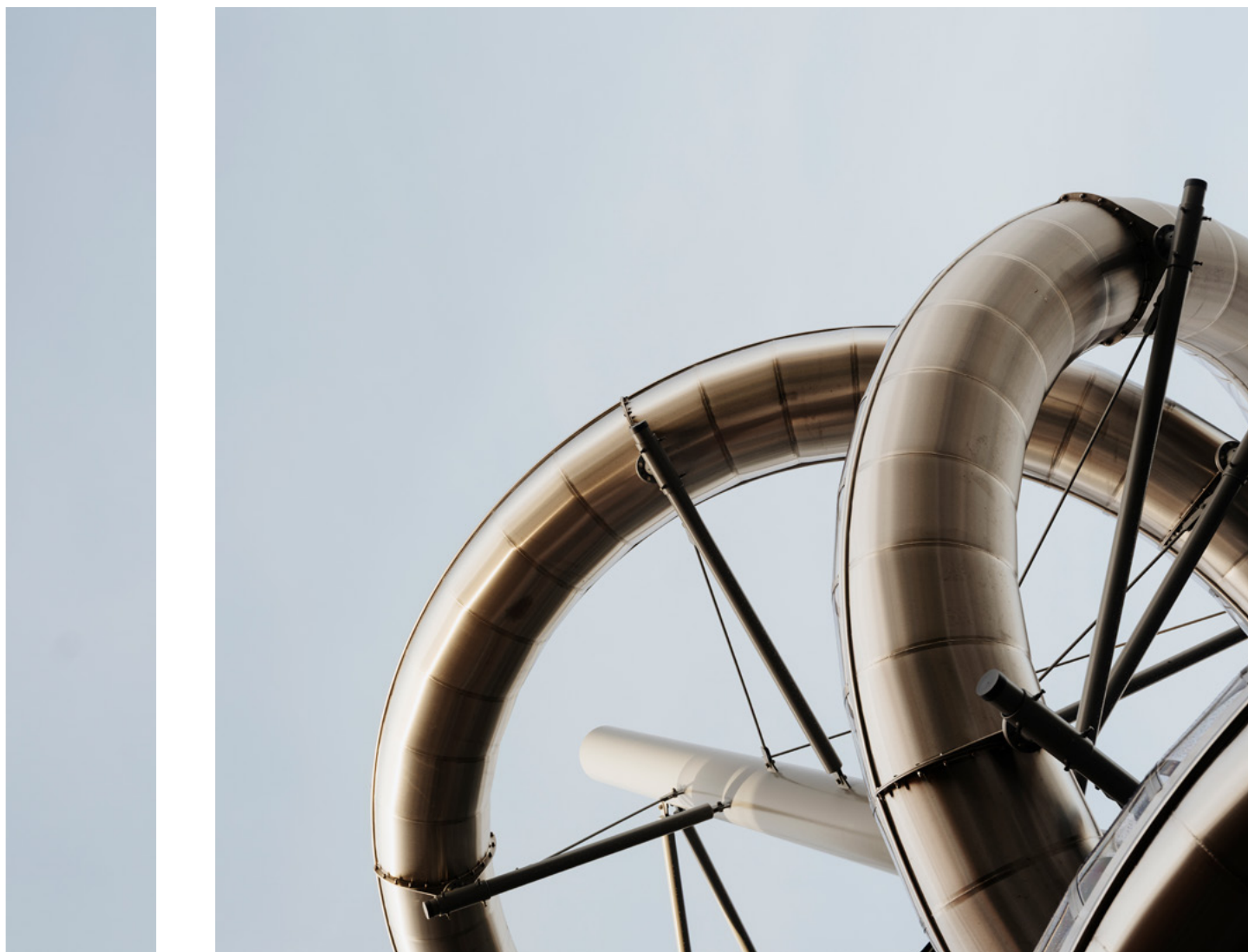




Sustainability Report

1 June 2025 – 31 May 2026

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Introduction

In the past year, geopolitical tensions, economic volatility, evolving regulation and the accelerating adoption of artificial intelligence have shaped the environment in which our clients, partners and people operate. In times like these, the role of a trusted advisor becomes even more important.

For us, this is where we can make a meaningful contribution. During the year, we supported our clients in navigating change, managing risk and identifying opportunities, including in matters connected to the green transition and energy security. As the business landscape has become more volatile, governance, resilience and risk management have become increasingly central to strategic decision-making. To strengthen our support in these areas, we established two new practice areas: Contentious Corporate, Insolvency & Corporate Crime, and Sanctions & Trade Compliance.



Our contribution also extends beyond client work. We provided legal guidance to our pro bono partners and supported NGOs and other collaboration partners in their important work. We also implemented Roschier Impact, a renewed framework for our societal engagement, designed to provide a clearer and more strategic approach to community engagement and ensure that our efforts remain aligned with our values, long-term priorities and desired future impact.

One initiative I am especially proud of is the House of Many Voices arena we hosted during Almedalen Week in Visby in June 2025. There, we provided a stage for several of our pro bono and collaboration partners, giving them an opportunity to reach a broader audience. This reflects the core idea of House of Many Voices, our flagship societal engagement platform: bringing together people from different sectors of society to discuss topical issues, share perspectives and create space for constructive dialogue. I believe that in a fragmented world, such spaces are more important than ever.

In our own operations, we focused on the areas most important to us: our people and the planet, and responsible business conduct. We developed initiatives to support an inclusive, supportive and safe workplace for people at different stages of their careers, while creating spaces to encourage innovation and the adoption of AI capabilities. We also expanded our emissions reporting, with the aim of covering Scope 1, 2 and 3 emissions by 2028 through a phased three-year approach to strengthen data quality and reporting accuracy. In addition, we improved policies, processes and ways of working in areas such as compliance, risk management, cybersecurity and data protection, all of which are essential to maintaining trust.

In 2026, Roschier celebrates its 90th anniversary. Throughout our history, the firm has remained relevant by adapting to change while staying true to its values. As we look ahead, we will build on that foundation by supporting our clients, contributing to the societies around us and developing our own operations responsibly and with a long-term perspective.

Johan Sidklev

Group Managing Partner

Firm



Rooted in the Nordics and driven by a long-term perspective, we are one of the region’s leading business law firms, serving blue chip Nordic and international clients from our offices in Helsinki and Stockholm. Our vision – *to be by far the leading law firm in the Nordics* – guides not only our ambition for excellence, but also our commitment to sustainable growth and responsible business.

Roschier is constituted as a limited company and operates as a partnership. Our business model is firmly based on a ‘one-firm’ approach with shared strategy and leadership structure, as well as highly integrated practice and business operations across our Finnish and Swedish offices. Roschier’s governance consists of the following cross-firm governing bodies: The Partner Meeting, the Partnership Committee, the Board, the Managing Partner, and Firm Executive Management. The Partner Meeting is comparable to an Annual General Meeting of a limited company. Operative decisions are made by the Firm Executive Management, which is led by the Managing Partner. The Managing Partner is a practicing partner appointed by the

Board with the support of the Partner Meeting. The Managing Partner is responsible for implementing the firm’s strategy, which is set by the Board.

As a full-service firm with expertise across 30 practice areas, we build longstanding partnerships through continuous dialogue, helping our clients navigate change, manage risk and create lasting value in an increasingly complex world. Our membership in the Finnish and Swedish Bar Associations provides the foundation for our operations. Together with our core values, they form the fundamental principles that guide how we operate and govern the firm.

Our core values

Client orientation

We provide advice that goes deeper, work closely with our clients, and take pride in getting to know their business and markets.

Professionalism

We enjoy rising to the challenge, and we never stop learning.

Teamwork

We commit ourselves to teamwork, and to our one-firm approach, putting the firm’s combined expertise to work for our clients.

