year Finland" survey found that clients continue to navigate a wave of new EU regulations amid ongoing economic uncertainty. A significant portion of respondents emphasised the importance of proactive legal advice and transparent cost structures, with many focusing on AI-related compliance and digital transformations. While clients praised our high business-value rating and our 'pragmatic, solution-oriented approach,' the findings also highlight the complex realities our clients face: balancing innovation against regulatory demands while managing cost pressures. As their trusted advisor, we are committed to proactively engaging with our clients and developing our understanding of their businesses, so we can collaborate in ways that deliver both clarity and confidence, even amid ongoing economic and geopolitical uncertainty.

Beyond individual client relationships, a key aspect of our broader stakeholder engagement

involves sharing knowledge and creating opportunities for dialogue through networking events, seminars, webinars, and roundtable discussions. We also publish expert-written content on a range of topics, including sustainability, to keep stakeholders informed about relevant issues and regulatory developments. Given the rising complexity of client needs and the fact that sustainability transcends purely legal matters, we regularly engage with experts in related fields and participate in various networks. We have also continued our collaboration with creative consultancy Milton to assist clients in managing strategic sustainability, understanding new regulations, and integrating sustainability into operational practices and business objectives.

Internally, we remain equally committed to the development and wellbeing of our own people as the foundation on which we build the insightful legal advice our clients depend on. Looking ahead, as we seek to attract and empower the next generation of lawyers, we recognise their strong commitment to social justice, diversity, and environmental stewardship. We believe that embedding these priorities throughout our firm will make us more agile, more inclusive, and better equipped to meet the evolving demands of the legal landscape.



Internal sustainability

Wellbeing of our people
Diversity, equity, and inclusion
Our climate impact



Advising our clients

Insightful advisory
Advising our clients responsibly
Sustainability-related advisory



Our role in society

Our social impact
Safeguarding the rule of law
Our pro bono work

2

Internal sustainability



2.1 Wellbeing of our people

Our culture is the bedrock of everything we do, shaping our collaborative client service, supporting teamwork, and fostering individual growth. We believe it is vital to the wellbeing of our people and is key to finding the best solutions to our clients' challenges. It stands as our defining differentiator, truly setting us apart from other law firms. At its heart, our culture is a dynamic blend of being deeply goal-oriented while remaining wholly humane.

Our commitment to our culture is far from new. It has long been a top priority. Our culture is designed to support the personal and professional growth of our people, ensuring they are well-prepared to meet the ever-evolving demands of the legal industry.

We have systematically managed and strengthened our culture by building it around four cultural cornerstones which are an integral part of our systems, processes, traditions, and even how

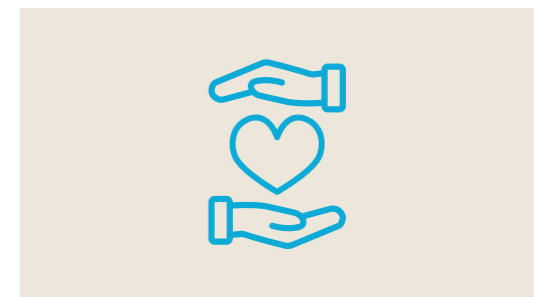
we communicate and treat each other. "What fills me with the most pride is that this doesn't stay within our walls. Our clients tell us they see it, in how we engage with them, how we treat each other, and the way we show up. When your culture is something clients feel and comment on, you know it has become something genuinely real", 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.



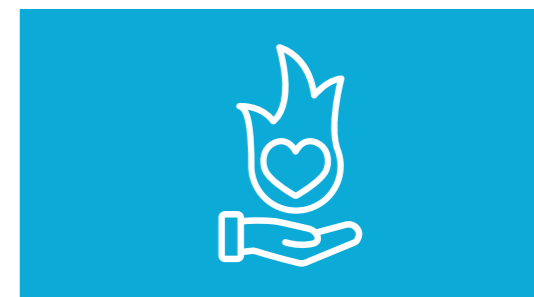
Respect

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.



In 2025, we continued being in the Great Place to Work® Survey top 20 list of mid-sized companies in Finland.



Our cornerstones for good leadership

In addition to nurturing our unique culture, we aim to build a progressive and inspiring working community through good and effective leadership.

Our leadership development programme, launched in collaboration with Aalto EE, continued throughout 2025. The four cornerstones of good leadership are: Trust, Dedication, Direction, and Enthusiasm.

Trust develops 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, offering feedback, clarifying expectations, having courageous discussions and moving decisively, without compromising quality, towards set objectives. Enthusiasm is the driving force for exploring and understanding things together, pushing each other forward, enabling colleagues to build on their strengths and being all in.

We collect annual feedback on these leadership cornerstones from all partners and senior lawyers and use the data to guide common priorities and individual development plans.



Continuous development is at the heart of our business and our culture.

Great Place to Work® results

In 2025, we continued being in the in the Great Place to Work® Survey top 20 list of mid-sized companies in Finland. The result reflects the strength of our culture and reflects our ongoing commitment to fostering an inspiring workplace.

