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**Sustainability  
Report 2025**

# Greetings from the Managing Partner

At Borenius, our commitment to responsible business is rooted in our values and forms an integral part of our operations. For us, sustainability means implementing concrete practices that drive positive environmental, social and governance change. With clarity, we focus on the practices that, given the nature of our business and expertise, have the most positive impact.

Through close assignment collaboration with our clients, we drive positive change as clients across industries undertake green transition investments. We play our part in improving Finland's investment environment. One example of this is Borenius' collaboration with Amcham Finland on concrete proposals on how to reform the permit system to expedite investments without compromising on the environment. These proposals were then included in Finland's government programme.

In autumn 2024, we conducted our first double materiality assessment (DMA) in preparation for the EU Corporate Sustainability Reporting Directive (CSRD). This process helped us identify our most material impacts, risks and opportunities under the European Sustainability Reporting Standards (ESRS), whilst aligning our sustainability practices with our overall strategy. During 2025, sustainability reporting regulation underwent significant changes, resulting in Borenius no longer falling within the scope of CSRD reporting. We chose to prepare our first sustainability report in accordance with the EU's Voluntary Sustainability Reporting Standards (VSME), as this approach allowed us to build on the results of our double materiality assessment and focus our efforts on ensuring that we have appropriate actions, policies, and targets in place in relation to the sustainability topics that are material to us.

Our people are our greatest asset – their motivation, wellbeing and performance draws on the power of encouraging leadership and leading together. We focus on this and its everyday implementation. Giving back to society also enhances our inclusive culture. Our carefully selected pro bono partners reflect our commitment to promoting diversity and social inclusion. A common thread among our pro bono partners is ensuring that disadvantaged youth are offered opportunities to play a significant role in society and to shape their future. People across our firm, regardless of their skill set, can participate in a programme they are particularly passionate about and where their skills can benefit others. I continue to meet and engage with young people from a wide range of socioeconomic backgrounds through our trainee programmes, making a point to encourage them personally and reinforce that a career in law is well within their reach.

Our business is built on trust, which is fortified by robust governance. This 2025 sustainability report describes our sustainability goals and related practices.

*Johan Roman,  
Managing Partner*



# Basis for Preparation and Company Information

## About us

Borenius is a premier independent Finnish law firm, providing services to Finnish and international corporate clients. With over 150 lawyers, we offer expertise spanning 29 service areas. Our clients rely on us for complex matters that demand strong cross-practice capabilities, such as transactions and strategic investments. Borenius also focuses on dispute resolution and high-end advisory. We have 230+ employees and representative offices in London and New York.

*This sustainability report has been prepared in accordance with the EU's Voluntary Sustainability Reporting Standards for SMEs (VSME), applying the Basic and Comprehensive Module. The report covers Borenius Attorneys Ltd on an individual basis, encompassing operations at our Helsinki and Tampere offices for the period 1 January to 31 December 2025.*

## Third-Party Audits and Recognitions



**Recognised with Bronze Medal in EcoVadis Assessment**

We have obtained a Bronze Medal in the EcoVadis sustainability assessment since 2019, now placing us among the top 35% of companies evaluated globally over the past year. The 2025 assessment introduced more stringent evaluation criteria, making our 5-point score increase – now at 65/100 – more meaningful for us. EcoVadis evaluates companies across four key themes: Environment, Labour & Human Rights, Ethics, and Sustainable Procurement. Medals are awarded to companies that demonstrate robust systems and transparent reporting in these areas.



**Over 15 Years in Compliance with WWF's Green Office Programme**

Borenius has had over 15 years of partnership with WWF's Green Office programme. Since joining in 2009, we have been a pioneer among Finnish law firms in adopting and maintaining Green Office certification.



**First Finnish law firm to receive the ISO/IEC 27001 certificate**

We have received the ISO/IEC 27001:2013 certificate as the first law firm in Finland on 28th September 2021. The certificate was renewed and updated to ISO/IEC 27001:2022 on 27th September 2024 and is valid for three years. Both certifications were issued by DNV. As an internationally recognised standard for information security management systems (ISMS) ISO/IEC 27001 helps organisations become risk-aware and proactively identify and address weaknesses through a holistic approach to information security, vetting people, policies and technology. With an ISMS and a risk management process that meets the requirements of ISO/IEC 27001 Borenius preserves the confidentiality, integrity and availability of information. Confidentiality ensures only the right people can access information held by us. Integrity means data is reliably stored. Availability ensures Borenius and our clients can access information whenever necessary so that business purposes and client expectations are satisfied.