Pioneering

We are committed to going further, always with a finger on the pulse of business demands.

Ethics

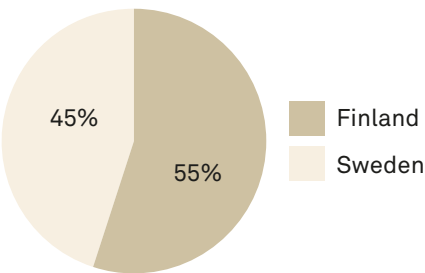
We act as responsible members of society. We respect our role as Bar Association members and work to increase the recognition of the profession.

Roschier in brief

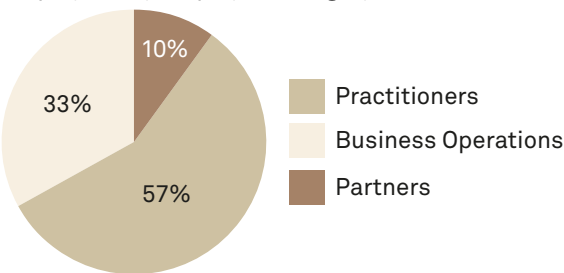
- **Founding year:** 1936
- **Offices:** Helsinki and Stockholm
- **Practice areas:** 30
- **Turnover 2024-25:** 188 million EUR

OUR PEOPLE IN NUMBERS 2025-26

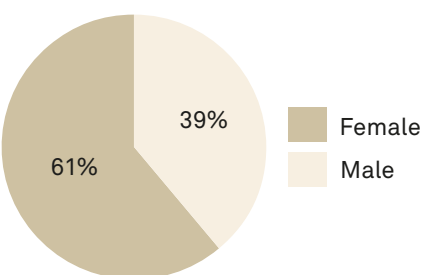
Total number of employees*: 526



Employees by employee category



Gender balance



* 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 65 students who work in various trainee positions at the firm. Trainees are excluded from our people in numbers section.

The background of the page is an abstract composition. It features a large, curved, light-brown shape on the right side, which has a subtle wood grain texture. To the left of this shape is a darker, brown area with a more pronounced wood grain, separated by a thin, curved white line. The bottom-left corner of the page is a solid, light blue-grey color.

Our sustainability approach

Sustainability is integral to how we create long-term value - for our clients, our people, our communities and the wider society in which we operate. As a business law firm, our greatest impact lies in the advice we provide and the standards we set in our own operations. Our approach is grounded in trust, high professional standards and continuous dialogue with our stakeholders.

Our sustainability approach reflects both our role as trusted legal advisers and our responsibility as a business. We focus on the areas where we can make the most meaningful contribution: helping clients address sustainability-related risks and opportunities, strengthening our people and culture, acting with integrity, contributing to society and reducing the environmental impact of our own operations.

In our client work, we advise on the legal dimensions of sustainability across sectors and practice areas, including governance, reporting, transactions, financing, risk management, employment, human rights and regulatory compliance. As expectations continue to evolve, we aim to provide practical, high-quality advice that helps clients build resilience, meet their obligations and pursue responsible growth.

Within our own firm, sustainability means maintaining a strong ethical foundation, safeguarding confidentiality and independence, supporting wellbeing and professional development, and fostering an inclusive culture where people can thrive. We also seek to contribute to society through knowledge sharing, community engagement and pro bono work. Environmentally, we work to understand and manage our footprint, with particular attention to the areas most relevant to a professional services firm, such as energy use, travel, procurement and resource efficiency. The key policies and guidelines that guide our work are highlighted in the respective chapters.

The core dimensions of our sustainability work



Advising our clients



Contributing to society



Supporting our people



Managing our environmental footprint

Sustainability-related certifications and standards



Roschier maintains an ISO 14001 certified environmental management system and an ISO/IEC 27001:2022 certified Information Management System. Our Helsinki office building is LEED Platinum and BREEAM certified (rating Excellent). The Stockholm office building is LEED Gold certified.

Sustainability governance

Sustainability cannot be handled in isolation. We manage sustainability as a co-operation between individuals, teams, and taskforces on different levels of our organization.

The Board

- ▶ Sets the firm strategy
- ▶ Responsible for the risk management policy
- ▶ Approves the double materiality assessment
- ▶ Reviews and signs the annual sustainability report

Firm Executive Management

- ▶ Approves policies and guidelines
- ▶ Reviews sustainability KPIs
- ▶ Approves the annual sustainability report

Risk Management Panel

- ▶ Reviews and assesses the risk portfolio

Client Onboarding

- ▶ Handles KYC (Know Your Client) matters, such as client due diligence, anti-money laundering and sanctions monitoring
- ▶ Handles conflict checks
- ▶ Manages insider information and related internal policies and follows up on AML training

Talent

- ▶ Monitors workload and wellbeing, health and safety
- ▶ Sets action plans for people development, including L&D
- ▶ Follows up on equality, diversity and inclusion
- ▶ Promotes internal culture and monitors ethical compliance

Collaboration and Sustainability Committee

- ▶ Provides input on annual Talent action plans
- ▶ Follows up on actions taken

ICT

- ▶ Oversees our information security efforts through the ISO/IEC 27001:2022 information security management system.

GDPR & Data Privacy Forum

- ▶ Maintains privacy governance
- ▶ Monitors GDPR and privacy compliance
- ▶ Promotes awareness through guidance and training

The Greener Roschier team

- ▶ Oversees our environmental work with the help of the ISO 14001 management system.

Roschier Impact Committee

- ▶ Assesses pro bono, charity and sponsorship initiatives and decides which collaborations to accept

Sustainability Task Force

- ▶ Coordinates sustainability topics across functions
- ▶ Collects data and monitors progress
- ▶ Supports reporting and contributes to ESG disclosures

Material topics

In preparation for the EU Corporate Sustainability Reporting Directive (CSRD), we performed a Double Materiality Assessment (DMA) in the spring of 2025 to assess our material impacts, risks and opportunities according to the European Sustainability Reporting Standards (ESRS). The DMA identifies sustainability topics that are essential for a company. 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, reviewed, scored and validated in several sessions with internal experts, employee representatives and the management team. The final results were approved by the Board in spring 2025 and can be found in the below table.

The sub-topics deemed material to Roschier 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. They are expanded in their respective chapters in this report. A review of our existing IROs will be conducted in the next reporting year.

Reporting post-Omnibus

Following the Council's final approval of the EU's Omnibus I simplification package in February 2026, the CSRD reporting landscape has become clearer, although national implementation and further technical measures remain to be finalized. The amended CSRD narrows the scope of mandatory sustainability reporting to companies with more than 1,000 employees and net annual turnover above EUR 450 million. Based on these revised thresholds, Roschier will not fall within the scope of mandatory CSRD reporting.

Although we will not be within the mandatory CSRD scope, we continue to see value in transparent and structured sustainability reporting. We are therefore considering applying the forthcoming EU voluntary sustainability reporting standard (VSME, soon to become VS), which is intended to support proportionate responses to sustainability-related information requests from stakeholders. To support this work, we recently commissioned an independent consultant to assess the gap between our current reporting and the draft voluntary standard. The outcome of the analysis confirms that the majority of modifications needed to comply with the voluntary standard are minor or moderate.

