

Sustainability Report

1 June 2024 – 31 May 2025

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Introduction

In an era marked by increasing polarization and a shifting moral compass, the ability to come together around shared values and to “do what’s right” has never been more important. The global conversation around sustainability, ethics, and responsible leadership is growing more complex—but also more urgent. At Roschier, we see this not as a challenge, but as a call to act with purpose. As a firm rooted in the law and committed to societal dialogue, we believe we have both the ability and the responsibility to help shape the world around us in a constructive way.

This year’s Sustainability Report reflects our firm commitment to that role. It showcases the progress we’ve made across our core sustainability dimensions—our clients, our people, society, and the environment—while recognizing that our journey is ongoing. Sustainability is a dynamic process that requires continuous learning, courage to adapt, and above all, collaboration.

Throughout the year, we have taken small but important steps that exemplify our evolving efforts. We supported our clients as they navigated an increasingly complex regulatory



landscape—co-creating strategies, identifying opportunities, and fostering resilience in the face of change. A major milestone was our first-ever Double Materiality Assessment, conducted in preparation for the EU Corporate Sustainability Reporting Directive (CSRD). This rigorous process helped us map our most material impacts, risks, and opportunities, and sets the stage for future reporting under the European Sustainability Reporting Standards (ESRS).

Internally, we deepened the investment in our people. From strengthening diversity and inclusion to advancing health and wellbeing initiatives, we made it a priority to cultivate a workplace where everyone can thrive. Our collaboration with the LGBTQIA+ community through talks and learning sessions has helped challenge assumptions and broaden perspectives. At the same time, we continued to embrace the future of work by expanding our Roschier University platform and launching targeted training in generative AI—equipping our teams with the tools and mindsets to innovate and lead with confidence.

We also reaffirmed our commitment to data protection and cyber resilience by attaining the ISO/IEC 27001:2022 certification—an international benchmark for information security management. This reflects our dedication to safeguarding what matters most: the trust of our clients, our people, and our broader community.

These achievements would not have been possible without the energy, insight, and shared commitment of our people, clients, pro bono partners, and wider network. I am especially proud of our activities under the House of Many Voices umbrella, where conversations between different corners of society took place during the year.

Looking ahead, we remain realistic about the challenges, but optimistic about the possibilities. Together, and with continued resolve, we are shaping a future that reflects not just compliance or best practice, but our deeper values and ambitions.

Let’s keep going.

Johan Sidklev

Managing Partner

Firm



We are a leading business law firm in the Nordics. Our offices are in Helsinki, Finland and in Stockholm, Sweden. We provide a full range of legal services to blue chip Nordic and international clients across the region. Our vision is to be ‘by far the leading law firm in the Nordics’. We aim for this vision by focusing on long-term sustainability and growth.

The firm is constituted as a limited company and operates as a partnership. Our business model is strongly based on a ‘one-firm’ approach with a joint strategy and leadership, as well as deeply integrated practice and business operations between our offices in Finland and Sweden.

Our membership in the Finnish and Swedish Bar Associations sets the foundation for our operations. Together with our core values — client orientation, professionalism, teamwork, pioneering, and ethics — they are the fundamental guiding principles for how we operate and govern the firm.

Founding year

1936

Offices

2

Practice areas

27

Core values

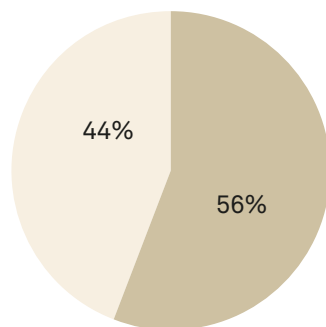
**Client orientation, professionalism,
teamwork, pioneering, ethics**



ROSCHIER

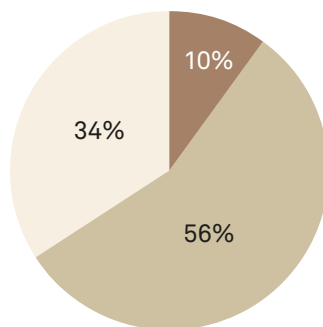
OUR PEOPLE IN NUMBERS 31 MAY 2025

Total number of employees*: 526



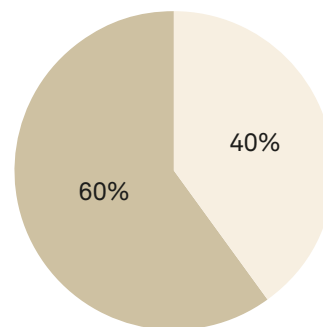
Finland
Sweden

Employees by employee category



Practitioners
Business Operations
Partners

Gender balance



Female
Male

* Roschier also offers multiple possibilities and interesting trainee programs for students in all stages of their studies. Throughout the year Roschier employs an average of 50 students who work in various trainee positions at the firm. Trainees are excluded from our people in numbers section.

Recent recognitions:

- ▶ IFLR European Awards 2025: Law Firm of the Year for Finland
- ▶ Managing IP EMEA Awards 2025 and 2024: Regional Nordic Firm of the Year and Patent Disputes Firm of the Year for Finland
- ▶ Chambers Europe Awards 2024: Law Firm of the Year for Finland
- ▶ Global IP Awards 2024: Patent Litigation Firm of the Year for Finland
- ▶ LMG Life Sciences Awards 2024: Nordic Firm of the Year and the Impact Deal of the Year
- ▶ International Tax Review - European Awards 2024: Tax Firm of the Year for Finland

Our sustainability approach



We want to build and nurture a firm that prioritizes long-term sustainability and growth, both in our internal operations and in our external engagements, by focusing on four core dimensions: Our clients, our employees, the society, and the environment. We view our commitment to sustainability as a means of generating value.

Our main stakeholders — clients, current and prospective employees, and the Bar associations, who supervise attorneys-at-law and law firms — continue to value our commitment to sustainable and ethical operations and show an interest in how we work in areas related to ESG and sustainability. Falling short of relevant standards and stakeholder expectations can compromise our capacity to attract and retain a skilled workforce as well as a loyal client base.

As part of our commitment to sustainability, we expect companies and individuals in our value chain who provide products or services to us, either directly or indirectly, to comply with the highest legal and ethical standards. Our Supplier Code of Conduct, which is an integral part of all new supplier agreements, obligates suppliers and their sub-suppliers to comply with human rights and anti-corruption and anti-bribery laws, identify environmental risks and minimize adverse impacts of their business on the environment, and follow fair and competitive business practices, among other things.

The core dimensions of our sustainability work

Clients

Our priority is to be a long-term strategic speaking partner to our clients, sharing knowledge and working together to identify opportunities and navigate the complex business landscape. We integrate ESG considerations into our advisory to enable our clients to reach their sustainability targets.



Society

The core of our societal engagement is creating impact through pro bono work and providing financial support to nonprofits that align with our CR strategy. Beyond this, we focus on activating dialogue and facilitating a broader discussion on pressing societal topics by providing a platform for our network to contribute.



People

The development and wellbeing of our people is essential for us. Our main objective is to maintain the firm as a safe, healthy, inspiring, and inclusive workplace and the profession of advocacy as an attractive career path.



Environment

We are strongly committed to our long-term environmental program and targets, which are integrated throughout our firm and managed by the ISO 14001 standard. In addition to minimizing the environmental impact of our internal operations, we support our clients, NGOs and pro bono partners in their actions for the environment.



Sustainability governance

We manage sustainability as a co-operation between individuals, teams, and taskforces on different levels of our organization.



- ▶ The Board reviews and approves the annual sustainability report as an integral part of the year-end reporting.
- ▶ The firm management regularly reviews matters relating to sustainability and safety.
- ▶ The risk management panel reviews and assesses the risk portfolio.
- ▶ The sustainability taskforce, consisting of the HR & Compliance Director, the Environmental Manager, the Head of Branding and Sustainability, and specialists from specific areas, coordinates actions and reporting in collaboration with the firm's practices, business operations and management.
- ▶ Talent monitors workload and wellbeing and develops wellness and health initiatives as well as professional development opportunities. It also co-operates closely with the Collaboration and Sustainability Committee.
- ▶ The Client Onboarding team focuses on KYC (Know Your Client) matters, such as client due diligence and anti-money laundering. It also manages insider information and related internal guidelines and follows up on AML training for the personnel.
- ▶ The Greener Roschier team oversees our environmental work with the help of the ISO 14001 management system.
- ▶ ICT oversees our information security efforts through the ISO/IEC 27001:2022 information security management system.
- ▶ Conference & office handles matters related to our premises, including safety, security, sourcing, and sustainable office solutions.
- ▶ PMO, the project management office, drives the development of consistent and sustainable ways of working in external and internal projects.