## Our values

- Respecting others
- Succeeding together
- Taking pride in our work

Legal form:

## Limited Liability Company

NACE sector classification code:

## 69101 Legal representation activities

## Key Figures

Turnover (2025):

**MEUR 57**

Size of the balance sheet (2025):

**MEUR 31**

# Practices, Policies and Future Initiatives for Transitioning Towards a More Sustainable Economy

Topic	Sub-topic	Sub-sub-topic	Our practices, policies and future initiatives covering these topics	Read more	Our targets relating to these topics
S1 Own Workforce	Working conditions	Working time and work-life balance	Personnel development plan Work time balancing and monitoring Remote work plan Project management development Parental leave policy Development discussions Sustainable performance management as a part of encouraging leadership strategy	<a href="#">page 9</a>	Ensure an excellent employee experience, well-being and a supportive work community
		Freedom of association, including the existence of work councils	Employee reporting channels Occupational safety and health committee Dialogue group	<a href="#">page 9</a>	
		Health and safety	Encouraging open communication and interaction Project management development Leadership development Occupational healthcare co-operation Early intervention and caring model Auntie service Occupational safety and health committee Crisis Management Guide	<a href="#">page 9</a>	
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Equality and equal opportunities plan Equal parental leave policy Pay equity monitoring and taking part in relevant pay surveys Occupational safety and health committee	<a href="#">page 9</a>	Ensure an excellent employee experience, well-being and a supportive work community
		Training and skills development	Finnish BAR association's training hour requirement Development plan as a part of development discussions Knowledge Management and Borenius Learning Project management development Best practices and lessons learned shared actively Participation in external seminars and courses Development discussions	<a href="#">page 10</a>	
		Measures against violence and harassment in the workplace	Policy for the prevention and elimination of inappropriate conduct and harassment Encouraging open communication and interaction Communication about reporting channels and guidance on alternative channels Occupational safety and health committee	<a href="#">page 10</a>	
		Diversity	Awareness and appreciation of differences as a part of encouraging leadership strategy Pro Bono work to enhance diversity in the legal field	<a href="#">page 11</a>	
G1 Business Conduct	Corporate culture	Borenius values Borenius Code of Conduct* Internal communication and training on ESG topics Encouraging open communication and interaction Leadership strategy & One Borenius approach as a part of strategy	<a href="#">page 11</a>	Strengthen employee sustainability awareness and practices Ensure an excellent employee experience, well-being and a supportive work community Further development of Pro Bono work and engage personnel more actively <a href="#">See page 12</a>	
	Protection of whistle-blowers	Whistleblowing process and guidance	<a href="#">page 12</a>		
	Corruption and bribery	Prevention and detection including training	Borenius Code of Conduct* Finnish BAR Association Code of Conduct* Corruption and bribery prevention training	<a href="#">page 11</a>	Strengthen employee sustainability awareness and practices <a href="#">See page 12</a>
E1 Climate Change	Climate change	Climate change adaptation	ESG-related client work Training for clients on ESG topics	<a href="#">page 14</a>	
		Climate change mitigation	Annual monitoring of emissions and emission reduction targets	<a href="#">page 16</a>	Reduce our CO2 emissions: • Net zero by 2050 • Scope 1 and 2 down by 70% 2023 → 2030 <a href="#">See page 16</a> <a href="#">See page 16</a>

\*Publicly available

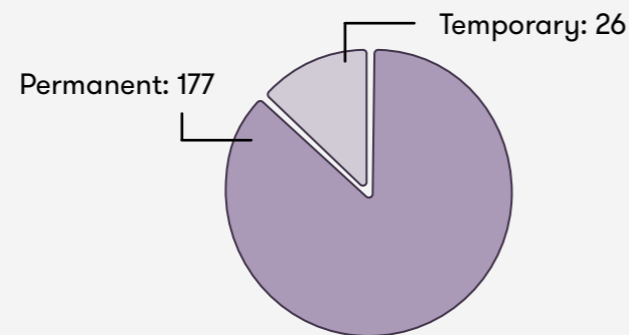
# Our People

Our employees are the cornerstone of our firm. Together, we strive for an encouraging work environment characterised by strong team dynamics, sustainable performance management and a robust sparring culture. By upholding these practices, we ensure excellent employee experience and wellbeing.