The Great Place to Work® survey serves as an annual measurement tool, providing authentic responses and real data about how our people feel about working at us. We aim for an overall score of

above 85% positive responses, and in 2025 our overall score was 84% (80% in 2024). Insights from the survey are critical as we strive to be a workplace where people look forward to coming to work every day.

Continuous development

Continuous development is at the heart of our business and our culture. Effective skills development is essential for providing insightful advice to our clients, and knowledge-sharing is an integral part of staying abreast of new regulations and phenomena. We ensure that relevant information is accessible across the firm and create genuine space for internal discussion. We encourage our people to pursue professional development in areas that advance their own interests and expertise, aligned with our clients' needs.

To support competency growth, we have established a career path model for lawyers that includes basic guidelines, timeframes and criteria for career progression. This structured approach ensures transparency, outlining the next career opportunities and the criteria for achieving them. We also offer job rotation, promoting curiosity and encouraging our young lawyers to explore different areas of law to broaden their expertise. In addition, our Powerhouse method supports 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.

Being well-prepared for emerging technologies, including AI, is a key priority. In 2025 our "Working Smart with Legal Tech" team continued piloting new tools, sharing best practices, and supporting colleagues eager to explore the latest tech. Furthermore, in 2025 the foundation was built for Dittis Academy, a comprehensive talent development programme aimed for all lawyers. Overall, our strategy and operational measures to enable continuous development are designed to be agile and responsive to our people's evolving needs, ensuring they continue to grow and progress in their careers.

Physical and mental well-being as foundations for a thriving workplace

Our people work in a culture that is warm, respectful, supportive and yet genuinely ambitious, where shared results are built on each person's real contribution. We take our culture and wellbeing seriously because we believe they are inseparable from how our people grow professionally and how the work feels over time.

We ensure our employees' wellbeing by providing high-quality, comprehensive occupational health services for all, including those on temporary contracts. Our health insurance complements the mandatory statutory occupational health insurance and covers leisure activities. Occupational health services include access to specialist care, psychologist visits, and physiotherapy. Alongside these services, we prioritise 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 a variety of life situations. Also, we offer a range of benefits that promote the wellbeing of both part-time and full time employees.

Some of the key benefits include: access to preventive support for motivational challenges, workload management, or other short-term support

boosting mental health, guided breaks by an external provider to encourage healthy workday habits, neuroscience-based training programme to enhance focus and productivity, childcare for sick children while parents are at work as well as annual sports, cultural, and massage vouchers.

In 2025, we assessed our employees' wellbeing using the World Health Organisation's Five Well-Being Index (WHO-5), a brief self-reported assessment of current mental wellbeing. In practice, the index shows overall wellbeing trends in all areas of our employees' lives. This is reflected in, but not limited to, work performance and perceived levels of workload and stress. 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. In 2025, it was carried out eleven times. Our goal is to maintain a score above 65 (on a scale of 0 to 100), which we achieved ten times in 2025.

A key element of overall wellbeing and belonging is achieved through common activities and togetherness. Throughout the year, an internal team organised different opportunities for trying out various sports or well-being activities. Our trainees are also included in internal events and offered the same opportunities as full-time employees.

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Our people work in a culture that is warm, respectful, supportive and yet genuinely ambitious, where shared results are built on each person's real contribution.



2.2 Diversity, equity, and inclusion

Our goal is to cultivate a diverse team of individuals with different backgrounds and strengths who can bring unique perspectives and complement one another 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 never enough. Hence, we are committed to fostering a safe and inclusive work environment where every person feels a sense of belonging and can flourish as their authentic selves.

We recognise that creating a diverse and inclusive work environment demands more than just words; it requires concrete actions. In 2025, we continued to advance our Equality and Non-Discrimination Plan, which is updated every two years. Each year, we assess the current state of equality and fairness by reviewing 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 in various employee categories.

The concrete ways in which we aim to promote diversity, equality and inclusion include offering equitable parental leave opportunities to all parents and ensuring that all employees are included in salary increases regardless of their parental leave status. In line with our ongoing efforts in 2025, a total of 15 employees took parental leave: 14 women and 1 man. We always ensure diversity among keynote speakers and prioritise the use of inclusive language, reinforcing our broader commitment to fostering a workplace where