Material impacts, risks and opportunities



TOPIC	IMPACT AND FINANCIAL MATERIALITY		POSITION IN VALUE CHAIN	TIME HORIZON
E1 Climate change				
Climate change mitigation	Actual negative impact	Direct emissions (scope 1 and 2) exist, although the impact of scope 1 emissions is minimal.		→
Climate change mitigation	Actual negative impact	Emissions in Roschier’s value chain (scope 3) exist.		→
Climate change adaptation	Opportunity	Increased need for ESG advisory among clients due to climate change-related transitional risks.		→
S1 Own workforce				
Working conditions	Actual positive impact	Permanent contracts improve secure employment among employees.		→
Working conditions	Risk	An unhealthy high rate of employee turnover could indicate levels of uncertainty and dissatisfaction among employees, possibly leading to challenges in staffing client projects and higher recruitment expenses.		→
Working conditions	Potential negative impact	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.		→
Working time	Potential negative impact	Possible excessive workload and lack of control over it can impact work-life balance negatively.		→
Working conditions	Potential positive impact	Good occupational health coverage (healthcare & benefits) can improve the employees’ wellbeing and serve as a substantial contribution to preventive actions to sustain workability.		→
Working conditions (H&S)	Potential negative impact	Excess working hours and/or unevenly spread workload can have serious health impacts on individuals.		→
Equal treatment and opportunities for all	Actual negative impact	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.		→
Equal treatment and opportunities for all	Actual negative impact	Despite maintaining a zero-tolerance policy, a harassment case was confirmed a few years ago. 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.		→
Other work-related rights	Potential negative impact	Breaches of privacy (e.g. GDPR incompliance) can lead to violations of employees’ personal data.		→
G1 Business conduct				
Corporate culture	Risk	Failure to manage ESG risks and opportunities can be a barrier to business benefits, 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.		→

Clients



Our priority is to act as a long-term strategic discussion partner to our clients, sharing knowledge and working together to identify opportunities and navigate an increasingly complex business landscape. Evolving regulation, responsible business expectations and broader societal developments continue to influence the matters on which our clients seek legal advice.

During the reporting period, geopolitical developments, regulatory complexity and heightened financial risk increasingly affected our clients' strategic decision-making, transactions, financing arrangements, project development and day-to-day operations. While climate, human rights and responsible business conduct remained important themes, the ongoing reassessment of sustainability reporting requirements led many companies to reconsider the pace and scope of their sustainability compliance work. Against this backdrop, governance has become an increasingly important tool for managing strategy, risks and competitiveness.

During the year, this was reflected in increased client activity in matters involving governance, risk management, board responsibilities and preventive risk management. We also assisted clients in matters linked to the green

transition, including renewable technologies, energy-related investments and sustainable acquisition opportunities, where regulatory, commercial and sustainability considerations increasingly intersect.

To further support our clients in managing heightened regulatory, financial, geopolitical and reputational risks, we established two new practice areas during the reporting year. The Contentious Corporate, Insolvency & Corporate Crime practice brings together our long-standing expertise in high-stakes commercial disputes, cross-border insolvency, investigations and corporate misconduct matters. The Sanctions & Trade Compliance practice responds to the rapidly growing need for legal guidance on international sanctions, export controls and internal compliance processes - areas that have become business-critical in light of recent geopolitical developments.



Advancing sustainability through client partnerships

Solör Bioenergy: Expanding renewable district heating infrastructure

Solör Bioenergy, one of the leading renewable energy companies in the Nordic region, has strengthened its position in sustainable energy production through the acquisition of the district heating network and production facility in Vallentuna, Sweden. The company produces district heating, electricity, and steam primarily from renewable and recycled biomass resources, helping communities reduce reliance on fossil fuels while improving energy resilience.

The acquired facility delivers approximately 67 GWh of heat annually to more than 240 customers and forms part of Solör's continued growth strategy across the Nordic region. By expanding renewable district heating infrastructure, the transaction supports the transition to lower-carbon heating solutions and contributes to more sustainable local energy systems.



EcoDataCenter: Enabling sustainable digital infrastructure



As demand for digital services continues to grow, improving the sustainability of data infrastructure has become increasingly important. EcoDataCenter is a Swedish provider of secure, scalable, and energy-efficient data center solutions, with a strong focus on renewable energy, resource efficiency, and reducing the environmental footprint of digital infrastructure.

The recent financing supports EcoDataCenter's continued growth and investment in sustainable

data center solutions across the Nordics. By expanding facilities powered by renewable energy and designed for high energy efficiency, EcoDataCenter contributes to reducing the environmental footprint of digital infrastructure while meeting the increasing demand for data processing, cloud services, and artificial intelligence applications. The financing demonstrates how private capital can support sustainable growth by directing investment toward infrastructure that combines technological innovation with environmental responsibility.

OX2: Supporting biodiversity innovation in the Baltic Sea

Protecting biodiversity while expanding renewable energy production is an increasingly important challenge in the green transition. OX2, one of Europe's leading renewable energy developers, is exploring how offshore renewable energy projects can be designed to create positive outcomes for both climate and nature.

In 2025, we became a partner in Project Björkskär, a biodiversity initiative led by OX2 together with UnderYtan and Nemo Seafarms in Åland, Finland. The initiative investigates how offshore wind turbine foundations can be designed to support habitat restoration and strengthen biodiversity in the Baltic Sea.

Through the project's LifePin research phase, researchers are testing structures and materials that encourage the establishment of marine species such as blue mussels and bladderwrack. The project seeks to generate practical knowledge on how renewable energy infrastructure can contribute to ecosystem restoration while supporting the transition to clean energy.

Through our participation, we gain insights into emerging sustainability topics including biodiversity credits, nature restoration, conservation practices, and evolving regulatory frameworks. The partnership reflects the importance of collaboration and knowledge sharing in developing solutions that address both climate change and biodiversity loss.





People

A strong workplace culture is built through everyday actions: how we lead, collaborate, support each other and create room for professional growth. We want Roschier to be a place where people feel valued, included and able to build meaningful careers.

We are committed to building an inclusive, supportive and safe workplace where everyone can thrive and develop. Our people-related policies and processes are designed to support wellbeing, professional growth and attractive career paths in advocacy. Our culture is guided by our core values and the rules of the Bar Associations, which together shape the way we work and collaborate.

Our people in numbers 2025–26

354 | legal practitioners, incl. partners

117 | support professionals

55 | assistants

Values and code of conduct

Our values and internal code of conduct guide how we work together and with our clients. Our internal code of conduct, The Roschier Way guidelines, sets out the key principles for being part of the firm, including how we act towards clients, colleagues, the firm and society. These principles are introduced during onboarding and reflected in our performance criteria through value-based behavior and role modelling.

Everyone at Roschier is expected to follow and support this shared way of working. We have clear channels for reporting possible breaches and processes for investigating them properly. We do not accept harassment or discrimination in any form, and we aim to maintain a culture where concerns can be raised early and openly. In the reporting year, there were no confirmed cases related to harassment or discrimination.

Key performance indicator:

Zero confirmed cases related to harassment or discrimination

See chapter Targets and KPIs for information on progress.

ROSCHIER POLICIES AND GUIDELINES

- ▶ Confidentiality and professional code of conduct
- ▶ Roschier Way guidelines
- ▶ Whistleblowing policy

Employee engagement

Engaged employees and a sustainable working environment are important for attracting and retaining people. We want to give everyone a strong foundation for professional development, individual success and meaningful contribution, both within the firm and as representatives of Roschier externally.

We support this through fair and transparent people processes, including an annual performance review for all employees (excluding trainees). The review process is designed to support everyone's continuous professional development and ensure fair rewards based on overall contribution. Reviews look not only at work performance, but also at collaboration and how our values are reflected in everyday behavior. Open dialogue is encouraged through regular firm, office and personnel meetings, as well as committees. A key tool in helping us measure engagement and develop the firm as a workplace is our anonymous Roschier Pulse survey, which is conducted twice a year. The results, combined with other HR metrics, help us monitor and improve our development initiatives and targeted actions. In the reporting year, both surveys had a response rate of over 80%, and the overall results for leadership and commitment remained above 7 on a scale from 1 to 10.