**204** Number of employees  
(full-time equivalents, 2025)

**13%** Employee turnover rate  
(2025)

**Type of employment**  
(full-time equivalents):



## Gender (full-time equivalent)

All employees (2025):



Female: 122 Male: 82

Lawyers incl. partners (2025):



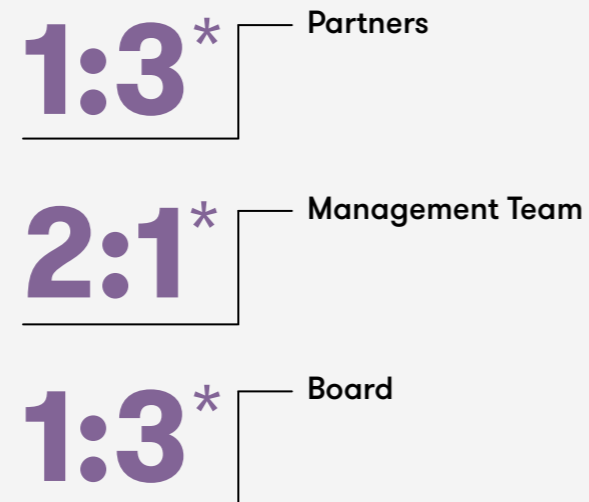
Female: 48% Male: 52%

Partners (2025):



Female: 23% Male: 77%

**Female-to-male ratio at management level (2025)**



**Do employees receive pay that is equal or above applicable minimum wage:**

Yes

\*female-to-male ratio

The average number of annual training hours per employee, broken down by gender (2025)	
Females	36
Males	34

Number of recordable work-related accidents (2025)	6
Number of fatalities as a result of work-related injuries and work-related ill health (2025)	0

## Working Time and Work-Life Balance

Borenus promotes work-life balance by continuously developing our working conditions, ways of organising the work and means to support individual well-being.

We have a flexible hybrid working model, which supports integrating professional and personal lives effectively. Whilst this flexibility supports well-being, we recognise that the project-based nature of legal work and international mandates can create challenges, including unpredictable workloads and fluctuating working hours. To mitigate these risks and ensure employee well-being, we actively monitor workload distribution, encourage regular breaks, and promote open dialogue between employees and management on capacity and well-being.

We demonstrate our commitment to employee well-being also through enhanced family-friendly policies. Borenus offers extended paid parental leave of four months for both parents, exceeding the statutory minimum requirements. Additionally, we provide employer-funded sick childcare services. These benefits ease the integration of work and family life.

## Freedom of Association, Including the Existence of Work Councils

Borenus keeps all employees up to date about topical matters in a straightforward manner. We maintain multiple channels to ensure employee voices are heard in decision-making processes. These include employee reporting channels, an Occupational Safety and Health Committee, and a dialogue group, and our Employer Branding HUB. These mechanisms for employee participation contribute to transparency, enable proactive anticipation of future developments, and strengthen organisational commitment. We recognise that meaningful dialogue and consultation are fundamental when creating a supportive work community where employees feel valued and heard.

## Health and Safety

Borenus facilitates a close-knit work community, which promotes a sense of belonging and helps prevent isolation, which is particularly important in hybrid working environments.

To address the health risks associated with demanding legal work, we have implemented proactive measures including:

- Encouraging open communication and interaction
- Project management development
- Leadership development
- Occupational healthcare cooperation
- Early intervention and caring model
- Auntie service
- Occupational Safety and Health Committee
- Recreational benefits

## Gender Equality and Equal Pay for Work of Equal Value

Borenus is committed to equal pay for work of equal value. Our compensation structure is based on consistent criteria including years



# Business Conduct

Well-established governance forms the foundation of our commitment to sustainable and responsible business practices. At Borenius, we recognise that maintaining the highest standards of ethics, integrity and transparency is essential not only to our success as a law firm, but also to our role in contributing to a well-functioning society and strengthening trust in the legal profession.

## Corporate Culture and Values

Our culture is built on three values:

- **Succeeding together:** We work as one team with our colleagues, clients and business partners. We are stronger together, which drives us to achieve higher levels of success.
- **Respecting others:** We foster a culture of respect within our organisation which we embrace and demonstrate in our dealings with clients, business partners and the community as a whole.
- **Taking pride in our work:** We apply our passion for excellence and innovation for the benefit of our clients. We focus on the process, including client service experience, business ethics and trust, enabling us to produce work of the highest quality and exceed expectations.