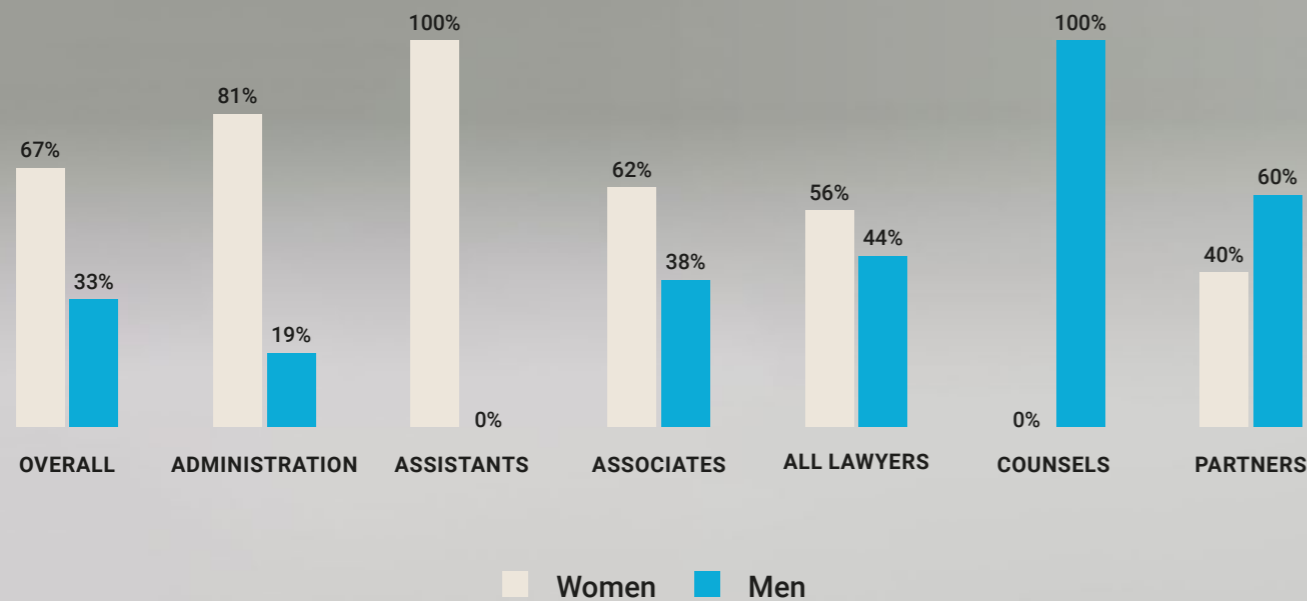
everyone feels they belong. In the autumn of 2025, we organised a firm-wide event hosted by an external speaker on diversity and inclusion in a law firm. The session was designed to build a shared language around inclusion, challenge assumptions, and spark reflection, with space for open discussion among all participants.

Addressing inappropriate behaviour and ensuring strict adherence to our procedures are an integral part of our everyday operations. To support this, we have an anonymous reporting channel called Supernova, allowing employees to raise concerns or share feedback confidentially. Our reporting channels are clear and accessible, and we provide regular training to support effective communication across the organisation. We are committed to ensuring that all employees are fully familiar with our procedures and aware of all relevant processes. More broadly, our vacation practices, internal procedures, office spaces, communications, internal guidelines, and client work recommendations are continuously developed based on employee feedback and suggestions.

We offer our employees individualised working hours to promote flexibility and a healthy work-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 host 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 truly 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. Reflecting on the 2025 results, our employees perceive a strong commitment to treating individuals equally, irrespective of sexual orientation, gender, age, or background.

Gender balance of our employees by category in December 2025*

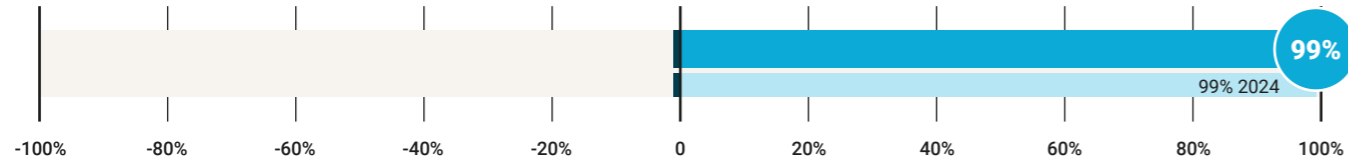


*Permanent employees

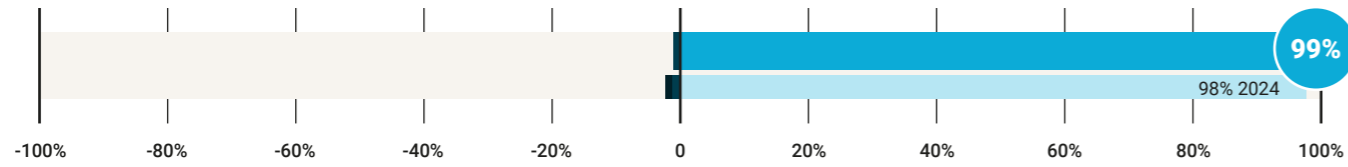


Findings on diversity, equity, and inclusion from the Great Place to Work® survey

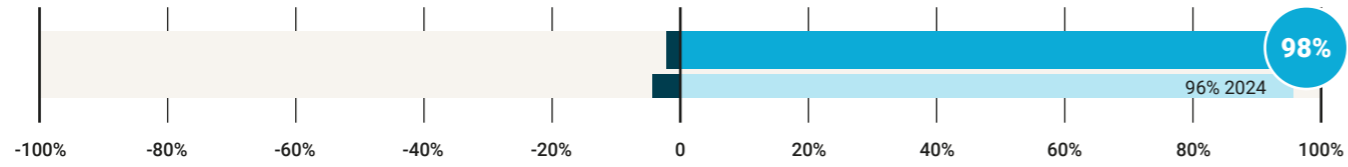
People are treated fairly regardless of sexual orientation