Double materiality assessment

In preparation for the EU Corporate Sustainability Reporting Directive (CSRD), we have performed a Double Materiality Assessment (DMA) in the reporting year, assessing our material impacts, risks and opportunities according to the European Sustainability Reporting Standards (ESRS). The DMA identifies the sustainability topics that we are required to report on under the new mandatory reporting directive. The findings are also relevant for decision-making and stakeholder engagement. At the time of compiling this report, the application timeline of the CSRD for Roschier is yet unclear due to the European Commission's so-called Omnibus proposal.

The DMA process began with an initial value chain mapping. Relevant stakeholders were identified alongside the value chain, and initial impacts, risks, and opportunities (IROs) were identified. During the first workshop, the value chain, stakeholders, and initial IROs were reviewed. The revised IROs were initially scored and then commented on in the

second workshop. The scores were revised based on these comments. In the third workshop, the DMA results were validated by our management team. In addition, we invited employee representatives to a stakeholder workshop, where the results of the DMA were validated a second time. Other stakeholder views were included based on a wide range of both external and internal documents and expert knowledge. The final results of the DMA were approved by our Board in spring 2025.

The sub-topics that were deemed material to Roschier in the analysis are climate change adaptation and mitigation (E1 climate change), working conditions, equal treatment and opportunities for all, other work-related rights (S1 own workforce), as well as corporate culture (B1 business conduct). These topics reflect our business and our value chain well, and most of them have been previously addressed in our sustainability reports.



Material impacts, risks and opportunities

TOPIC	SUB-TOPIC	IMPACT AND FINANCIAL MATERIALITY		TIME HORIZON
E1: Climate change	Climate change mitigation	Actual negative impact (own operations)	Direct emissions (scope 2) exist; the impact of scope 1 emissions is minimal, but existing.	Short-term
E1: Climate change	Climate change mitigation	Actual negative impact (downstream value chain)	Emissions in the value chain, especially in Roschier's scope 3, exist.	Short-term
E1: Climate change	Climate change adaptation	Opportunity (own operations)	Increased need for ESG advisory among clients due to climate change-related transitional risks.	Long-term
S1: Own workforce	Working conditions	Actual positive impact (own operations)	Permanent contracts improve secure employment among employees.	Short-term
S1: Own workforce	Working conditions	Risk (own operations)	An unhealthy high rate of employee turnover could indicate levels of uncertainty and dissatisfaction among employees, possibly leading to challenges in staffing projects and higher recruitment expenses.	Short-term
S1: Own workforce	Working conditions	Potential negative impact (own operations)	Working hours are not always predictable or evenly spread over time due to the nature of project work. Excess workload could be associated with reduced productivity and health problems.	Short-term
S1: Own workforce	Working time	Potential negative impact (own operations)	Possible excessive workload and lack of control over it can impact work-life balance negatively.	Short-term
S1: Own workforce	Working conditions	Potential positive impact (own operations)	Good occupational health coverage (healthcare & benefits) can improve the employees' wellbeing and serve as a substantial contribution to preventive actions to sustain workability.	Short-term
S1: Own workforce	Working conditions (H&S)	Potential negative impact (own operations)	Excess working hours and/or unevenly spread workload can have serious health impacts on individuals.	Short-term
S1: Own workforce	Equal treatment and opportunities for all	Actual positive and negative impact (own operations)	Gender division among new hires is largely balanced, however advancement seems to slow down for female lawyers prior to partner level, leading to lower representation of women in the partnership.	Short-term
S1: Own workforce	Equal treatment and opportunities for all	Actual negative impact (own operations)	For concerned individuals, harassment and discrimination can lead to health problems, loss of motivation or lack of career opportunities, and decline in well-being and safety at work.	Short-term
S1: Own workforce	Other work-related rights	Potential negative impact (own operations)	Breaches of privacy (e.g. GDPR incompliance) can lead to violations of employees' personal data.	Short-term
G1: Business conduct	Corporate culture	Risk (own operations)	Failure to manage ESG risks and opportunities can be a barrier to business benefits and talent acquisition and retention as well as employee satisfaction. Managing a trustworthy corporate culture and complying with rules and regulations is a prerequisite to conducting business and failure could lead to loss of clients or employees.	Short-term

Clients



Our priority is to be a long-term strategic speaking partner to our clients, sharing knowledge and working together to identify opportunities and navigate the complex business landscape. We contribute to the success of our clients by providing independent legal and business advice with perspectives that support their sustainability targets.

We acknowledge that companies have diverse priorities and expectations regarding environmental, social, governance (ESG) and corporate responsibility (CR) aspects, depending on their unique context and objectives. Our multi-disciplinary advisory team leverages skills from diverse competence areas and supports our clients in navigating the evolving and often complex dimensions of the ESG and CR landscape by integrating these considerations into every assignment.

Our lawyers counsel both public and private companies on a wide array of sophisticated corporate matters, including governance frameworks, risk management, board responsibilities, sustainable finance, and regulatory frameworks and reporting. Our team also assists clients in meeting legislative requirements, fostering diversity, equity, and inclusion, ensuring workplace health and safety, and implementing robust whistleblowing mechanisms. In addition, we support clients in developing and executing green transition strategies and in identifying sustainable acquisition opportunities that reinforce competitiveness and drive long-term value. In the reporting year, we

have seen a surge in the need for advisory regarding the regulatory landscape on corporate sustainability. This is mainly due to the EU Corporate Sustainability Due Diligence Directive (CSDDD) and the connected legislative process brought by the European Commission's simplification proposal ("Omnibus").

To be able to support our clients even better in various ESG and CSR considerations important to them, we are increasingly engaging in knowledge sharing with our networks and the business community. For example, we co-hosted a seminar for our clients with the Ecocide Law Alliance in November, discussing the impact of corruption on the environment and climate issues. During the reporting year, we also joined Transparency International Sweden and CSR Sweden as a supporting member. TI Sweden's mission is to stop corruption and promote transparency, accountability and integrity at all levels and across all sectors of society. CSR Sweden is a professional network gathering businesses from diverse sectors to discuss and drive corporate responsibility and sustainability agendas.



In the reporting year, we have seen a surge in the need for advisory regarding the regulatory landscape on corporate sustainability.

Advancing the green transition with our clients

Stockholm Exergi: Supporting Sweden's climate targets

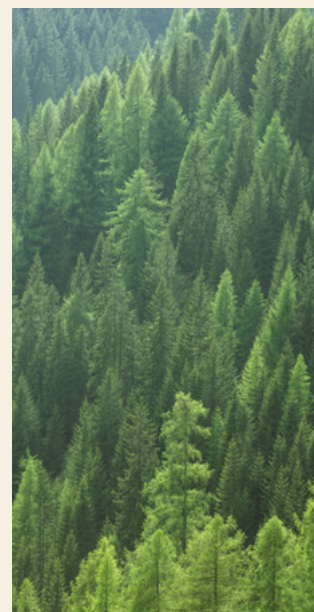
Stockholm Exergi, the largest provider of district heating in Sweden, has taken a major step forward in the deployment of carbon removal technology. The company has built one of the world's largest Bioenergy with Carbon Capture and Storage (BECCS) facilities at its existing combined heat and power plant in Värtan, Stockholm. The facility is designed to permanently remove carbon dioxide from the atmosphere by capturing emissions from sustainable biomass.

When fully operational, the plant is expected to capture around 800,000 metric tons of carbon dioxide annually – roughly equivalent to the yearly emissions from 150,000 passenger vehicles. The project secured broad support from both public and private

stakeholders, including nearly €200 million in funding from the EU Innovation Fund – one of the largest grants ever awarded to a single project by the fund.

The investment forms a cornerstone of Stockholm Exergi's strategy to support Sweden's climate targets and contribute to the European Union's broader decarbonization efforts. By using sustainably sourced biomass and storing the resulting CO₂ permanently underground, the company is delivering measurable, verifiable negative emissions at scale.