## Ethics and Compliance

We conduct business and provide legal advice in accordance with the highest legal and ethical standards, including comprehensive cybersecurity measures, thorough conflict of interest and client due diligence, and maintaining zero tolerance for corruption and bribery. Our operations are governed by the Borenius Code of Conduct and the Finnish Bar Association rules including their Code of Conduct and other guidelines. Additionally, we are currently in the process of renewing our training on prevention and detection of corruption and bribery as part of strengthening our employee sustainability awareness and practices. During the reporting period Borenius has no convictions or fines for corruption and bribery.

All vendors, product and service suppliers, and business partners are expected to commit to our Supplier Code of Conduct, which outlines minimum standards required when doing business with Borenius. By up-holding a strong ethical standard and respect for the rule of law, we aim to contribute to a well-functioning society and improve trust in the ethics and integrity of lawyers and the legal society.

Our Code of Conduct covers the following topics on human rights:

Child labour	x
Forced labour	x
Human trafficking	x
Discrimination	x
Accident prevention	Covered by a separate Crisis Management Guide

of experience and educational background, and we report annually to our occupational safety representatives on gender pay equality, ensuring transparency and accountability in our remuneration practices.

We consider gender diversity in our recruitment processes. This is evidenced in our current line-up of associates. We focus our development efforts on making sure that diversity continues throughout employees' career paths. This includes all our leadership positions, which we have filled with and continue to offer to the best candidates, with also diversity as a key factor, and which requires concrete actions from us throughout career paths.

## Training and Skills Development

Maintaining up-to-date knowledge is a fundamental requirement in the legal profession and Borenius provides extensive training and development opportunities. We offer all employees the opportunity to participate in our Borenius Learning sessions, which typically focus on specific areas of law or provide broader training on how we support clients across business and legal matters. Our employees also develop their skills through challenging and motivating work assignments, which enable career success.

We recognise that expertise can become concentrated amongst key individuals. To mitigate personnel risk, we strengthen knowledge transfer mechanisms across the organisation. We use career paths and development discussions to support our employees on their professional journeys. We also plan and prepare for future growth and leadership.

## Measures Against Violence and Harassment in the Workplace

We have established a comprehensive policy for the prevention and elimination of inappropriate conduct and harassment, ensuring that any form of misconduct, harassment or violence is addressed promptly and effectively.

We actively develop our encouraging ways of working, open communication and interaction across all levels of the organisation, developing a culture where employees feel safe to speak up and share concerns. We provide clear guidance on available reporting channels and alternative support options to ensure everyone feels heard and supported. Our Occupational Safety and Health Committee plays an integral role in promoting and maintaining a safe and healthy workplace, continuously monitoring practices and ensuring compliance with relevant standards.

During the reporting period we have no confirmed incidents in our own workforce nor are we aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users related to:

- Child labour
- Forced labour
- Human trafficking
- Discrimination

As part of our commitment to strengthen employee sustainability awareness and practices, we have set a target to implement comprehensive online training programs. These programs will cover key sustainability topics including information security, insider information and trading ban, anti-money laundering as well as prevention and detection of corruption and bribery which are relevant to our operations and the legal sector. Implementation of this target also included surveillance of participation rates in our online training, which will be further applied to the prevention and detection of corruption and bribery in 2026.

Training topic	Target 2026
Information security	100%
Insider information and trading ban	100%
Anti-money laundering	100%

By ensuring all employees receive regular sustainability training, we aim to embed sustainability considerations into our professional practices and decision-making processes, reinforcing our ethical standards and further contributing to responsible business conduct.

### Protection of Whistleblowers

We operate a whistleblowing channel for reporting violations related to information security, data protection, and insider

information to name a few. The channel is accessible to current employees, job applicants who have participated in recruitment processes, and former personnel. Reports are handled by the chief information officer and general counsel.

### Our Pro Bono Work

Our pro bono partners reflect our commitment to promoting diversity and social inclusion. A common thread among our pro bono partners is ensuring that disadvantaged youth are offered hope, opportunities and tools to play a significant role in society and to shape their future. In addition to the legal advice that our lawyers provide our pro bono partners, people across our firm, regardless of their skill set, can participate in a programme they are particularly passionate about and where their skills can benefit others. Our firm also contributes to the wider legal sector and to society by participating in the development of legislation and by delivering lectures in collaboration with universities to educate and inspire the next generations.