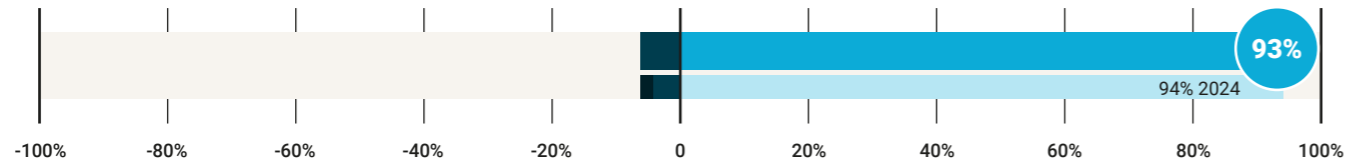
People are treated fairly regardless of gender



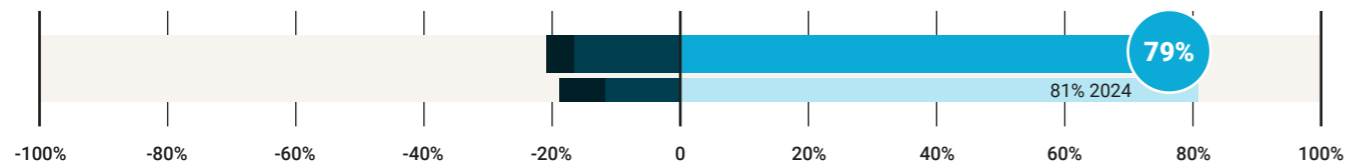
People are treated fairly regardless of their race



People are treated fairly regardless of age



I am treated as a full member here 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 demonstrates our dedication to making a difference and shows that even small changes within a law firm can contribute to wider environmental progress.

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 develop our program, bringing us one step closer to becoming an environmentally friendly workplace.

Based on the 2025 findings, we excelled particularly in environmentally friendly procurement and 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 and implement events, communications and strategies to reduce our environmental impact. Our future plans include competitions to reduce employees' carbon footprints, providing better recycling instructions for the office and organising nature trips.

Every year, we calculate our carbon footprint with WWF Green Office program. In 2025, the majority of our emissions came from business travel (77%, 165.64 tCO₂) and energy consumption (19%, 42.02 tCO₂). Other sources of emissions included procurement and waste. As the way to



offset our emissions in 2025, we chose South Pole's Kuamut Rainforest Conservation Project in Malaysia, as we wanted to support biodiversity conservation and community development.