This milestone reflects a broader shift in the energy sector, with carbon capture and removal technologies playing a key role in the transition to a low-carbon economy.



Meridiam: Advancing clean energy solutions in Europe



Meridiam, a global investor specializing in sustainable infrastructure, has strengthened its presence in the Nordics through a strategic investment in Green North Energy, a Finnish company developing a large-scale green hydrogen and synthetic methane production facility in Naantali, Finland. The project will use renewable electricity and water to produce green hydrogen via electrolysis, with further conversion into synthetic methane using carbon dioxide captured from local sources.

The planned facility aims to begin operations in 2026 and is expected to produce up to 60 megawatts of green hydrogen. This supports Finland's decarbonization efforts and provides cleaner alternatives for industrial processes and transportation. The investment aligns with Meridiam's broader strategy to support energy transition projects across Europe.

The transaction lays a strong foundation for scaling up renewable gas production in the region and highlights continued international investor interest in Nordic clean energy.

Fortum: Accelerating clean energy ambitions

Fortum, a major Nordic energy company, has expanded its renewables portfolio through the acquisition of Enersense's wind and solar power project development business in Finland. The transaction includes a pipeline of early- and mid-stage development projects with a combined capacity of approximately 2.3 gigawatts.

The acquisition supports Fortum's strategy to grow its carbon-free power generation across the Nordics. By integrating Enersense's development assets, Fortum strengthens its long-term capabilities in wind and solar energy and deepens its presence in the Finnish renewables market.

Enersense International Plc is a Finnish company focused on low-carbon energy solutions and services. The transaction allows Enersense to sharpen its focus on core industrial service operations while contributing to Finland's clean energy transition.

The transaction represents a strategic step for both companies – enabling Fortum to accelerate its clean energy ambitions, and allowing Enersense to realign its strategic priorities – and a forward-looking shift toward a more sustainable energy future.





People

People are at the heart of our business. We strongly believe that our success is rooted in cultivating the growth, wellbeing, and potential of our employees. That's why we are committed to creating and maintaining a workplace that is inclusive, supportive, empowering, and safe—one where diversity is embraced, and all employees are inspired to thrive.

The main goal of all our actions and people-related policies and processes is to maintain our firm as an inspirational and sustainable place to work and provide our people with an attractive career path in the profession of advocacy. The performance of our firm correlates with our investment in our people and their wellbeing. We are shaped by the Bar Association rules and our core values, which together form the foundation of our work culture at Roschier.

Our people in numbers 31 May 2025

347 | legal practitioners, incl. partners

123 | support professionals

56 | assistants

Values and code of conduct

The cornerstone of being a Roschier employee is understanding our values and adhering to our internal code of conduct.

It is important that our people can integrate the firm's values and internal guidelines into their daily work. It's all about creating an environment where everyone feels connected to our mission and acts in alignment with our code of conduct. Our internal code of conduct, the Roschier Way guidelines, covers overall guiding principles for being a member of the firm, including more detailed plans concerning various work-related aspects. We actively promote this by integrating

value carrying and role modelling into our performance criteria and making sure new employees receive a solid understanding of our code of conduct as part of their onboarding.

We have processes and channels in place on how to report and properly investigate potential breaches of the code of conduct. We have zero tolerance for any kind of harassment or discrimination and consistently work towards an open culture where all employees are comfortable with raising any concerns as early as possible. In the reporting year, there have not been any confirmed harassment cases.

Employee engagement

Maintaining a high level of employee engagement as well as a sustainable work environment are key success factors in retaining and attracting employees. Our aim is to give all our people the best possible platform for continuous professional growth and individual success. We want everyone to be able to pursue their individual performance goals and perform at their highest potential both within the firm, as a role model to others, and outside the firm, as a Roschier ambassador.

To succeed, we do our best to ensure that our employees have the required competencies and skills needed to meet expectations. This is supported by equal and transparent talent practices, policies, and processes. All permanent employees are part of an annual performance review process, designed to support each individual's continuous professional development and ensure fair rewards based on the overall performance contribution. Leaders and employees are assessed and rewarded not only based on their work performance, but also on how well they collaborate and carry the firm's values.

We foster an open dialogue between employees and leadership through regular town halls, so-called firm and office meetings, personnel meetings and committees. A key tool in helping us measure engagement and develop the firm as a workplace, is our biannual employee survey, the Roschier Pulse. We encourage everyone to participate anonymously in the Roschier Pulse survey. The results, combined with other HR metrics, help us monitor and improve our development initiatives and targeted actions. After each survey, results are analyzed and presented at firm, office, and team levels. Team-specific results are discussed and followed up with agreed actions. In the reporting year, the survey was conducted in October 2024 and April 2025. The overall temperature trajectory regarding leadership and commitment stayed above 7 (on a scale from 1 to 10) in both surveys. The overall response rate was over 80%.



SUSTAINABILITY AND COLLABORATION COMMITTEE

The Sustainability and Collaboration Committee's main purpose is to improve the employees' opportunities to participate in and influence matters related to safety and health in the workplace. The committee has employee representatives in both offices. The members of the committee provide input on annual action plan and follow up on concrete actions taken on topics such as:

- ▶ People engagement, including L&D
- ▶ Health and wellbeing
- ▶ Equality, diversity & inclusion
- ▶ Roschier values & ethical compliance

ACTIONS TAKEN IN 2024-25

- ▶ We continued to develop our total reward and incentive schemes for both lawyers and business operations professionals with the aim of recognizing and rewarding strong performance even more effectively.
- ▶ We introduced salary and bonus exchange for employees in our Stockholm office to provide more flexibility and potential financial advantage for our employees.
- ▶ We continued expanding Roschier University to centralize all organization-wide training, while individual teams continued delivering their own tailored learning as needed.
- ▶ We further developed the Roschier University offering to align with career progression within different employee groups. We established regular leadership training programs for senior employees to support continuous development and engagement.

The learning journey

We believe in continuous learning to build motivation and engagement among our people. But what's more, in a world where change is constant, continuous learning is a necessity, and as legal advisors we need to be on top of those changes to stay relevant.

This is why our internal training offering is built to promote worklife skills as well as professional and people skills, forming a full circle of relevant skills to support all employees in their professional and personal growth and development. Training is offered as a combination of in-class or online facilitated training events as well as self-paced e-learning available on our Roschier University learning platform.

ROSCHIER UNIVERSITY MAIN SKILLS



Worklife skills support the contextual learning needs: To navigate in the current work role and context and to understand the internal code of conduct and culture. Learning offering focus: Roschier knowledge, compliance, processes and protocols, software and tools

Professional skills support long-term learning needs: Skills needed to handle the lawyer role in client-centric collaboration. Learning offering focus: Substantive legal knowledge, project management, client centricity & business development.

People skills support the holistic learning needs: To know yourself, your strengths and what drives you as an individual, as well as how to collaborate, lead, and build successful relationships. Learning offering focus: Communication, leadership, wellbeing, language skills.



TOPICS IN FOCUS 2024-25

- ▶ Wellbeing with emphasis on mental and emotional, social, and physical wellbeing
- ▶ GenAI workshops to build future-ready skillsets
- ▶ Leadership programs for senior employees on leading others through managing change, coaching, and giving feedback

Sustainable way of working

Creating a supportive and sustainable work environment is essential for our continued success in a highly competitive industry. At the same time, the nature of our profession means that demand for our expertise can fluctuate, often in ways that are unpredictable or uneven over time. To effectively manage these variations, we strive to equip every individual with the tools, resources and support they need in shaping a sustainable and balanced approach to work. To mitigate risks, we plan and take long- and short-term actions within a five-area framework: physical, mental, social, emotional, and individual.

Working hours are followed up on organizational, team and individual level on a weekly basis, and annually in connection with the performance and development discussion process. Each team leader is responsible for monitoring workload

and time recorded in their respective teams on an ongoing basis and taking actions, when needed, to strive for optimal workload and distribution of work. To support individuals and teams further, we are investing in our employees' project management and GenAI skillsets to improve time management and workflows.