To increase employee engagement and enable all staff members to engage in pro bono work, we have established a target for our pro bono partnerships of aiming for one-third of staff participation in 2026. In 2025, the participation rate reached 16.8%.

Pro Bono Work Participation

Staff participation rate	
2025	16,8%
2026 Target	33,33%

## Our pro bono partnerships are carefully selected to align with our values and commitment to social responsibility:



### Finnish Paralympic Committee

We are honoured to serve as the main partner of the Finnish Paralympic Committee, a collaboration that began in 2013. Our current agreement extends through the Milano-Cortina 2026 and Los Angeles 2028 Paralympic Games, reflecting a 15-year commitment. This partnership is grounded in shared values of equality. Our support helps create opportunities for athletes and promotes a more inclusive society where everyone's potential is valued



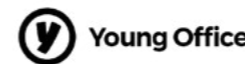
### Helsinki Pride

Since 2019, we have partnered with Helsinki Pride to promote inclusion and equality for LGBTQIA+ youth and the wider community. This collaboration aligns with our values and enables us to contribute legal expertise to advance LGBTQIA+ rights. Our lawyers support Helsinki Pride's mission to foster acceptance, visibility, and equality.



### Icehearts

We support Icehearts, a preventive child welfare initiative providing long-term support to vulnerable children through a unique 12-year model. This approach ensures consistent guidance from professional educators, fostering resilience and positive development. Our partnership demonstrates our commitment to supporting the next generation and those facing significant challenges.



### Young Office

Young Office introduces secondary school students to working life and career opportunities, regardless of background. The programme offers children insight into the legal profession and the operations of a law firm. During 2025, we hosted five 13-15-year-olds, providing them with practical experience on how it is to work at a law firm.



### Oikismentorointi Ry

Through our partnership with Oikismentorointi, we support young people from diverse backgrounds in pursuing legal studies. Each year, 3-6 of our lawyers participate as mentors, offering guidance and sharing their expertise with the students. This initiative helps mentees navigate law school and career pathways, contributing to a more diverse and representative legal profession.



### JA's Yrityskylä

We support JA's Yrityskylä, which is a Finnish learning module that has received an award as the best education innovation in the world. It provides 6th and 9th graders with positive experiences about working life, the economy, entrepreneurship and society. In 2025, ten Borenius employees participated in an Yrityskylä day as tutors for 6th graders. Our partnership demonstrates our commitment to supporting the next generation and those facing significant challenges.

# Environment

As a professional services firm, we recognise our responsibility to minimise our environmental impact and contribute to climate change mitigation. At Borenius, we are committed to doing our part by reducing our own carbon footprint and supporting our clients' green transition through expert legal guidance on sustainability matters.

## Supporting Our Clients Through ESG Regulatory Development

As sustainability requirements transition from voluntary frameworks to mandatory regulation, new ESG-related legislation has created an increasing need for specialist legal guidance in this evolving area.

Our ESG & Sustainability capabilities seamlessly combine our team of transactional, regulatory, and litigation lawyers to provide advice and insights that leverage market knowledge, experience, and practical solutions.

To strengthen our capacity in this area, we have established a dedicated ESG working group—a multidisciplinary team that delivers

tailored training, provides strategic guidance on regulatory developments, and identifies innovative approaches to sustainable business operations.

Our team offers our clients guidance on a range of matters, including:

- ESG disclosures and public company reporting
- ESG due diligence in transactions
- ESG policies for IPO preparedness
- Environmental and sustainability claims
- ESG-related litigation and arbitration
- ESG-related investigations
- Green and sustainability-linked loan and bond financing arrangements
- Marketing and consumer regulatory advice, including administrative proceedings
- Support in developing and embedding due diligence processes in businesses

Through these services, we help clients navigate compliance obligations and build sustainable business practices that align with both legal requirements and stakeholder expectations.