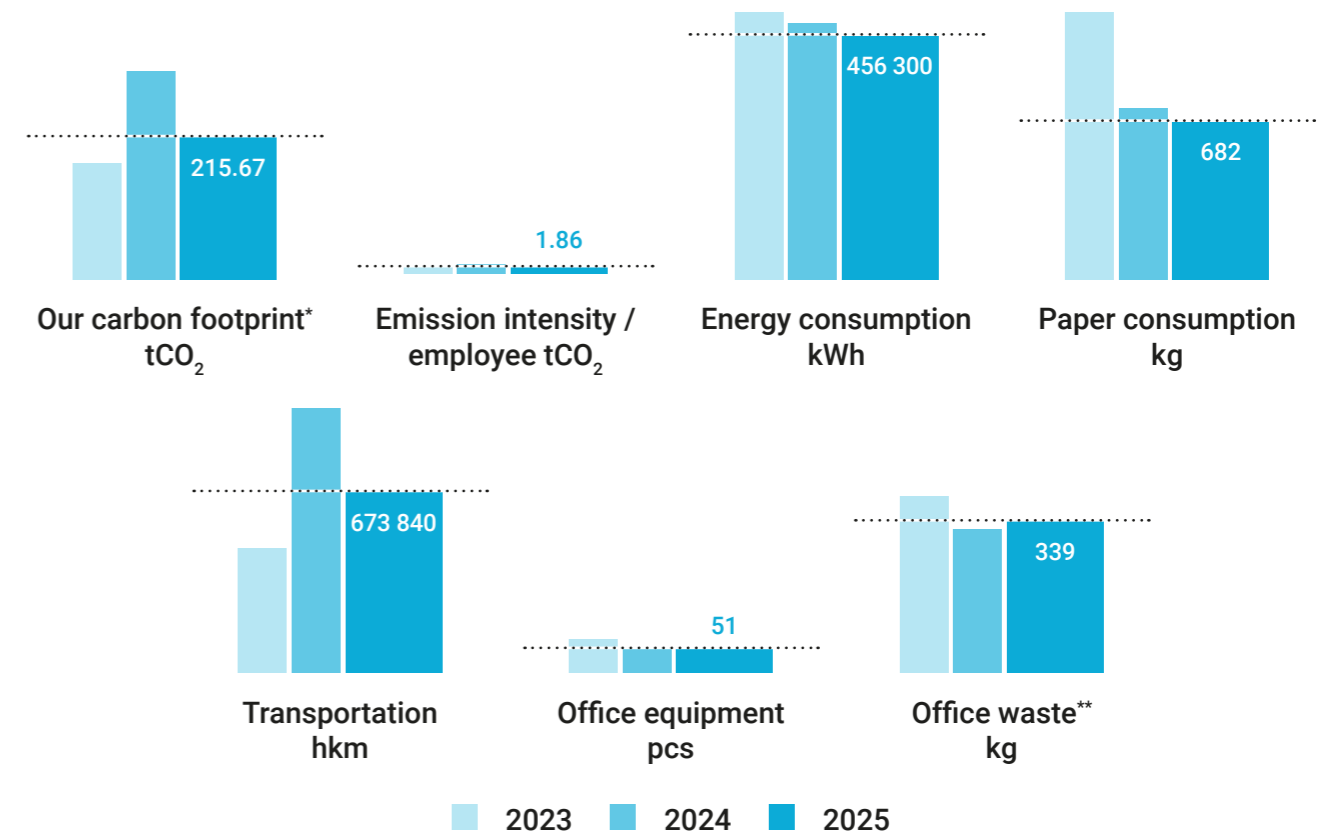
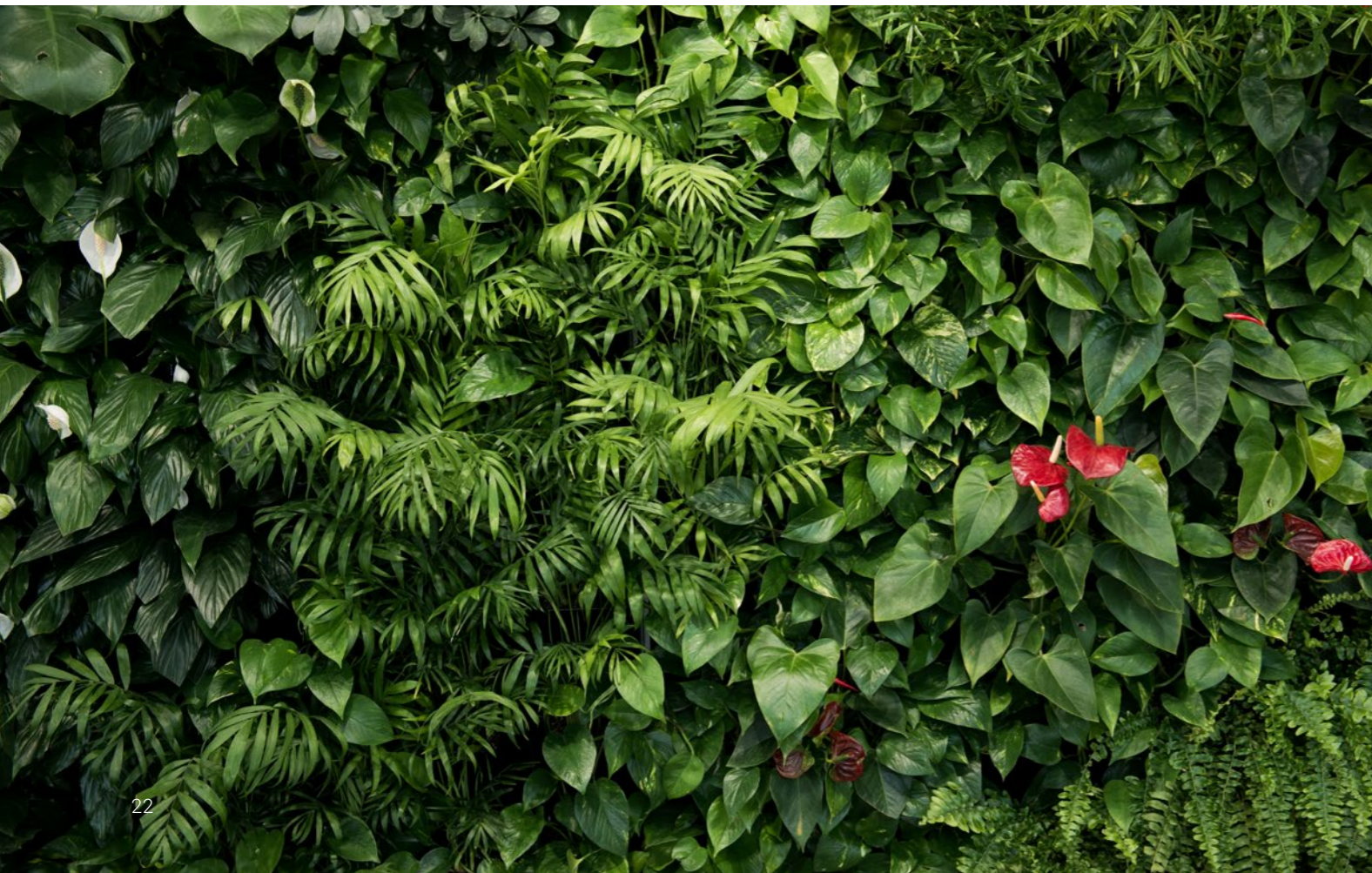
Our annual goals for 2025 focused on reducing energy consumption, minimizing office waste (especially printing), and knowledge about environmental issues in the legal sector. In 2025 we were able to meet our targets. Going forward, we will continue to prioritise reducing energy consumption, minimising 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.

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.



*Some of the coefficients are carbon dioxide equivalent coefficients.
 **Office waste only includes electricity waste (SER).

3

Advising our clients



3.1 Insightful advisory

Of the three pillars in our Sustainability Programme, advising our clients is the most central. It directly shapes how businesses respond to the challenges of our time. Western economies today face serious and interconnected pressures: geopolitical instability, global competition, and environmental threats.