Our commitment to flexibility and adaptability includes support for our working parents, benefits and additional compensation during family leave, comprehensive occupational health coverage and benefits to improve wellbeing and sustain workability. We believe that emphasizing flexibility helps us enable a more inclusive, diverse, and resilient workforce, ultimately resulting in better impact and value also for our clients.

EXAMPLES OF HOW WE SUPPORT OUR PEOPLE

- ▶ Comprehensive employee benefits offering, including, for example, extensive occupational healthcare and wellness benefits, as well as sports, culture and commuting benefits. To ensure adequate and relevant support, the offering is regularly reviewed and revised with health & wellbeing, environmental and equality perspectives in mind.
- ▶ Additional compensation and benefits during family leave and support for working parents.
- ▶ Preventive program to support workability and long-term wellbeing in cooperation with healthcare providers.
- ▶ Strong Together wellbeing lectures with changing themes, speakers and collaborative forums.
- ▶ GenAI-focused training programs to strengthen skillsets and provide tools to grow, adapt, and find new ways to create impact.
- ▶ Further development of cross-firm and cross-team staffing processes and data-driven tools to ensure optimal and sustainable resourcing.
- ▶ Self-leadership and teamwork training for younger employees at the start of their career.
- ▶ Reflection discussions with employees to follow-up on career development, wellbeing, integration and engagement. These discussions are a vital part of ensuring that our employees remain engaged and motivated.
- ▶ Induction and co-mentorship programs designed to support employees when moving into a new role.
- ▶ Mentoring and tutoring support. We will introduce an enhanced tutor concept to improve clarity in role and responsibilities for low-threshold support.



ED&I

Fair treatment and a feeling of psychological safety increase motivation and engagement. We integrate the respect for human rights into our sustainability agenda and aim to ensure that our work environment enables us to attract, retain and fully engage diverse talent regardless of race, gender, transgender identity or expression, ethnic or national origin, sexual orientation, marital status, pregnancy, parenthood, disability, religion or belief, age, or any other factor. We take active measures to promote equal rights and opportunities and to prevent discrimination throughout the firm on all grounds covered by the Equality and Discrimination Acts.

Ensuring that everyone—regardless of gender, background, or any other personal characteristic—has equal access to growth and career progression is at the core of our talent strategy. We encourage a culture of inclusion and belonging, for example by highlighting role models who demonstrate that it's possible to combine a successful legal career, including partnership, with parenthood and family life.

We promote equity, diversity, and inclusion not only in our firm, but also with our broader network by working with clients to measure, track and share best practices about ED&I in legal teams, and by supporting organizations

focusing on inclusion and diversity with pro bono advisory. In addition, we want to ensure that the profession stays attractive to a diverse group of people and therefore engage in discussions about the future of the legal profession through the Bar Associations.

To mitigate the risk of breaches in equality and diversity-related issues, we work towards raising awareness and ensuring an inclusive and diverse culture in three dimensions—organizational, team, and individual level:

- ▶ The firm management, our Talent specialists, and Sustainability and Collaboration Committee track the inclusion of women in our organizational structure on a firm-wide level.
- ▶ The Partner Committee tracks and ensures the inclusion of women in the partnership and governance bodies such as the Board, firm management and operational teams.
- ▶ The Talent team ensures compliance by collecting input through firm-wide surveys and reviews, such as our employee survey, the Roschier Pulse, formalized employee discussions, performance reviews and pay equality surveys.

ED&I FOCUS AREAS

Firm:

- ▶ Being an employer that attracts, retains, and engages employees of diverse backgrounds, and who provides equal career progression opportunities.
- ▶ Providing clients with the best possible value through diverse project teams.

Industry and profession:

- ▶ Ensuring that the profession stays attractive to a diverse group of people.
- ▶ Working with clients to measure, track and promote progress and advance ED&I in the legal field.

Society:

- ▶ Working pro bono with several organizations and entities focusing on inclusion and diversity.

ACTIONS TAKEN IN 2024-25

- ▶ We prepared a co-mentoring concept for senior practitioners to promote diversity among this group and ultimately within the partnership.
- ▶ We continued the work on the pay equality assessment and related reporting to ensure compliance with the upcoming EU Pay Transparency Directive.
- ▶ We participated in the OUTstanding Leaders program, a talent development program provided by our client, focused on supporting and empowering LGBT+ persons, specifically senior leaders, and fostering an inclusive company culture.
- ▶ We co-hosted an all-female panel discussion about career journeys in the legal field with the Finnish Bar Association
- ▶ We arranged an internal panel discussion on allyship with members from the firm leadership.
- ▶ We invited external speakers from the LGBTQIA+ community to internal talks to share their experiences as minority representatives.

Society



Our ambition is to contribute to the sustainable development of society and support those working to drive positive change. We do this by actively participating in relevant discussions, advocating for the rule of law as independent advisors and part of the legal system, engaging in impactful pro bono projects and providing financial support to charities and non-profits that align with our CR strategy.

Fostering dialogue

With global challenges ranging from security threats to sustainability concerns, creating space for constructive and inclusive dialogue in the societies we serve is more essential than ever. To complement pro bono work and charity, we are increasingly joining forces with our clients and the broader network to provide platforms where diverse perspectives come together, and meaningful conversations take shape.

The main Roschier event of the year continues to be the House of Many Voices. Arranged in Helsinki and Stockholm during the past year, it is a platform where people from different sectors of society come together to discuss and share perspectives on topical issues. The 2024-25 topics ranged from food security and the future of education to cultural tensions and the shifting global landscape, to name a few examples. The concept generated several subevents during the year, focusing on topics such as the future of equality and work life, and evolving transatlantic and European relations. In June 2025, the House of Many Voices concept will take yet another shape when we host a stage at Almedalsveckan in Sweden for seven of our pro bono, CR and collaboration partners, including, for example, Save the Children, Reach for Change, John Nurminen Foundation, and Transparency International Sweden.

ROSCHIER GUIDELINES

- ▶ CSR guidelines
- ▶ Confidentiality and professional code of conduct
- ▶ Conflict check guidelines

PRIORITIZED AREAS IN OUR CR STRATEGY

- ▶ Children and young people
- ▶ Entrepreneurship and innovation
- ▶ The environment



Channeling our expertise

Providing legal services pro bono to non-profit organizations has long been a cornerstone of Roschier's commitment to social responsibility. We take pride in supporting organizations that may otherwise face barriers in accessing the legal expertise necessary to amplify their impact in areas such as diversity, inclusion, equality, environmental protection, youth entrepreneurship, and advancements in research and healthcare. Through these partnerships, we continue to channel our expertise toward fostering positive, sustainable change in society.

Over the past year, we continued to collaborate with many of our longstanding partners. The most active partnerships in 2024-25 include Beredskapslyftet, a Swedish non-profit that mobilizes the private sector during crises and urgent societal challenges; A Million Minds, whose Dream Challenge initiative inspires students aged 13–16 in Swedish urban areas to pursue secondary education and prioritize academic achievement; and the John Nurminen Foundation, dedicated to safeguarding the Baltic Sea for future generations. Roschier is represented on the board of Beredskapslyftet.

There are structured processes and protocols in place to guide the intake and management of new pro bono clients and assignments. All potential partnerships are carefully reviewed by a dedicated cross-border pro bono panel,

comprising members of firm management, the partners overseeing pro bono initiatives in each office, and other relevant stakeholders. Pro bono assignments are handled in the same professional way as client assignments, including conflict checks and other KYC procedures, as well as recording of time spent. For the sixth consecutive year, the number of hours recorded for pro bono work exceeded our annual target of 1,800 hours. In 2024-25, altogether 1,840 hours were recorded for pro bono work, which is slightly lower than in the past two years, but almost at the same level as in 2021-22.

OUR PRO BONO WORK IN 2024-25

20+ pro bono partnerships

1,840 hours of pro bono work

Most active partnerships:

- ▶ Beredskapslyftet
- ▶ A Million Minds
- ▶ John Nurminen Foundation

Empowering impact

In addition to pro bono work, we have a long tradition of supporting well-established charitable organizations and other entities working for a good cause within the areas prioritized in our CR strategy.