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 plans 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 2025–26

- ▶ Further developed our incentive schemes to recognize and reward strong performance more effectively.
- ▶ Introduced the Roschier Personnel Fund for employees in our Helsinki office, expanding our benefits portfolio and offering employees more flexibility and potential financial value.
- ▶ Initiated ongoing discussions with the Associate group to further support them at the first anchor point in their careers.
- ▶ Continued to expand Roschier University as a shared platform for firm-wide training, while teams kept offering tailored learning based on their specific needs.
- ▶ Developed Roschier University offering to better support career progression across employee groups, including regular leadership training for senior employees to support continuous development and engagement.
- ▶ Entered into a partnership with Building Legends, an organization running a high-performance program for Swedish athletes, creating opportunities for shared learning across the firm through participation in workshops and the Rising Stars program, covering topics such as self-leadership, goal setting and mental training.

FOCUS AREAS 2026–27

- ▶ Continue a project on employee experience and culture insights to ensure our culture evolves in line with our values. The findings will guide continued improvements that support engagement, wellbeing and long-term development.
- ▶ Roll out an updated internal communication framework to bring more clarity and consistency to firm-wide communication and further support collaboration and culture.

The learning journey

We believe continuous learning builds motivation and engagement among our people. More importantly, in a world where change is constant, continuous learning is a necessity. As legal advisors, we need to stay on top of these changes to remain relevant.

This is why our internal training offering is designed to support worklife skills, professional skills and people skills, forming a broad set of capabilities that support all employees in their professional and personal growth. Training is offered through a combination of in-class and online facilitated sessions, as well as self-paced e-learning available on our Roschier University learning platform.

ROSCHIER UNIVERSITY MAIN SKILLS



CONTEXTUAL

Worklife skills

Ability to apply established work methods and tools in daily tasks and processes to ensure efficient and compliant operations.

LONG-TERM

Professional skills

Ability to fulfill the professional role and remain current with the latest industry developments and best practices in a client centric manner.

HOLISTIC

People skills

Ability to understand and lead yourself, while also building important relationships and interacting effectively with others.

TOPICS IN FOCUS 2025–26:

- ▶ Sustainable performance and wellbeing with emphasis on mental and emotional, social, and physical wellbeing.
- ▶ AI workshops and team-specific training to build future-ready skillsets.
- ▶ AI champion network to encourage innovation and support firm-wide adoption.
- ▶ Leadership programs for senior employees, focusing on strengthening an advisor mindset, advancing relationship-building capabilities, and applying coaching-based communication.

FOCUS AREAS 2026–27:

- ▶ Strengthen and expand leadership development, role induction programs, and compliance training across all tenure levels, with an increased focus on consultative skillsets and AI-enabled capabilities.
- ▶ In parallel, further evolve our capability framework and enhance the clarity and coherence of our learning offering, while maintaining its core structure.



Sustainable way of working

A supportive and sustainable work environment is important for long-term success, especially in a profession where workload can vary and client needs may change quickly. We aim to give our people the support, tools and flexibility they need to manage their work in a balanced way. Our actions are structured around five areas: physical, mental, social, emotional and individual wellbeing.

Working hours are monitored weekly at firm, team and individual levels, and reviewed annually as part of the performance and development discussions. Team leaders follow workload and time recording within their teams and take action when needed to support a balanced distribution of work. To support individuals and teams further, we also invest in project management and AI skills to improve workflows and time management. In addition, we support flexibility through benefits for working parents, family leave compensation, occupational health services and wellbeing-related benefits that help sustain work ability. Together, these actions help us build a more inclusive, resilient and sustainable workplace, while also supporting the quality and value we bring to our clients.

ROSCHIER POLICIES AND GUIDELINES

- ▶ Plan for wellness and supporting work ability
- ▶ Guideline on workload management and monitoring

FOCUS AREAS 2026–27:

- ▶ Roschier Family Network “*Lunch and Life*”: Further develop support for parents returning to work and help employees maintain a sustainable life balance over time.

EXAMPLES OF HOW WE SUPPORT OUR PEOPLE

Support throughout the employee journey

- ▶ Comprehensive employee benefits, including extensive occupational healthcare, wellness support, and sports, culture and commuting benefits. The offering is regularly reviewed and updated with health and wellbeing, environmental and equality perspectives in mind.
- ▶ Mentoring and tutoring support to make low-threshold guidance from colleagues accessible throughout the employee journey.
- ▶ Continued development of cross-firm and cross-team staffing processes and data-driven tools to support balanced and sustainable resourcing.
- ▶ Strong Together wellbeing lectures with changing themes, external speakers and opportunities for shared discussion.
- ▶ AI-focused training programs to strengthen skills, provide practical tools and support new ways of creating impact.

- ▶ Reflection discussions with employees to follow up on career development, wellbeing, integration and engagement.
- ▶ A preventive program supporting work ability and long-term wellbeing, carried out in cooperation with healthcare providers.

Support in the early stages of a career

- ▶ Self-leadership and teamwork training for younger employees at the start of their careers.
- ▶ Clarified tutor roles and responsibilities to ensure new hires receive consistent support during their first stages at the firm.

Support when roles or life situations change

- ▶ Induction and co-mentorship programs designed to support employees when moving into a new role.
- ▶ Additional compensation and benefits during family leave, as well as support for working parents.

ED&I

Fair treatment, inclusion and psychological safety are important for motivation, engagement and a strong workplace culture. We want Roschier to be a place where people with different backgrounds and life situations can feel included, contribute fully and have equal opportunities to grow. Respect for human rights is part of our sustainability work, and we take active steps to promote equal rights and prevent discrimination across the firm.

Equal access to development and career progression is a central part of our talent work. We also want to show that a successful career in law, including partnership, can be combined with parenthood and family life. Beyond our own firm, we promote ED&I by working with clients to share insights and best practices, supporting inclusion and diversity initiatives through pro bono work, and taking part in discussions, for example through the Bar Associations, on the future of the legal profession.

We follow progress at firm, team and individual levels. Firm management, Talent specialists and the Sustainability and Collaboration Committee monitor gender inclusion across the organization, while the Partner Committee follows representation in the partnership and governance bodies. The Talent team also reviews input from employee surveys and discussions, performance reviews and compensation processes from an equality perspective.

In the reporting year, the share of female partners at our firm increased from 22% to 25%, reflecting a five-year partner promotion trajectory in which women accounted for 55% of promotions and men for 45%. In addition, the share of women on the Board also increased, resulting in equal representation of women and men. See chapter Targets & KPIs for information on progress.

ROSCHIER POLICIES AND GUIDELINES

- Roschier Way guidelines incl. diversity plan

ACTIONS TAKEN IN 2025–26:

- Continued the pay equality assessment and related reporting to ensure compliance with the requirements of the EU Pay Transparency Directive.
- Built further on co-mentoring and networks for senior practitioners to promote diversity and strengthen the partnership pipeline.
- Supported and participated in the OUTstanding Leaders program, a talent development program provided by our client, focused on supporting and empowering LGBTQ+ persons, particularly senior leaders, and fostering an inclusive company culture.
- Co-hosted the Rakel conference, an event arranged by the Swedish Bar Association to promote sustainable careers for women in law firms. The event brought together leaders from five business law firms for a panel discussion on practical equality work, where managing partners and senior leaders shared concrete examples of what drives progress in everyday practice.
- Arranged an internal panel discussion on career journeys in the legal field with all female partners in the firm.

FOCUS AREAS 2026–27:

- Further strengthen gender equality by developing the work carried out in relation to the Agnes Lundell Society initiative through continued activities and forums.



Society



Our ambition is to contribute to the sustainable development of society and to support those working to drive positive change. We do this by participating in relevant societal discussions, engaging in meaningful pro bono work and supporting charities, non-profit organizations and other partners whose missions align with our strategy and values.