As conditions shift, new regulation inevitably follows, which changes how businesses are run and how businesses innovate. In this increasingly complex legal and business environment, most clients need from their legal advisors not only standard legal advisory with excellent negotiation and drafting skills but strategic insight that draws on sector-specific business understanding and specialist knowledge of the applicable regulatory landscape.

We define insightful advisory as a blend of current regulatory knowledge, practical experience, and business understanding. Rather than focusing solely on legal soundness, we align our advice with each client's operational and strategic objectives and help them prepare for what lies ahead. Our aim is not only to meet compliance requirements but to equip our clients to seize the opportunities that regulatory changes create.

Our Powerhouse model shapes how we work. By assembling closely integrated, cross-practice teams around each client's situation, we address the assignment and its complexity as it presents itself: not as a series of separate legal questions for separate specialists, but as a single challenge requiring coordinated judgement, clear work-streams and strategic solutions. Drawing on deep experience across a wide range of industries, we work to understand the context and goals behind every matter, seeing how the law intersects with our clients' particular circumstances.

Providing insightful legal advice has been a defining feature of our firm since its founding. As the demand for insightful advice has grown, so has our commitment to passing on this approach to every new generation of colleagues so that the collaborative, forward-thinking culture that defines our advisory work continues to develop.

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At the heart of our approach lies our Powerhouse model, which we believe is the key to providing legal advice that truly stands the test of time.

3.2 Thinking ahead with our clients

Our Sustainability Programme aims to advance sustainable development together with our clients. Sustainability is not confined to a single practice area; it runs through our advisory work across all disciplines.

In 2025, our client work reflected the full range of the operating environment: transactions and disputes relating to the green transition, new technologies, shifting corporate responsibility regulation, and the strategic questions these developments pose for boards and management teams. Across all of it, our goal remains the same: to help our clients anticipate what lies ahead and act on it effectively. Case references illustrating our

work across legal areas and industries are published regularly on our website.

Throughout 2025, these challenges played out across a wide range of industries and client situations. The following perspectives from our four core service areas, Transactions, Disputes, Innovations, and Strategic Advisory, illustrate what our clients faced and how the year unfolded.



TRANSACTIONS

MIKKO EEROLA

Head of Transactions

In 2025, we served demanding transaction clients both locally and globally, frequently acting as a gateway into and out of the Nordic region. Our clients ranged from international corporates and global private equity houses to Finnish listed companies and institutional investors, across the industrials, technology, health tech, financial services, and energy and infrastructure sectors.

Energy and infrastructure was a particularly active area. We acted on some of the largest and most complex transactions in that sector in the Finnish market, including investments and acquisitions in various types of renewable energy, district heating, energy networks, and energy storages. Deal activity was driven in large part by

the green transition, and our experience spans the full range of transaction types in this space: acquisitions, capital raisings, project development, and related financing and structuring work.

The cross-sectoral and often cross-border nature of these transactions required specialists from different legal areas to work together from day one, which is what our Transaction Powerhouse model is built to deliver. Throughout 2025, our integrated approach, bringing together all relevant expertise under one coordinated team with a single point of contact, allowed us to provide each client with coherent, well-managed support from opening to close.

DISPUTES

JUSSI LEHTINEN

Head of Disputes

In 2025, three areas defined much of our work. Energy disputes remained a cornerstone of our practice, spanning regulatory appeals, LNG supply and storage matters, post-M&A claims, and renewable energy projects across electricity, gas, wind power, hydropower, and solar. Defence and security disputes emerged as a new and growing area, with geopolitical instability generating complex disputes for prominent companies in this sector. Data protection litigation continued to produce landmark results: combining advocacy skills with deep substantive expertise, our team handled high-profile cases before the Supreme Administrative Court.

Our team also excelled in complex commercial litigation and international arbitration across a broad range of industries, acting as both counsel

and arbitrators in complex proceedings under a range of major international rules, including FAI, ICC, SCC, and as local and lead counsel under the laws of multiple jurisdictions. Cross-border arbitration remained the backbone of our practice, complemented by a strong domestic arbitration and mediation practice.

Our Dispute Academy ("Riitelykoulu") continued to be a key initiative, sharing practical insights on dispute prevention with clients and the wider legal community. Throughout 2025, our integrated approach combined expertise in first-tier advocacy, mediation, and settlement negotiations, allowing us to support our clients across the full spectrum of complex dispute work, from early risk identification through to resolution.

INNOVATIONS

JUKKA LÄNG

Head of Innovations

In 2025, we continued advising clients on consequential technology-driven change and the legal challenges it creates. Our clients were launching new digital business models, implementing AI solutions, restructuring data governance, and responding to a shifting cybersecurity environment that grows more demanding each year. We deepened our presence in the green transition and clean tech sectors as well as in several other fast-growing fields, while continuing to serve leading global technology companies in established areas including ICT contracting and fintech.

We assisted our clients in managing their cybersecurity obligations, supporting them in implementing the measures required by new cyber resilience legislation and in responding to actual threats and incidents as they occurred. In the health technology sector, we continued working with

clients at the forefront of advancing medical technology and new healthcare services, where regulatory and commercial complexity converge and require careful coordination from the outset. We also assisted clients in technology-intensive disputes, including contentious ICT project matters and cases involving software as a medical device.