In the reporting year, financial aid was directed to crisis support for Ukraine and Gaza through Beredskapslyftet, Caravan to Ukraine, Unicef and UNHCR, to research and development of pediatric cancer treatment through Aamu Pediatric Cancer Foundation, and to promote gender equality through Plan International Finland. Another recipient was Barncancerfonden Stockholm Gotland, the regional charitable association of The Swedish Childhood Cancer Fund, with whom we have an ongoing partnership since 2012. Their work has a direct impact on the comfort of young patients during their hospital stay and the support of families affected by pediatric cancer.

As part of our Christmastime initiatives, we supported Christmas tree appeals arranged by Joulupuu in Finland and Stockholms Stadsmission in Sweden, to provide Christmas presents to children and young people at risk of social exclusion. Another tradition is to sponsor festivities and presents for children at the children's hospitals Uusi lastensairaala in Helsinki and Nya Karolinska in Stockholm. We co-hosted the festivities again this year with our longtime partners Kummit ry. and Barncancerfonden Stockholm Gotland.

Moreover, we continued our established practice of donating guest speakers' fees and compensations to charitable causes, such as WWF, Save the Children and UNHCR.

FOCUS 2025-26

We are in the process of reviewing our current CR strategy to ensure it aligns with our desired future impact. The aim is to clarify strategic targets and internal processes and to create a framework that supports long-term value creation. The program, which will be called *Roschier Impact*, will be implemented in the next reporting year.

PROMOTING GENDER EQUALITY

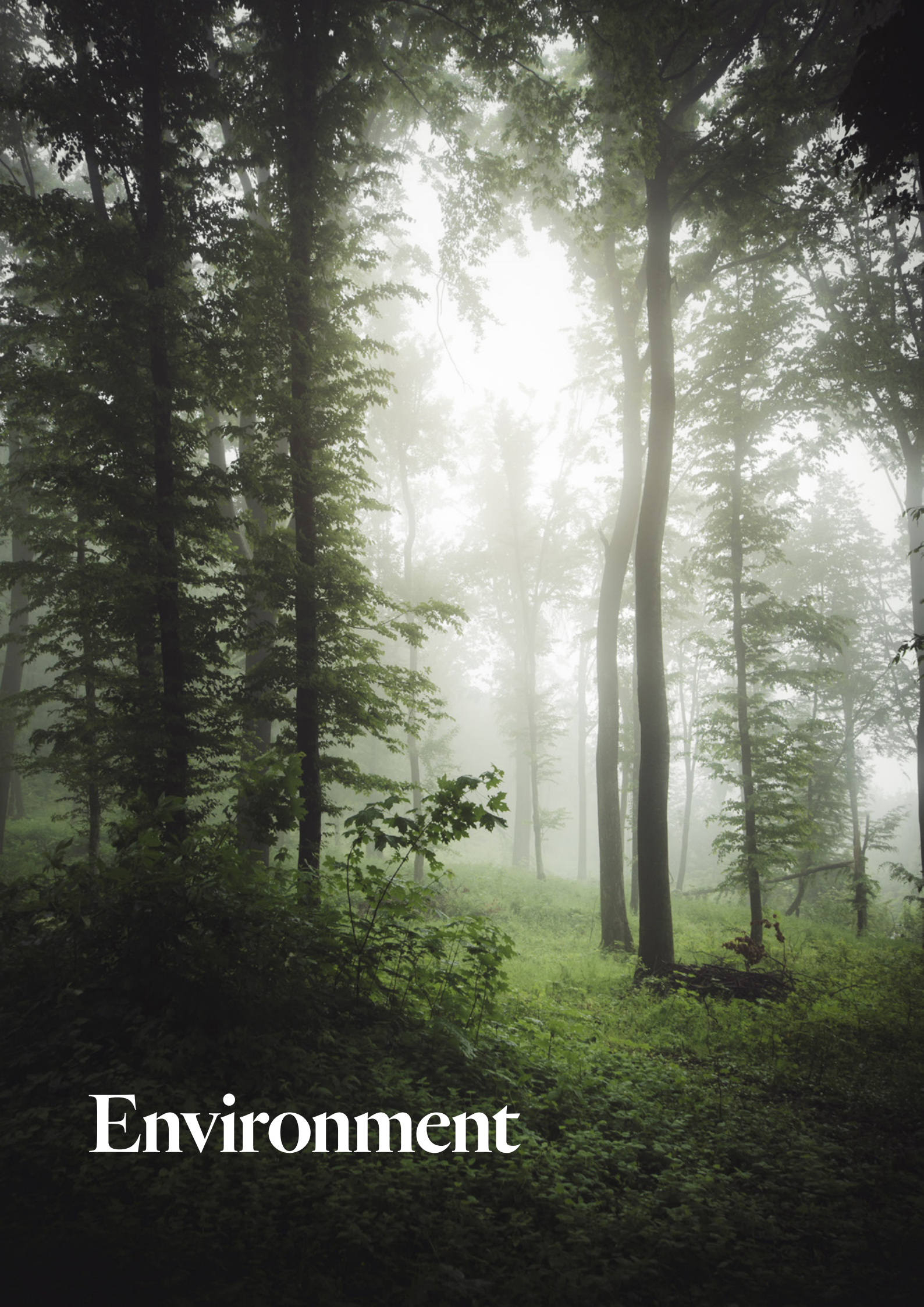
In October, we partnered with Plan International Finland to sponsor their inaugural Girls' Award. The award recognizes individuals and communities that promote gender equality. The recognition was awarded to Mimmit Koodaa, a program founded by Milja Köpsi that aims to foster greater diversity within the tech and software industry.

STANDING WITH UKRAINE

Our ongoing commitment to aid the Ukrainian humanitarian cause—both financially and by providing legal assistance pro bono—continued in the reporting year. In August, following an attack on a major children's hospital in Kyiv, we participated in funding the hospital reconstruction. The effort, led by Beredskapslyftet, successfully raised 20 million SEK, with Roschier as one of the private sector sponsors.

Support activities that engaged our personnel included donating funds for vehicles, generators and medical equipment to Ukraine as part of our annual internal Christmas charity vote, and knitting socks, mittens and scarves ("Knitting for Ukraine") to keep Ukrainians warm during the cold winter months, delivered to their destination by the aid initiative Caravan to Ukraine.





Environment

Our environmental commitment is centered on reducing our impact on the environment, while supporting clients and pro bono partners in their activities towards a more sustainable future. Since more than 10 years back, we have managed environmental risks and impacts identified in our operations with the help of the ISO 14001:2015 environmental management system. To complement the ISO framework, we collaborate with an external partner for mapping and calculating our carbon footprint.

In preparation for the EU Corporate Sustainability Reporting Directive (CSRD), we have recently performed a Double Materiality Assessment (DMA), assessing our material impacts, risks and opportunities according to the European Sustainability Reporting Standards (ESRS). The analysis confirmed that climate change adaptation and mitigation (E1 climate change) are sub-topics material to us, and that the negative impacts mainly stem from direct emissions (scope 2) and emissions in our value chain (scope 3).

The findings support our understanding of the areas of our operations that impact our environmental performance the most: Energy and resources, for example paper use, business travel, procurement of goods and services, and waste generation/disposal. In addition, the potential lack of awareness of our environmental processes and targets among the staff could have negative consequences both for the firm’s environmental commitment and brand reputation in the long term. To increase awareness of our environmental work and its related requirements and opportunities, we regularly update our employees about topical environmental matters. In addition, we require all new Roschier employees to complete mandatory e-learning on environmental aspects as part of their onboarding. The completion rate is systematically tracked and followed up. The completion rate for the current reporting year was 99% - almost on target.

We have set environmental targets that are aligned with the requirements specified by ISO 14001:2015. Our long-term targets are to reduce emissions related to air travel by 3% annually and to reduce the number of printouts by 3% per employee annually (see chapter Targets and KPIs for information on progress). However, our “one-firm” business model with joint leadership and highly integrated teams working across our offices in Helsinki and Stockholm makes it difficult to avoid air travel between the offices. To make up for this, we focus on balancing out all emissions resulting from air travel, for example by engaging in carbon offsetting, and by continuously improving our digital tools and platforms for online meetings. In addition, we have been reviewing ways to make the travel-related emissions reporting more accurate and are looking into replacing the current travel booking platform.