## Energy and Greenhouse Gas Emissions

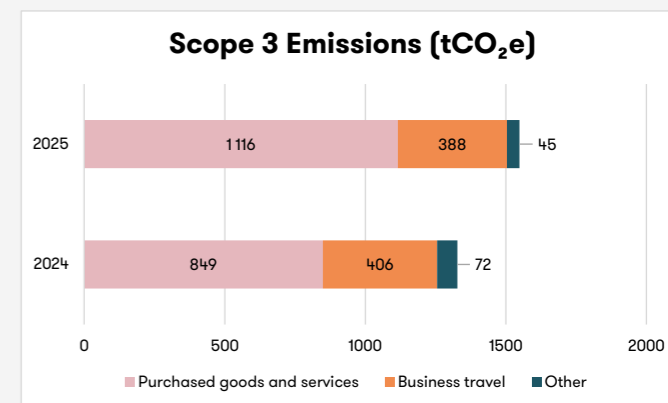
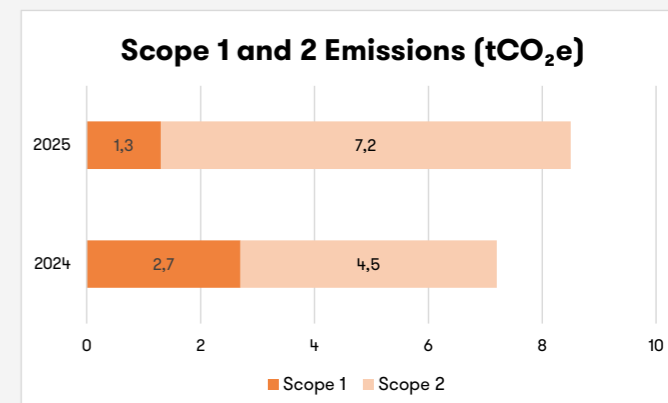
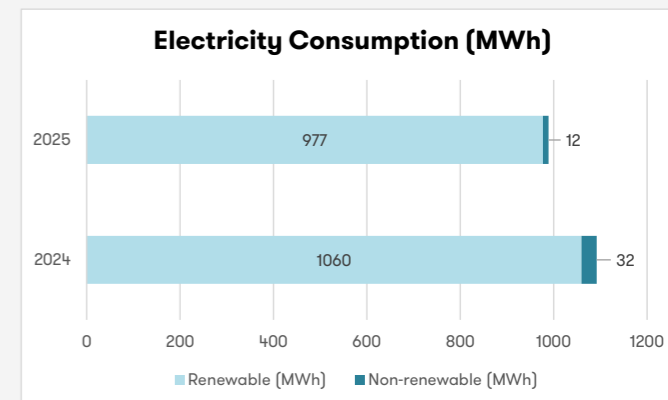
### Energy Consumption

Our electricity consumption in 2025 was 989 MWh, of which 99% percent was generated from renewable sources. During 2025 we switched to renewable electricity in our Tampere office, after which all electricity consumption in both of our offices is from renewable sources.

### Greenhouse Gas Emissions

Our carbon footprint assessment for 2025 covered operations in Helsinki and Tampere and was conducted in accordance with the Greenhouse Gas Protocol (GHG Protocol). Our total emissions for 2025 amounted to 1,556.8 tCO<sub>2</sub>e, with an emission intensity (relative to turnover) of 27.4 tCO<sub>2</sub>e/MEUR. Our Scope 1 and (market-based) Scope 2 emissions remained low at 8.5 tCO<sub>2</sub>e for the year. The slight increase in Scope 2 emissions compared to 2024 is attributable to a higher emission factor applied to heating at our Tampere office. Scope 2 emissions are presented on a market-based basis in the graph; our location-based Scope 2 emissions were 63.4 tCO<sub>2</sub>e in 2025.

Our Scope 3 emissions in 2025 amounted to 1,548.3 tCO<sub>2</sub>e. The categories with highest emissions were business travel (25%), food and beverages (22%) and IT expenses (11% of all scope 3 emissions). The increase of 221 tCO<sub>2</sub>e compared to 2024 was primarily driven by emissions from refurbishment work included in the 2025 emissions calculation.



## GHG Reduction Targets and Climate Transition

We want to do our part to mitigate climate change. We have set a target to reduce our Scope 1 and 2 emissions by 70% compared to the baseline year 2023 by 2030 and to reach net zero by 2050 for Scope 1, 2 and 3 emissions.

We have already reduced our Scope 1 and market-based Scope 2 emissions by 43% relative to our baseline year of 2023 (15 tCO<sub>2</sub>e). This reduction has been achieved primarily by decreasing the number of leased vehicles and transitioning the remaining ones to hybrid cars. The remaining reductions needed to reach our 2030 target of 4.5 tCO<sub>2</sub>e are expected to be achieved by phasing out all remaining leased cars by 2030.