In addressing that complexity, our role is to enable our clients' innovations responsibly. This requires understanding the technology and the commercial context behind it, not only the applicable regulation, and bringing together specialist expertise across legal disciplines and industry sectors. Looking into 2026, the themes shaping our clients' innovation agendas include agentic AI, the implementation of the AI Act, data and evolving data governance requirements as well as other intangible assets, and the continued integration of health technology and regulatory requirements.

STRATEGIC ADVISORY

HANNA-MARI MANNINEN

Head of Strategic Advisory

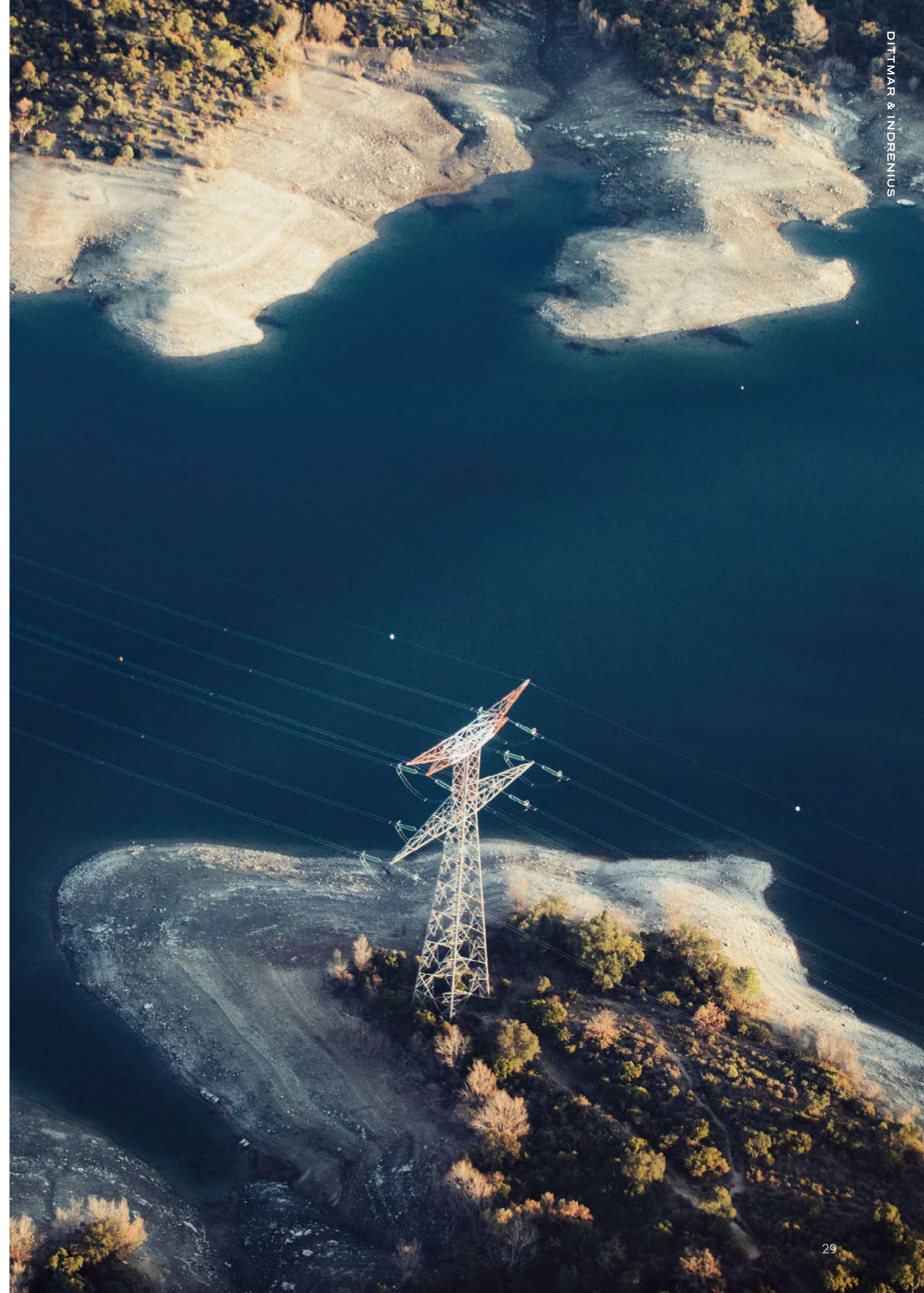
In 2025, sustainability remained central to our clients' corporate strategies, even as the regulatory landscape shifted. The European Commission's Omnibus I simplification package, which proposed material amendments in particular to the CSRD and CSDDD introduced significant uncertainty, prompting boards and management teams to reassess their sustainability reporting obligations and timelines. Our advisory work helped clients distinguish between obligations that remained in force, those subject to delay, and those likely to be revised or reduced in scope.