Our environmental management system is subject to a comprehensive recertification audit every three years to ensure continued compliance with ISO 14001 requirements. The latest audit was conducted in late 2023. The audit confirmed that we have a robust environmental management system in place, supported by effective performance monitoring and strong engagement from both management and staff. We have had the ISO 14001:2015 environmental management system in place since 2011.

MAIN ELEMENTS IMPACTING OUR ENVIRONMENTAL PERFORMANCE

- ▶ Energy and resources
- ▶ Business travel
- ▶ Waste generation/disposal
- ▶ Supply chain and procurement of goods and services

ROSCHIER POLICIES AND GUIDELINES

- ▶ Environmental policy
- ▶ ISO 14001:2015 Environmental Management System

BALANCING OUT THE CARBON FOOTPRINT

We are part of NGS Finland’s climate responsibility program, comprising carbon footprint mapping and calculation, emission reduction planning, and carbon offsetting. In preparation for the Corporate Sustainability Reporting Directive, our emissions reporting conducted by NGS now also includes energy and emission intensity figures according to the ESRS reporting standards (standard E1), calculated according to the Greenhouse Gas Protocol (GHG). For the previous reporting period, 2023-24, our carbon emissions totaled 870.2 t CO2e, all of which were offset through NGS. The carbon offsetting projects include both afforestation and forest rotation prolongation, contributing to the carbon sink in Finland.



HIGHLIGHTS 2024-25

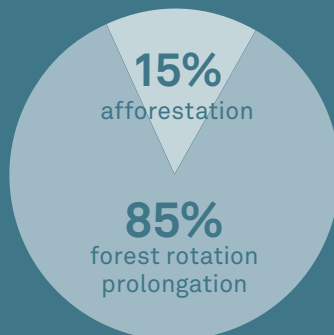
- ▶ Our carbon emission reporting was broadened to include the following KPIs in scope 2 and 3: Employee commuting and energy used for heating and cooling in our premises.
- ▶ The completion rate for e-learning on environmental aspects went up from 96% to 99%
- ▶ Roschier's Helsinki office received a BREEAM certification for sustainable buildings with the rating *Excellent*
- ▶ We introduced an employee bicycle benefit to support an environmental-friendly commuting option
- ▶ We improved the recycling possibilities in our Stockholm office and arranged an internal campaign to raise awareness of the importance of recycling

FUTURE FOCUS AREAS

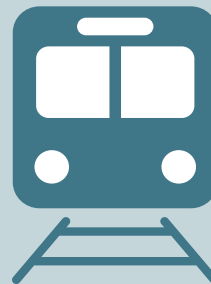
- ▶ Broaden the reporting scope of our emissions to comprise scope 1-3 in 2028. We will proceed in stages during a 3-year period to ensure accuracy in reporting.
- ▶ Develop our supplier management and procurement processes to ensure that we make informed and responsible choices with social and environmental considerations in mind.

ACTIONS TO REDUCE OUR ENVIRONMENTAL FOOTPRINT

Annual carbon offsetting projects comprising:



Commuting benefit as part of employee benefits program



Charging stations for electrical vehicles and parking spaces for bicycles available



LEED Platinum and LEED Gold certified office buildings

Electricity and energy
100%
renewable



Energy-efficient workstations, laptops and multifunctional devices



A broad range of videoconferencing solutions for cross-border meetings

Targets and KPIs



Clients

Client due diligence

KPI	TARGET	ACTUAL 2024-25
Percentage of new employees who have completed e-learning on anti-money laundering	100%	99%

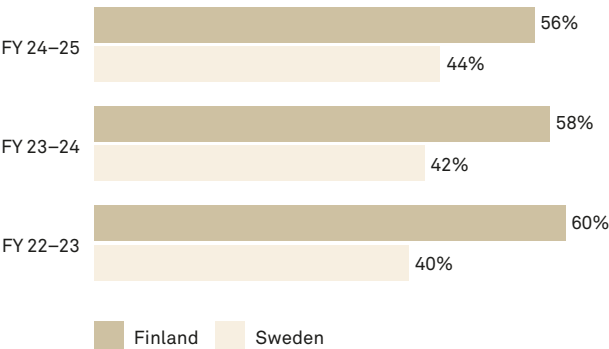
Cybersecurity awareness

KPI	TARGET	ACTUAL 2024-25
Percentage of new employees who have completed e-learning on cybersecurity awareness	100%	100%

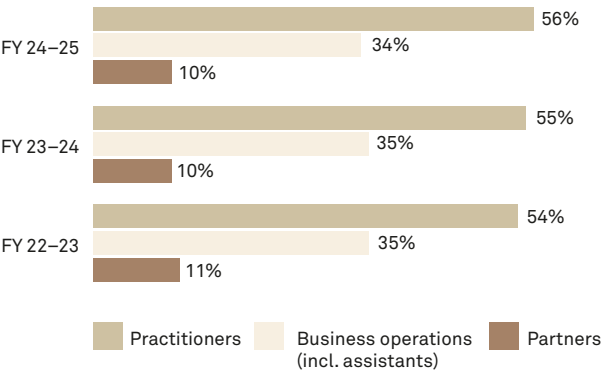
People

Diversity & Inclusion

Total number of employees*



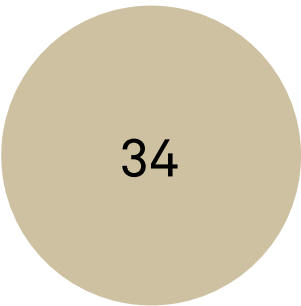
Employees by employee category



*The total number of employees employed by Roschier on 31 May 2025 was 526.
 Roschier also offers multiple possibilities and interesting trainee programs for students in all stages of their studies. Throughout the year Roschier employs an average of 50 students who work in various trainee positions at the firm. Trainees are excluded from this section.

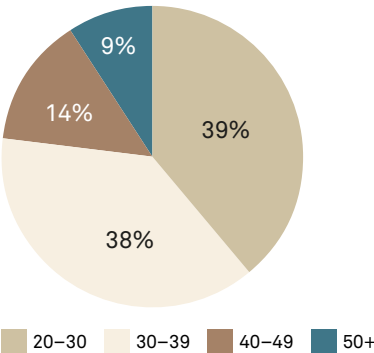
Age distribution

Average age



During FY 2023-24, the average age of all employees was 35. The age distribution has continued approximately at the same level for the past three years.

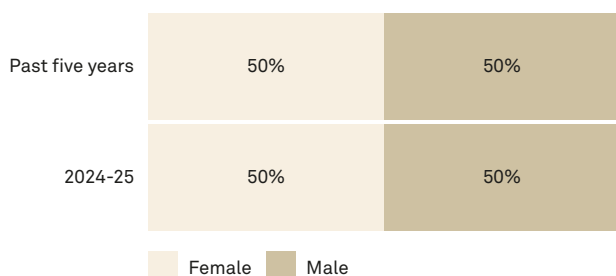
Employees by age group



Gender balance

EMPLOYEE CATEGORY	FY24-25		FY23-24		FY22-23	
	Female	Male	Female	Male	Female	Male
All employees	60%	40%	62%	38%	60%	40%
Partners	22%	78%	22%	78%	22%	78%
Practitioners	54%	46%	54%	46%	52%	48%
Business operations	82%	18%	83%	17%	81%	19%
Management positions	49%	51%	39%	61%	43%	57%
Board members	38%	62%	25%	75%	25%	75%

Partner promotions



The share of female partners continues to be low, whereas the 5-year trajectory in partner promotions show an even division. The latter reflects our long-term action plan towards a more even gender balance in senior positions that we aim at by promoting meritocracy while retaining and supporting female lawyers and partners in their career.

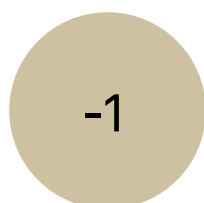
Roschier values and ethical compliance

KPI	TARGET	ACTUAL 2024-25
Number of corruption cases	0 cases yearly	0

KPI	TARGET	ACTUAL 2024-25
Number of confirmed harassment cases	0 cases yearly	0

People & engagement

Employee Net Promoter Score (eNPS), Spring 2025



Our employee survey, the Roschier Pulse, measures the eNPS score, which is an indicator of the extent to which our employees act as ambassadors. eNPS scores can range from -100 to 100. Anything above 0 is considered an acceptable score, which would mean an even split of promoters and detractors. The spring 2025 score is lower than in the previous year, as it was affected by an increasingly larger number of neutral/passive responses than the year before. We have identified the reasons affecting the change and set an action plan to address them.