Fostering dialogue

During the reporting year, we implemented Roschier Impact, a renewed framework for our societal engagement. The framework brings together the firm's pro bono work, sponsorships, charitable donations, academic collaborations and other initiatives that contribute to positive societal impact. Its purpose is to provide a clearer and more strategic approach to community engagement, while ensuring that our efforts are aligned with the firm's values, long-term priorities and desired future impact.

Under Roschier Impact, we focus on initiatives where legal and other expertise, collaboration and financial support can create meaningful value. Our focus areas are society and environment, children and youth, and emerging entrepreneurship. In practice, this includes educational collaborations, mentoring and legal competitions for young people, pro bono legal support for organizations working with environmental and equality-related issues, and partnerships that promote innovation and entrepreneurship.

A key objective of the renewed framework is to strengthen how we measure impact. In the legal industry, pro bono work has traditionally been measured primarily by the number of hours recorded. Going forward, we aim to identify additional KPIs that better capture the outcomes and impact of our engagements.

ROSCHIER IMPACT IN BRIEF

- ▶ All CSR and pro bono partnerships under one umbrella.
- ▶ A clear internal review process with a step-by-step structure.
- ▶ Focus on measuring output and impact.
- ▶ Pro bono work also covers non-legal work.
- ▶ Increased visibility and communication.

Roschier Impact focus areas:

Society and environment

Children and young people

Emerging entrepreneurship



Pro bono work remains one of the key forms of support within Roschier Impact. We are proud to support organizations that may otherwise face barriers in accessing the legal expertise needed to amplify their impact in areas such as diversity, inclusion, equality, environmental protection, youth entrepreneurship, research and healthcare.

All new initiatives are reviewed through a structured process to ensure transparency, strategic alignment and responsible use of resources. The intake and management of new pro bono clients and assignments are handled in the same way as client assignments, including conflict checks and other KYC procedures. For the seventh consecutive year, the number of hours recorded for pro bono work exceeded our annual target of 1,800 hours. In the reporting year, a total of 2,025 hours were recorded for pro bono work, representing an increase of 10% compared to the previous year.

PRO BONO WORK IN 2025-26

- ▶ 2,025 hours of pro bono work
- ▶ 38% of the firm's lawyers participated in pro bono projects
- ▶ 6 new partnerships

In addition to pro bono work and charitable support, we seek to create space for constructive and inclusive dialogue in the societies we serve. In a time marked by global challenges ranging from security threats to sustainability concerns, we believe that bringing together diverse perspectives is more important than ever. We increasingly collaborate with clients and our broader network to provide platforms for discussion, exchange of ideas and shared learning.

Our main societal engagement event continues to be House of Many Voices. Arranged twice a year in Helsinki and Stockholm, House of Many Voices brings together people from different sectors of society to discuss topical issues and share perspectives. During the year, the concept also generated several related events. In June 2025, House of Many Voices took a new form when we hosted a stage at Almedalsveckan in Sweden for seven of our pro bono, CSR and collaboration partners, including Save the Children, Reach for Change, the John Nurminen Foundation and Transparency International Sweden. Based on the positive feedback received from our partners, we will repeat the concept in Visby this year.

Key performance indicator:

Number of hours worked on pro bono assignments annually

See chapter Targets and KPIs for information on progress.



BUILDING THE LEGAL FOUNDATION FOR KUMMIT'S TUE PIENTÄ CAMPAIGN

We supported our pro bono partner Lastenklินิกoiden Kummit by providing legal advice for its Tue pientä campaign. Tue pientä is a child-centred charity campaign in which familiar branded products are given a new, playful visual identity designed by children. The children's creative contribution is reflected in the campaign products, which will be sold in stores and online in September and October 2026.

Our work covered legal support from planning through implementation. This included drafting and negotiating agreements with brand partners, retailers and participating families; establishing rights transfers and licensing arrangements; and advising on the lawful use of children's creative works. The project also included advice on trademark strategy and registration, data protection, compliance and risk management, helping to create a secure and scalable legal framework for the campaign.

This work supports the efficient implementation of the campaign while safeguarding the interests of the participating children, families, partners and charity. The proceeds from the campaign will support Kummit's work to promote children's health and access to the best possible care across Finland. The five university children's hospitals supported by Kummit provide care for children and young people from all parts of Finland.

ROSCHIER POLICIES AND GUIDELINES

- ▶ Roschier Impact guidelines
- ▶ Confidentiality and professional code of conduct
- ▶ Conflict check guidelines

MAKING A REAL DIFFERENCE FOR YOUNG PEOPLE IN SUBURBAN AREAS

Since 2012, Roschier has supported Dream Challenge, a motivational program developed by A Million Minds to empower middle school students in Stockholm's suburban areas. The initiative aims to strengthen young people's confidence, future orientation and belief in their own potential.

The fall 2025 program brought together students from several suburban schools and more Roschier volunteers than ever before. Colleagues from across the firm, different teams and various experience levels took part as coaches and mentors, reflecting the broad internal engagement behind the initiative.

Through a structured four-week program, students learn about personal finance, goal-setting and presentation skills while developing a personal plan for their future. The program concludes with a presentation to a jury, where the strongest plans are recognized.

Dream Challenge was launched to address disparities in high school eligibility among ninth-grade students in Sweden and to support young people at a critical stage before the transition to upper secondary education. By offering encouragement, guidance and practical tools for planning ahead, the program seeks to strengthen motivation and future opportunities.

A Million Minds is a nonpartisan and nonreligious think-and-do tank dedicated to empowering young people in Sweden's underserved urban areas through programs focused on social sustainability, motivation, inclusion, democratic participation and advocacy.



Environment

We are committed to reducing the environmental impact of our operations in addition to supporting clients and pro bono partners in advancing a more sustainable future. For more than a decade, we have managed our operational environmental risks and impacts through an ISO 14001:2015 environmental management system. This work is complemented by collaboration with an external expert to map and calculate our greenhouse gas emissions.

The Double Materiality Assessment, conducted in spring 2025, confirmed E1 climate change as a material topic, covering both climate change mitigation and adaptation. The assessment indicates that our main negative environmental impacts arise from energy-related Scope 2 emissions and Scope 3 value chain emissions.

These findings align with our understanding of the areas that most affect our environmental performance: energy and resource use, business travel, procurement of goods and services, and waste management. We are gradually expanding our emissions reporting to cover the entire Scope 1-3 by 2028, using a phased three-year approach to strengthen data quality and reporting accuracy.

Air travel remains a significant source of Scope 3 business travel emissions due to our one-firm business model, with joint leadership and integrated teams working across our Helsinki and Stockholm offices. We are therefore reviewing both our reduction target and related measures to identify an approach that better supports cross-border collaboration while keeping travel-related emissions under control. To address the impact of air travel, we continue to develop our digital meeting tools and practices, improve the accuracy of travel emissions data, and assess ways to reduce travel program leakage, including bookings made outside preferred channels. We also address residual air travel emissions through carbon offsetting.

Together with our phased expansion of Scope 1-3 emissions reporting, our ISO 14001:2015 environmental management

system provides the framework for setting environmental objectives, monitoring performance and supporting continual improvement. The system is assessed annually through a third-party audit to confirm continued conformity with ISO 14001 requirements. A recertification audit is conducted every third year, the next scheduled for 2006.

Energy-efficient office premises are another important area of our environmental work. For several years, both of our offices have been powered by energy and electricity from 100% renewable sources.

We continue to develop workplace solutions that support resource efficiency and environmentally responsible day-to-day practices. A recent example is the ongoing office expansion and renovation work at our Stockholm office, which will increase the office space from roughly 1,600 sqm to approximately 6,400 sqm. The target is to ensure that the project is executed with minimal environmental impact, promotes circular economy principles, and creates a healthy and inclusive work environment with energy-efficient solutions, low-emission materials, and sustainable waste management and recycling strategies.