We recognise that our 2050 net zero target is an ambitious one. To achieve it, we need to reduce our emissions by 90% by 2050 relative to our 2024 baseline level of 1,335 tCO<sub>2</sub>e. Reducing the Scope 3 emissions is not straightforward as it is crucial for our business to network with clients and colleagues internationally. Also, the limited preciseness of emission calculations with currently available software and data makes it difficult to reliably monitor the effect of our emission reduction measures.

In our emission reduction measures regarding Scope 3, we focus on the categories with the highest emissions: business travel, food and beverages and IT expenses.

- **Business travel:** We have set a target not to exceed our 2024 baseline flight emissions of 1.7 tCO<sub>2</sub>e per employee. To achieve this, we will clarify our travel policy and monitor employee travel patterns and volumes more closely. In 2025, we were able to reduce our flight emissions per employee to 1.5 tCO<sub>2</sub>e.

- **Food and beverages:** We have not set a numeric emissions reduction target for this category, as most food and beverage purchases are calculated based on their monetary value rather than actual emissions data. This makes it impossible to reliably measure progress towards a specific reduction target. We aim to reduce emissions in this category by serving vegetarian food more frequently, reducing food waste, and consolidating orders with local suppliers who can provide emissions data to support our carbon accounting.
- **IT expenses:** Similar to food and beverages, emissions from most IT-related purchases are calculated based on their monetary value, which is why we have not set a numeric reduction target for this category. We aim to reduce emissions from IT purchases by requesting reliable emissions data from suppliers and formalising our existing preference for low-emission options in our IT procurement policy — a practice we already apply in our purchasing decisions, but which has not previously been embedded in our official policy.

We recognise that these measures alone will not be sufficient to reach the net zero by 2050 and there needs to be further measures in the upcoming years.



## Summary

Borenius' 2025 Sustainability Report, prepared in accordance with the EU's Voluntary Sustainability Reporting Standards for SMEs (VSME), demonstrates our commitment to responsible business practices across environmental, social, and governance dimensions. It emphasizes Borenius' people-centred approach with employees, clients and pro bono partners. It also highlights Borenius' robust governance, its ambitious environmental targets, and how Borenius supports clients on their green transition journey. Our sustainability journey continues.

# VSME Index

To assist in locating specific VSME disclosure requirements within the report, please refer to the index below. Please note that two disclosure requirements (B1-24-e-vii and B10-42-c) are presented solely in this index, as they are of minor significance in the overall context and do not naturally fit into the main body of the report.

VSME Disclosure Requirement	Refer to page	Further Information
B1 – Basis for preparation	4–5	
24. e) v. number of employees in headcount or full-time equivalents	8	
24. e) vii. geolocation of sites owned, leased or managed		Helsinki office: 60°10'2.82"N, 24°57'5.69"E Tampere office: 61°29'52.85"N, 23°45'58.66"E
B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy	6–7	
B3 – Energy and greenhouse gas emissions	15	
B4 – Pollution of air, water and soil		Assessed as not material under our double materiality analysis
B5 – Biodiversity		Assessed as not material under our double materiality analysis
B6 – Water		Assessed as not material under our double materiality analysis
B7 – Resource use, circular economy and waste management		Assessed as not material under our double materiality analysis
B8 – Workforce – General characteristics	8	
B9 – Workforce – Health and safety	9	
B10 – Workforce – Remuneration, collective bargaining and training	8–9	
42. b) the percentage gap in pay between female and male employees		Borenius is committed to equal pay for work of equal value. Our compensation structure is based on consistent criteria including years of experience and educational background, and we report annually to our occupational safety representatives on gender pay equality, ensuring transparency and accountability in our remuneration practices.
42. c) the percentage of employees covered by collective bargaining agreements		0%
B11 – Convictions and fines for corruption and bribery	11	
C1 – Strategy: Business Model and Sustainability – Related Initiatives	4	
C2 – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	6–7	
C3 – GHG reduction targets and climate transition	16	
C4 – Climate risks		The climate risks identified have been assessed as not material under our double materiality analysis
C5 – Additional (general) workforce characteristics	8	
C6 – Additional own workforce information - Human rights policies and processes	11	
C7 – Severe negative human rights incidents	12	
C8 – Revenues from certain sectors and exclusion from EU reference benchmarks		Not applicable
C9 – Gender diversity ratio in the governance body	8	

**B O R E N I U S**