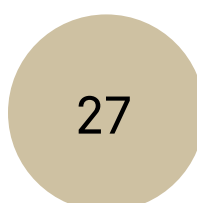
Overall Pulse result*, Spring 2025



The overall result continues to be very stable with high commitment among our employees.

*On a scale from 1 to 10.

Average number of training hours per practitioner



In line with the strong tradition of continuous development within the legal profession and the Bar rules, we monitor the training hours of our legal practitioners. During the reporting period, our legal practitioners spent an average of 27 hours on training and skills development. For the reporting year 2024-25, we have excluded inactive practitioners (on leave of absences etc.) from the calculation to reach more accurate data.

Society

Pro bono work

KPI	TARGET	ACTUAL 2024-25
Number of hours spent on pro bono work annually	1,800 h	1,840 h



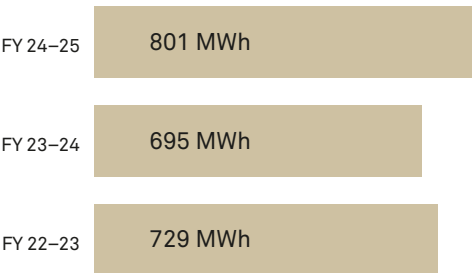
Environment

Environmental awareness

KPI	TARGET	ACTUAL 2024-25
Percentage of new employees who have completed e-learning on environmental aspects	100%	99%

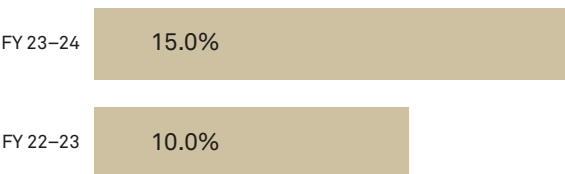
Electricity

Electricity consumption, firm-wide

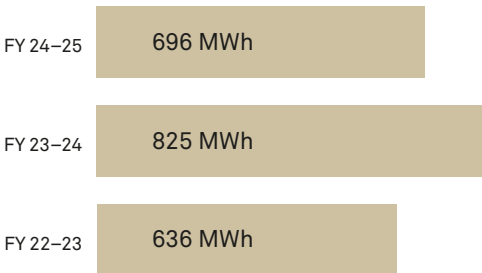


Electricity consumption has increased from the reporting year 2023-24, however, the purchased electricity is 100% renewable (wind and solar).

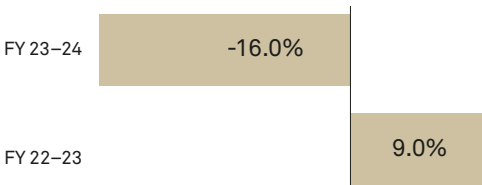
Electricity consumption in relation to previous years



Heating and cooling, firm-wide



Heating and cooling in relation to previous years



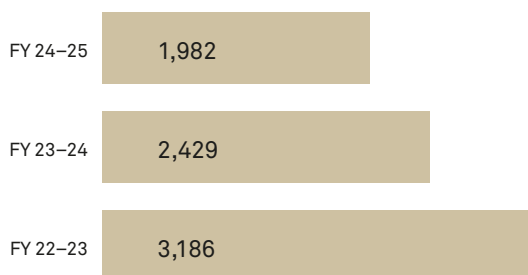
The total consumption of heating and cooling has decreased by 16% from the previous year. Annual energy consumption fluctuates due to varying weather conditions, which affect the need for heating in winter and cooling in summer. All purchased heating and cooling is 100% renewable.

Paper consumption

KPI	TARGET	ACTUAL 2023-25
Number of printouts/fiscal year/employee	Reduction of printouts by 3% per employee yearly.	18% decrease from FY 2023-24

In the reporting period 2024-25, the number of printouts per employee went down by 18%, thus we achieved our target. This positive result indicates to us that our efforts to reduce the need for printing have been effective.

Number of printouts per employee, firm-wide



Number of printouts per employee in relation to previous year

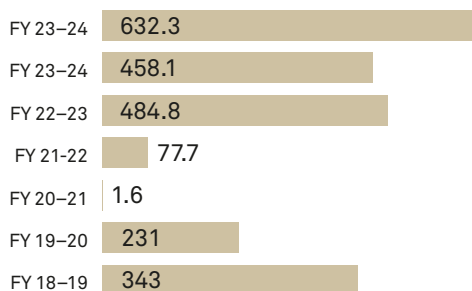


Business travel emissions

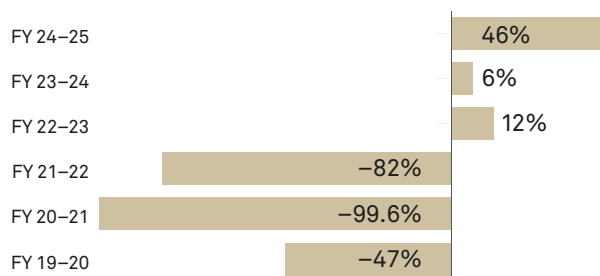
KPI	TARGET	ACTUAL 2024-25
Flight emissions tCO ₂ e/fiscal year	Reduction of emissions related to air travel by 3% compared to baseline fiscal year 2018-19	46% increase from FY 2018-19

In 2024-25, emissions caused by business travel increased compared to the previous reporting period, and the target of the pre-covid baseline year 2018-19 was not met. From the reporting year 2023-24 onwards, we have used an updated calculation model for air travel emissions. The methodology now differs from the previous one, and updated emission factors have been applied. Due to these changes, the results are not directly comparable to previous years. We engage in carbon offsetting projects to balance out all CO₂ emissions caused by air travel.

Flight emissions, tCO₂e, firm-wide



Flight emissions in relation to baseline year 2018-19



Employee commuting emissions, firm-wide



Emissions from employee commuting to and from work are calculated based on an employee survey conducted in 2025 and included in emission accounting for the first time for the reporting year 2024-25. The figures have been extrapolated to represent the entire workforce based on the survey response rate. The KPI value includes only commuting. We engage in carbon offsetting projects to compensate for all CO₂ emissions caused by employee commuting.

Ethics and compliance



Given our role as attorneys-at-law and the confidential nature of our work, we uphold the highest standards of ethics and compliance in all aspects of our practice. This chapter outlines how we manage risk, promote an open and transparent culture in the firm, conduct thorough client due diligence, and ensure robust cybersecurity measures to protect sensitive information. These pillars are essential to maintaining trust, meeting regulatory obligations, and supporting sustainable operations. Our commitment to ethical conduct is reflected in our core values and underpins both our professional integrity and our long-term business resilience.

Risk management

Our risk management work aims at strengthening good management and governance by continuous assessment of the risk landscape from a strategic, business, and operational perspective. Client due diligence, cybersecurity and people related risks have been identified as essential areas to monitor. During the reporting period, a thorough assessment of our impacts, risks and opportunities from a sustainability perspective has been conducted as part of a double materiality analysis (DMA) in preparation for the EU Corporate Sustainability Reporting Directive (CSRD) (see chapter Our sustainability approach).

Our risk management governance structure provides a mechanism for ensuring that exposure to risk is identified, measured, and appropriately responded to. The Board is ultimately responsible for the risk management policy, supported by the firm management and a risk manager. A dedicated Risk Management Panel meets on a quarterly basis to review and assess risks and to develop our risk management procedures and guidelines. To increase risk awareness across the firm, we have focused on identifying team-specific high-level risks in each Business Operations team. This work will continue in the next reporting year.

Internal code of conduct

Compliance with our internal code of conduct is a requirement for all Roschier employees, and we expect everyone to share the responsibility to uphold and cultivate “the Roschier way” culture. “The Roschier way” guidelines cover overall guiding principles for being a member of Roschier, describing certain fundamentals that always apply when carrying the firm’s values client orientation, professionalism, teamwork, pioneering and ethics. They focus on the four core dimensions of our operations and how we should act in relation to our clients, our people, the firm, and society.