Finally, to strengthen awareness internally of our environmental processes and targets, we ask all new employees to complete mandatory e-learning on our environmental management system as part of their onboarding. Completion is monitored and followed up. The completion rate among new employees was 100% during the reporting year.

Key performance indicators:

Business travel

Electricity and energy

Paper consumption

Completion rate of environmental e-learning

See chapter Targets and KPIs for information on progress.

ROSCHIER POLICIES AND GUIDELINES

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

HIGHLIGHTS 2025-26

- ▶ Launched a procurement policy to strengthen the integration of social and environmental considerations into supplier management.
- ▶ Expanded emissions reporting to include additional Scope 1 and Scope 3 sources, including leased electric vehicles and taxi travel.
- ▶ Increased completion rate for mandatory environmental e-learning from 99% to 100%.
- ▶ Focused on catering and event management to identify opportunities to reduce environmental impacts, including food waste, printed materials and event decorations.

FUTURE FOCUS AREAS

- ▶ Transition to an updated travel booking tool to reduce travel program leakage, improve emissions data accuracy and support more comprehensive travel risk management. The tool will be rolled out across our offices in autumn 2026.
- ▶ Continue the phased expansion of our emissions reporting to cover Scope 1, 2 and 3 emissions by 2028, with a focus on strengthening data quality and reporting accuracy.
- ▶ Further develop supplier management and procurement processes to support informed and responsible purchasing decisions, with social and environmental considerations embedded in the process.

CARBON FOOTPRINT MANAGEMENT AND OFFSETTING

We cooperate with NGS Finland through its climate responsibility program, which supports our carbon footprint management, GHG emissions calculation, emissions reduction planning and carbon offsetting. The emissions reporting is based on the Greenhouse Gas Protocol and supports reporting in line with ESRS requirements, including ESRS E1 climate change. Our energy intensity was 7.1 MWh/M€ in this reporting period, using the turnover for the full calendar year 2025.

For the 2024–25 reporting period, our measured GHG emissions amounted to 952.7 tCO₂e. These emissions were addressed through carbon offsetting via NGS. The offsetting portfolio included afforestation and extended forest rotation projects, which support carbon sequestration and carbon sinks in Finland.



CONTINUOUS ACTIONS TO REDUCE OUR ENVIRONMENTAL FOOTPRINT

ISO 14001:2015
environmental
management system
since 2011



Energy-efficient
office spaces,
incl. workstations
and devices



Mandatory e-learning
for newcomers to
raise awareness of
environmental impact



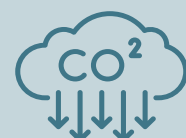
LEED and BREEAM
certified office
buildings



All
electricity
and energy
100%
renewable
(solar, hydropower
and wind)



Commuting
benefit included
in employee
benefits program



Annual offsetting of
all measured carbon
emissions



Ethics and compliance

As attorneys-at-law, we handle confidential matters and are expected to act with high ethical and professional standards. We do this by managing risks, conducting careful client due diligence, maintaining high standards of personal integrity and data protection, and safeguarding sensitive information through strong cybersecurity practices. Together, these areas help us maintain trust, meet our obligations and support long-term resilience.

Business ethics

We are committed to the highest legal, ethical and professional standards. We comply with applicable laws and regulations, including human rights laws, export controls, sanctions imposed by the EU and the United Nations, relevant Bar Association rules and other professional ethical standards governing lawyers.

We also support the principles of the United Nations Global Compact, the United Nations Universal Declaration of Human Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work.

Roschier takes a risk-based approach to ethical compliance and is committed to preventing bribery, corruption and improper influence in all forms. We do not allow the offering, promising, giving, requesting or accepting of anything of value to influence a decision, obtain an improper advantage or otherwise misuse entrusted power for private or professional gain.

This includes, among other things, fraud, embezzlement, facilitation payments, kickbacks and undisclosed conflicts of interest. The policy applies to all Roschier partners, employees, consultants, contractors and third parties acting on the firm's behalf, in all jurisdictions where Roschier operates.

ROSCHIER POLICIES AND GUIDELINES

- ▶ Confidentiality and professional code of conduct
- ▶ Gift and hospitality guidelines
- ▶ Supplier code of conduct

Risk management

Our risk management work supports effective governance and decision-making through a structured assessment of risks across strategic, business and operational dimensions. During the reporting period, we have further strengthened our approach by enhancing the consistency of risk impact and likelihood assessment and prioritization, building on earlier work focused on firm-level risk mapping and evaluation. The Board holds ultimate responsibility for risk management, supported by the Firm Management, the Risk Manager and the Risk Management Panel. The Risk Management Panel plays a central role in regularly reviewing and discussing firm level risks, including their prioritization, impact and mitigation.

Client due diligence, cybersecurity and people-related risks remain key focus areas. We also continuously monitor the external risk environment, including regulatory developments, market conditions and technological change, with increasing attention to artificial intelligence and its implications for confidentiality, data protection and the quality of legal advice. During the reporting period, the firm also established an AI policy introducing principles, controls and accountability mechanisms to address AI-related risks.

In the next reporting period, we will focus on embedding sustainability-related risk analyses, such as the annual review of our impacts, risks and opportunities (IROs), into the firm's broader risk management framework.

Client due diligence

As a law firm and members of the Finnish and Swedish Bar Associations, we are committed to the high ethical and professional standards of our profession. Anti-money laundering legislation, EU AML rules and Bar Association guidelines require us to continuously monitor our client relationships. This means collecting and reviewing information to help prevent, detect and investigate money laundering, terrorist financing and related underlying crimes.

We also screen applicable sanctions lists and sectoral sanctions to ensure that our services are not provided to sanctioned companies or individuals. At the start of the reporting period, the Finnish Bar Association issued new guidelines, which we reviewed carefully and reflected in our internal guidelines. This included an updated approach to the use of client funds accounts and related documentation. We also continued to develop our sanctions-related guidelines, risk assessment and ways of working. No corruption cases were identified during the reporting year.

Long-standing client relationships support our business strategy and help us understand our clients' ownership structures, business activities and source of funds. Even so, we apply the same robust Know Your Client (KYC) process to both new and existing clients whenever a new assignment is opened. The rules of the Finnish and Swedish Bar Associations, together with international codes of conduct, also define conflict situations that may prevent us from accepting an assignment.

Over the past few years, we have moved towards a more centralized conflict check process. This has streamlined our work and significantly improved the quality of our checks. Today, a large share of the firm's conflict checks is handled centrally. We continue to review and improve our processes, including how modern technology, automation and AI can support manual work, while keeping fact-based decisions on potential findings with our partners.

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, Firm Management and the Board, as required. These processes are supported by internal guidelines and mandatory annual training for all personnel on client onboarding, insider matters and anti-money laundering.

Mandatory AML e-learning is part of the onboarding program for all new employees. The completion rate for the reporting period was 100%. During the reporting period, we also launched a new mandatory AML e-learning for the whole firm, replacing the previous annual in-class training.

During the next reporting period, we will prepare for the sixth Anti-Money Laundering Directive (6MLD), which, together with the new EU AML regulation and related local implementation in Finland and Sweden, will enter into force in July 2027.

Key performance indicators:

Zero corruption cases

Completion rate of e-learning on anti-money laundering

See chapter Targets and KPIs for information on progress.

LOCAL BAR GUIDELINES

- ▶ Advokatsamfundet – Vägledning penningtvättslagstiftning (2019)
- ▶ Suomen Asianajajaliitto – Ohje rahanpesun ja terrorismin rahoittamisen estämisestä (2025)

ROSCHIER GUIDELINES

- ▶ Anti-money laundering guidelines
- ▶ Roschier risk assessment
- ▶ Conflict check guidelines
- ▶ Insider guidelines

Data protection and privacy

We are committed to maintaining high 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 we remain focused on upholding data subjects' rights under the GDPR.