Not all sustainability regulation eased, however: green claims work continued to grow in number and complexity, and investor and stakeholder scrutiny of companies' sustainability commitments remained intense. Advising clients on how to manage those expectations as well as their supply chains was an equally significant part of our work. Building on our collaboration with Milton, we continued to assist clients in interpreting rapidly

changing regulations and advising on their legal and practical implications for business planning.

Defence and security emerged as a significant new theme in 2025. Heightened geopolitical tensions and increased European defence investment placed new demands on boards and management teams seeking to integrate defence and security considerations into their strategic planning and investment decisions. We supported clients on these questions, advising on dual-use technologies, public procurement, innovations, compliance and the corporate governance aspects of defence-related activities.

In addition to our sustainability and defence-focused advisory, we continued to offer a broad range of strategic legal services across corporate law, employment, competition and public procurement, internal investigations and AI and technology regulation, helping clients address the growing complexity of today's regulatory environment.



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.

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, including the General Data Protection Regulation (GDPR) continuously enhancing our information security expertise and awareness.

We place a strong emphasis on building a culture of information security awareness across the firm. All employees are required to complete regular information security training, including mandatory phishing simulations and other cybersecurity practices. In 2025, we further strengthened our organisation's digital capabilities through our AI Academy, a structured firmwide training programme through which all staff received regular guidance throughout the year on the responsible, secure and compliant use of artificial intelligence. The AI Academy reflects our commitment to ensuring that our people are equipped to adopt new technologies in a manner that meets the highest standards of client confidentiality and data protection.

We continuously develop and test our data protection and information security measures through both internal reviews and external audits 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 reporting them to the relevant authorities where required. Looking ahead, we will continue to strengthen our security practices and closely monitor emerging risks, including those associated with artificial intelligence.

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 regularly assessing and improving the effectiveness of our data protection and information security management practices.



Our AI Academy equips our people to adopt new technologies at the highest standards of client confidentiality and data protection.

4

Our role in society



4.1 Our social impact

We see our social impact as an integral part of our sustainability. From the beginning, we have strived to make a meaningful contribution to society, and we recognise that sustainability in our own operations, while critical, is not sufficient on its own. As lawyers, we see ourselves as stewards of society, with a mission to use our legal expertise in service of the broader public good. We believe that as professionals, we have both a duty and a privilege to give back.

Our Compliance Network continued its work as a knowledge-sharing and networking platform committed to fostering important conversations and driving positive change. Sustainability-related topics were a central theme in approximately one-third of all our events in 2025, spanning diversity, equity and inclusion, ESG-related litigation, the green transition, and upcoming sustainability regulations, with particular focus on the EU's Omnibus I package and the EmpCo Directive.

In 2025, we organised a seminar "Doing Business in Ukraine" to provide Finnish companies and investors with essential insights on Ukrainian market entry from legal and broader perspectives. Through the seminar we offered practical, actionable advice on navigating regulatory challenges, identifying emerging opportunities, and developing risk-appropriate strategies for one of Europe's most significant reconstruction contexts.

Educating future generations of lawyers and more seasoned professionals through lecturing at universities and other institutions has long been an important aspect of our social impact. We also

engage with specialised institutions, including the Rule of Law Centre and the IPR University Center at the University of Helsinki. In 2025, we contributed to funding the professorship of sustainability law at the University of Helsinki.

We have carefully selected the partners and networks through which we believe we can best contribute, influence, and support others with our expertise. In 2025, we were members of the Business and Human Rights Lawyers Association and the ESG Lawyers Network at the international level, as well as FIBS (Finnish Business & Society), the leading corporate sustainability network in the Nordic countries, and the Finnish Corporate Sustainability Law Association domestically. Our work with the Finnish Bar Association and our pro bono collaboration with various institutions are also integral to how we safeguard the rule of law and fulfil our broader social responsibilities.

Many of our people also contribute individually to the common good, serving on the boards of non-profit and civic organisations or volunteering their time and expertise. Our culture supports and encourages this.

4.2 Safeguarding the rule of law

Our commitment to safeguarding the rule of law is demonstrated by our active participation in the Finnish Bar Association and its committees. The Bar Association admits all new attorneys, monitors their conduct, participates in the development of legislation and legal conditions, and defends fundamental and human rights and the rule of law.

In 2025, 35% of our partners served as volunteer members in the Bar Association's Delegation, the Board, and its permanent specialist committees. Through these roles, we can offer our expertise for example, by influencing new legislation at the drafting stage, one of the Bar Association's most

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

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 2025, we provided 1 025 hours (730 hours in 2024) 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 client work hours.
- **We monitor our lawyers' perceptions of pro bono work**
 - According to the Great Place to Work® survey conducted in 2025, 83 % (83% in 2024) of our employees perceived the ways in which we contribute to the common good positively.

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. This service is of crucial importance for the wellbeing of both the patient and their family. We are very proud of our continued support for the Ronald McDonald House and of their tireless work in keeping Finnish families together in challenging times.



5

Sustainability review principles



This Sustainability review 2025 is a voluntary report on our own Sustainability programme, not a statutory disclosure.

The report covers the period from 1 January 2025 to 31 December 2025. It showcases our voluntary sustainability efforts and work in progress in accordance with our Sustainability programme approved by the Board of Directors in May 2023. To prepare this report we gathered data from various internal sources and interviewed our key personnel.

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