It is important that our people understand and can integrate the firm’s values, internal guidelines and processes into their daily work. It’s all about creating an environment where everyone feels connected to our mission and acts in alignment with our code of conduct. We actively promote this by integrating value carrying and role modelling into our performance criteria and making sure new employees receive a solid understanding of our code of conduct as part of their onboarding.

We have clear processes on how to report and properly investigate potential breaches of the code of conduct.

ROSCHIER POLICIES AND GUIDELINES

- ▶ Confidentiality and professional code of conduct
- ▶ Roschier Way guidelines, including diversity plan

It’s all about creating an environment where everyone feels connected to our mission and acts in alignment with our code of conduct.

Client due diligence

As a law firm and as members of the Finnish and Swedish Bar Associations, we commit to the high ethical and professional standards of the profession. The local anti-money laundering legislation, implementing the EU AML directives, as well as the Bar Association guidelines require us to continuously monitor our client relationships. We are obliged to collect information used for preventing, uncovering, and investigating money laundering and terrorist financing and to investigate underlying crimes. In accordance with our statutory obligations, we also monitor applicable sanctions lists and sectoral sanctions to ensure that our services are not provided to companies or individuals subject to sanctions. During the reporting year, no corruption cases have been identified.

Having long-standing client relationships aligns with our business strategy and at the same time makes it easier for us to know and understand our clients' ownership structure, business, and origin of funds. Still, the same robust Know Your Client (KYC) process is conducted for both new and existing clients in connection with the opening of new assignments. The rules of the Finnish and Swedish Bar Associations as well as the international codes of conduct also determine certain conflict situations which can prevent the firm from accepting an assignment. During the past couple of years, we have moved towards a centralized conflict check process, which has been found to streamline and considerably improve the quality of conflict checks. Today, the majority of the firm's conflict checks are handled in a centralized way by a Client Onboarding team.

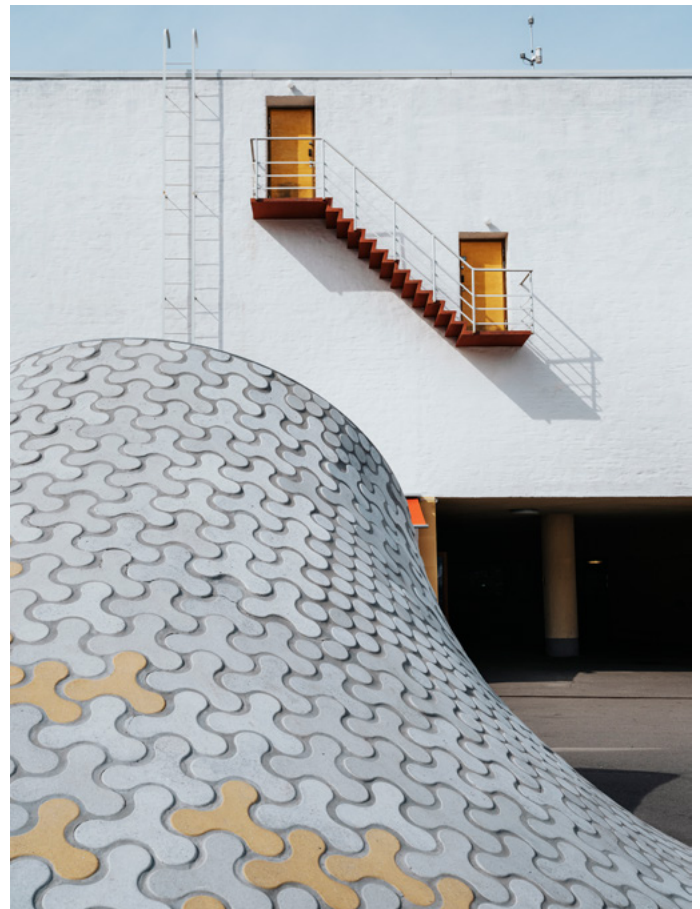
Our risk assessment and client due diligence (CDD) processes are regularly reviewed by the Anti-Money Laundering (AML) team and approved by nominated AML officers, the firm management, and the Board, as required. These processes are supported by internal guidelines as well as mandatory annual training for the entire personnel on the topics of client onboarding, insider matters and anti-money laundering. A mandatory e-learning on anti-money laundering is included in the onboarding program for all new employees. The completion rate for the reporting period was 99% (see chapter Targets and KPIs). A new mandatory AML e-learning is being prepared and rolled in the beginning of the next reporting period, replacing the current in-class mandatory training arranged annually for the entire personnel. Progress towards the target will be followed up on in the next report.

LOCAL BAR GUIDELINES

- ▶ Advokatsamfundet – Vägledning penningtvättslagstiftning (2019)
- ▶ Suomen Asianajajaliitto – Ohje rahanpesun ja terrorismin rahoittamisen estämisestä (2017)

ROSCHIER GUIDELINES

- ▶ Anti-money laundering guidelines
- ▶ Roschier Risk Assessment
- ▶ Conflict check guidelines
- ▶ Insider guidelines



Data protection and privacy

We are committed to upholding the highest standards of personal integrity and data protection. In line with the General Data Protection Regulation (GDPR) and relevant national legislation in Sweden and Finland, we process personal data lawfully, fairly, and transparently and remain vigilant in upholding data subjects' rights under the GDPR. Personal data is handled strictly for its intended purpose and is accessible only to authorized personnel whose roles require such access. We ensure accuracy and relevance of the data and retain it no longer than necessary, in accordance with legal obligations and internal retention policies.

Robust technical and organizational safeguards are in place to protect the personal data of our clients and current or prospective employees. These measures include

secure access controls and comprehensive internal protocols for data handling. Additionally, we maintain procedures for reporting and investigating potential data breaches, reinforcing our commitment to data security and compliance.

ROSCHIER POLICIES AND GUIDELINES

- ▶ Privacy policy
- ▶ Privacy handbook

Cybersecurity

Due to the confidential nature of our work, information and data security, privacy, and cybersecurity are critical to our operations.

Our commitment to high security standards was reaffirmed during the reporting period with the achievement of an ISO/IEC 27001:2022 certification, the leading international standard for information security. Implementing an Information Security Management System (ISMS) strengthens our risk management, cyber-resilience, and operational excellence. The certification demonstrates that Roschier has adopted best practices recognized across the industry to safeguard our employees, clients, and sensitive data against threats such as cyberattacks, data breaches, and insider risks.

Our ongoing risk management efforts include incident and patch management, as well as regular security governance sessions with key external service providers. Additionally, we operate an outsourced 24/7/365 Security Operations Center (SOC) to monitor for potential security breaches and abnormal activity.

A comprehensive recertification audit of our information security management system is conducted every three years to ensure continued compliance with ISO/IEC 27001 requirements. In addition, annual surveillance and internal audits are conducted to ensure that the ISMS continues to meet its objectives.

We are committed to continuously developing our tools and adjusting our methods in response to the evolving threat

landscape. A central part of this effort is enhancing security awareness across the firm. One of our key performance indicators for cybersecurity awareness is the completion rate of mandatory cybersecurity e-learning. We expect all our personnel to complete annual training, and newcomers are required to complete cybersecurity e-learning as part of their onboarding. Completion of the e-learning is systematically tracked and followed up (see chapter Targets and KPIs).

Looking ahead, we will continue to develop our ISMS by refining existing security metrics, strengthening governance practices, and enhancing security risk management. We will also continue to closely monitor emerging risks, including those associated with artificial intelligence.

ROSCHIER POLICIES AND GUIDELINES

- ▶ ISO/IEC 27001:2022
- ▶ Information security policy
- ▶ Acceptable use guidelines (AUG)
- ▶ ICT risk management policy
- ▶ Risk management policy

About this report

This non-financial information report of Roschier, Attorneys Ltd. refers to the fiscal year 1 June 2024 – 31 May 2025. The report has been prepared in accordance with the regulations of Chapter 6 of the Swedish Annual Accounts Act and Chapter 3(a) of the Finnish Accounting Act (implementing EU Directive 2014/95 regarding disclosure of non-financial information). The information presented in this report covers Roschier's offices in Helsinki, Finland (corporate ID no. 9209362-9), and Stockholm, Sweden (corporate ID no. 556686-5670). The numbers represented in this report cover the Finnish and Swedish operations unless otherwise indicated. In signing the annual financial statements, the Board has also approved the non-financial information report.