Personal data is handled only for its intended purpose and is accessible only to authorized personnel whose roles require such access. We also work to ensure that the data we process is accurate, relevant and retained only for as long as necessary, in line with legal requirements and our internal retention policies.

We have robust technical and organizational safeguards in place to protect the personal data of our clients, employees and prospective employees. These safeguards include secure access controls and clear internal protocols for handling data. We also maintain procedures for reporting and investigating potential data breaches, supporting our continued focus on 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 ISO/IEC 27001:2022 certified Information Security Management System strengthens risk management, cyber resilience and operational excellence, and demonstrates our use of recognized practices to safeguard employees, clients and sensitive data against cyberattacks, data breaches and insider risks. A comprehensive recertification audit is conducted every three years, supported by annual surveillance and internal audits to ensure that the system continues to meet its objectives. We also maintain an outsourced 24/7/365 Security Operations Centre to monitor potential security breaches and abnormal activity.

During the reporting period, we introduced a new major incident management process to support structured incident response, risk management and continuous improvement. We also strengthened oversight of third-party risks by enhancing supplier evaluation and monitoring practices, and finalized and rolled out a firm-wide AI policy.

We are committed to developing our tools and adapting our methods in response to the evolving threat landscape. A central part of this work is enhancing security awareness across the firm. Completion of mandatory cybersecurity e-learning is one of our key performance indicators, and all personnel are expected to complete annual training. Newcomers complete the training as part of their onboarding, and completion is systematically tracked and followed up, as described in the Targets and KPIs chapter.

Looking ahead, we will continue to develop our Information Security Management System and enhance our data governance framework by introducing more structured information classification to support the appropriate handling and protection of sensitive information.

Key performance indicator:

Completion rate of cybersecurity e-learning

See chapter Targets and KPIs for information on progress.

HIGHLIGHTS FY 2025–26

- ▶ Created new major incident management process.
- ▶ Strengthened supplier evaluation and monitoring practices.
- ▶ Introduced an AI policy.
- ▶ Maintained completion rate for mandatory cybersecurity e-learning at 100%.

ROSCHIER POLICIES AND GUIDELINES

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



Targets and KPIs

Ethics and compliance

Client due diligence

KPI	TARGET	ACTUAL 2025-26
Percentage of new employees who have completed e-learning on anti-money laundering	100%	100%

Ethical conduct

KPI	TARGET	ACTUAL 2025-26
Number of corruption cases	0 cases yearly	0

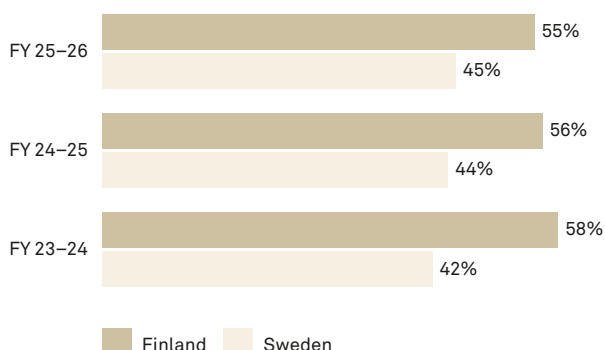
Cybersecurity awareness

KPI	TARGET	ACTUAL 2025-26
Percentage of new employees who have completed e-learning on cybersecurity awareness	100%	100%

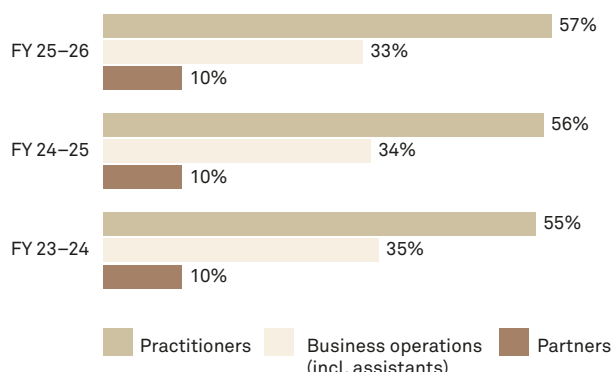
People

Diversity & Inclusion

Total number of employees*



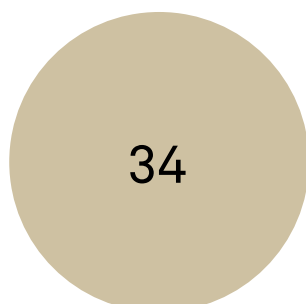
Employees by employee category



*The total number of employees (excl. trainees) employed by Roschier in the reporting year 2025-26 was 526. On top of this, Roschier employs an average of 65 students per year, who work in various trainee positions at the firm.

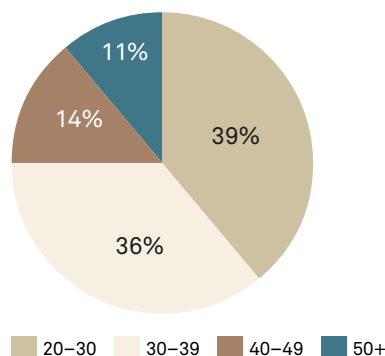
Age distribution

Average age

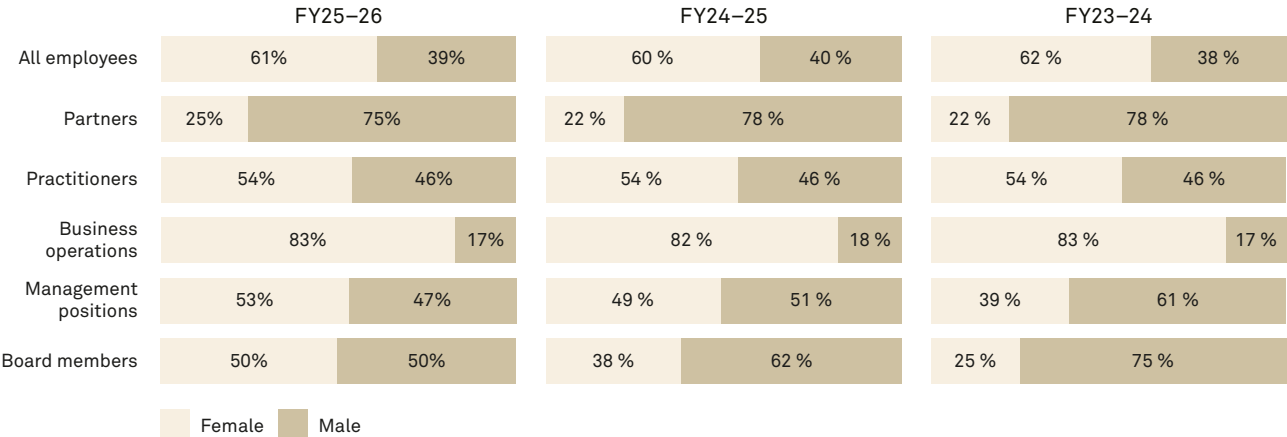


The average age has stayed the same in the past two reporting years.

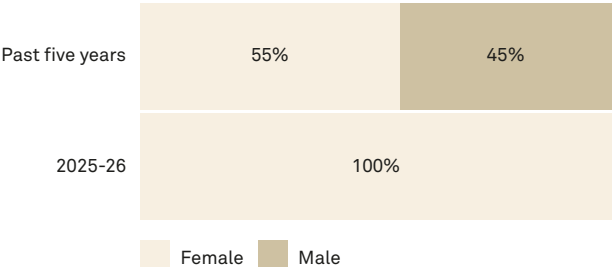
Employees by age group



Gender balance



Partner promotions



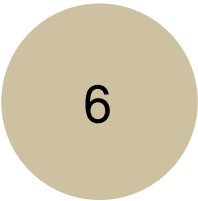
The share of female partners continues to grow steadily, which is visible in the 5-year trajectory regarding partner promotions. This reflects our long-term action plan towards a more even gender balance in senior positions that we aim at by promoting meritocracy while retaining and supporting female lawyers and partners in their career.

Values and code of conduct

KPI	TARGET	ACTUAL 2025-26
Number of confirmed harassment cases	0 cases yearly	0

People & engagement

Employee Net Promoter Score (eNPS), Spring 2026



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 2026 score has improved and is higher than a year ago, with a very high response rate.

Overall Pulse result*, Spring 2026



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 24 hours on training and skills development.

Society

Pro bono work

KPI	TARGET	ACTUAL 2025-26
Number of hours worked on pro bono assignments annually	1,800 h	2,025 h



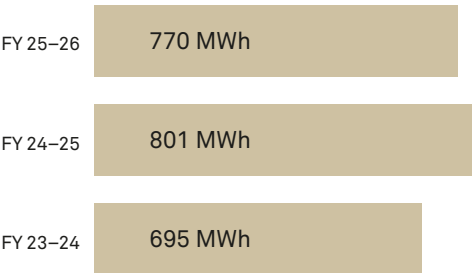
The environment

Environmental awareness

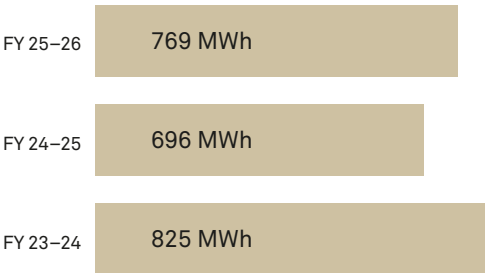
KPI	TARGET	ACTUAL 2025-26
Percentage of new employees who have completed e-learning on environmental aspects	100%	100%

Electricity

Electricity consumption, firm-wide

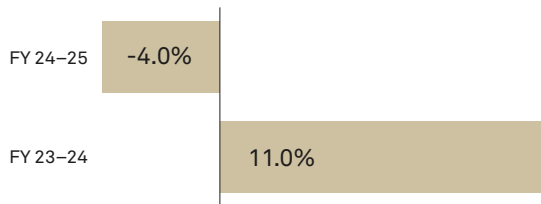


Heating and cooling consumption, firm-wide

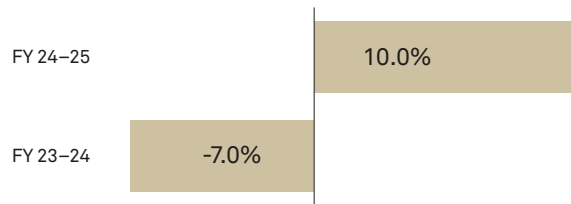


Electricity consumption has decreased from the reporting year 2024-25. All purchased electricity is 100% renewable, produced by wind, hydropower and solar.

Electricity consumption in relation to previous reporting periods

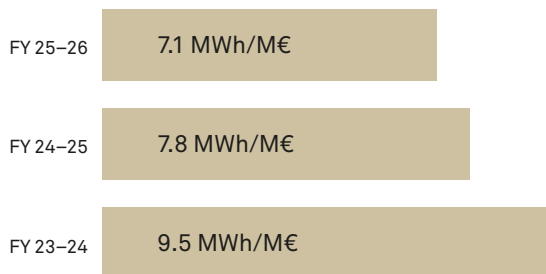


Heating and cooling consumption in relation to previous reporting periods



The total consumption of heating and cooling has decreased by 10% from the previous reporting period. 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.

Energy intensity per net revenue



Energy intensity per net revenue in relation to previous reporting periods



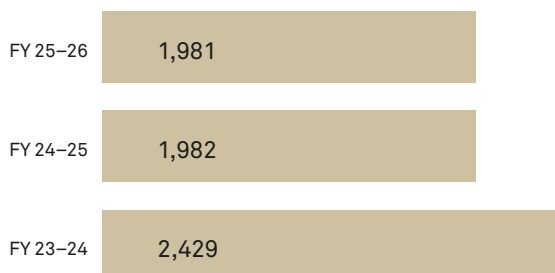
The energy intensity metric was included for the first time in the current report. The value for FY 2025-26 has been calculated using the turnover for the full calendar year 2025, as the 2025-26 turnover has not been confirmed by the time of producing this report.

Paper consumption

KPI	TARGET	ACTUAL 2025-26
Number of printouts/employee	Reduction of printouts by 3% per employee yearly.	0,1% decrease from FY 2024-25

The past three years show a declining trend in paper consumption with targets met by a wide margin. In the current reporting year, the number of printouts per employee remained almost at the same level as the year before, showing only a minimal decrease.

Number of printouts per employee, firm-wide

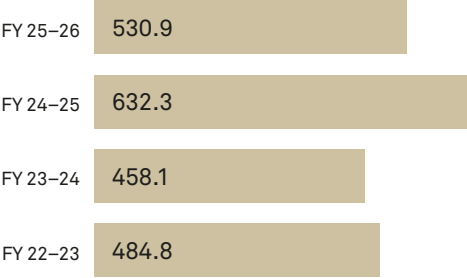


Number of printouts per employee in relation to previous reporting periods



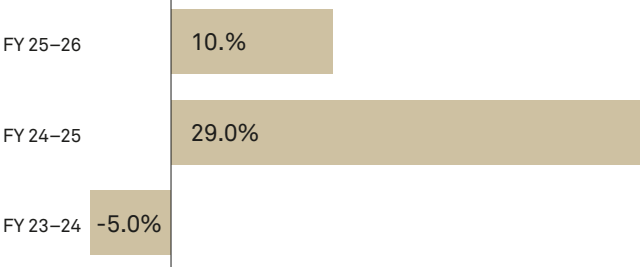
Business travel emissions

Flight emissions, tCO₂e, firm-wide



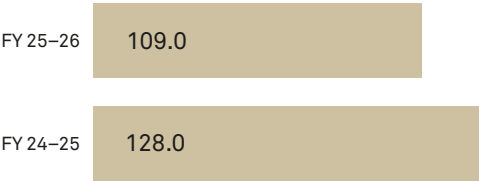
For the current reporting year, the previous pre-covid baseline year 2018-19 has been replaced by the new baseline year 2022-23. In addition, the previous target of reducing emissions related to air travel by 3% annually has been excluded from the report. While air travel is still a remarkable emission source due to our one-firm business model, we have decided to review both the numerical target and our actions to find a model that better supports our purpose to work seamlessly across borders while keeping travel-related emissions under control.

Flight emissions in relation to baseline year 2022-23



In the current report, the previous pre-covid baseline year 2018-19 has been replaced by the new baseline year 2022-23. In comparison with the new, post-covid baseline, our air travel emissions have increased by 10%. Like previous years, we address residual air travel emissions through carbon offsetting.

Employee commuting emissions, CO₂e/employee, firm-wide



Emissions from employee commuting to and from work are calculated based on an annual employee survey. The data was 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. Emissions from remote work are included in our total emissions. We address residual emissions from commuting and remote work through carbon offsetting.

Employee commuting emissions in relation to previous reporting period



About this report

This non-financial information report refers to the fiscal year 1 June 2025 – 31 May 2026 and it is the 8th consecutive report published by Roschier. Unless otherwise indicated, the report covers the consolidated information of Roschier, Attorneys Ltd. (business ID 9209362-9) and Roschier Brands, Attorneys Ltd. (business ID: 1024362-0) in Helsinki, and Roschier Advokatbyrå AB (business ID 556686-5670) in Stockholm. 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). In signing the annual financial statements, the Board also approved the non-financial information report.