

Directness | Responsibility | Courage

2024 Sustainability Report



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About this report

Sustainability is central to BDO Latvia's strategy, driving long-term success while creating a positive impact on the environment and society.

As Vita Liberte, BDO Latvia Managing Partner, states: "Sustainability is not just a responsibility—it's at the heart of our strategy. True leadership means aligning business growth with a positive impact. We integrate sustainable practices into everything we do, from internal operations to client solutions. This is more than a moment—it's a shift in how we view business and its role in shaping a better world."

This report highlights our commitment to environmental, social, and governance (ESG) principles and our ongoing efforts to embed sustainability across all operations.

As Raivis Jānis Jaunkalns, BDO Latvia Partner, emphasizes: "Sustainability is essential for long-term success. This report outlines our progress, challenges, and vision for a more sustainable future. By publishing it, we encourage other companies in Latvia to embrace transparency, adopt sustainable practices, and contribute to a more responsible business environment."

Aligned with the global BDO network, we follow international best practices to drive meaningful change.

This report covers the period 1 September 2023 - 30 August 2024 (FY23/24). We remain committed to building a sustainable future.

Key Focus Areas



Environmental Stewardship

Reducing carbon emissions, improving energy efficiency, and promoting resource sustainability



Social Responsibility

Enhancing employee well-being, fostering diversity and inclusion, and supporting local communities



Governance & Ethics

Upholding transparency, integrity, and accountability in all business practices

2024 at a glance: Local

Our values



Directness



Responsibility



Courage



Our people

Female 65% Male 35%



Our team

64 people employed
4 Partners



Revenues and taxes

€ 4,03 million net revenue
€ 1,35 million total taxes paid



Reduced paper usage

39% reduction from previous year
4 trees saved in 12 months



Knowledge improvement

3183,35 total learning hours



Client feedback

70 NPS score

+7% Client satisfaction since FY 22/23



Network infrastructure and cybersecurity abilities

Directive 2022/2555 (NIS2) compatible



Our carbon footprint

7 176 tCO₂e total emissions

The figures here and throughout this report (unless stated otherwise) are based on the Management reporting year 2024 - 1st of September 2023 to 30th of August 2024.

Sustainability Action team



The Sustainability Action Team is the heart of our commitment to a sustainable future. This dedicated group of individuals plays a pivotal role in ensuring that our company operates in an environmentally and socially responsible manner.

By coordinating and implementing sustainable practices, setting measurable goals, and fostering a culture of sustainability, our team not only reduces our environmental footprint but also enhances our reputation, mitigates risks, and creates opportunities for innovation and growth. In today's world, where sustainability is increasingly important to customers, investors, and regulatory bodies, our Sustainability Action Team helps us stay ahead of the curve, demonstrating our dedication to a brighter and more sustainable tomorrow.



Raivis Jānis Jaunkalns
Head of audit board member



Dita Duka
HR manager



Anastasija Zaiceva
Project manager



Anna Leonora Rozenbaha
Marketing analyst



Anita Rudzīte
Project manager



Sīmanis Broks
Chief technology officer



Saulcerīte Ekštele
Project manager



Rasa Mailīte
Administrator

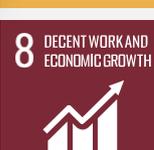


Artūrs Radziviļčuks
Project manager

Sustainable development goals

UN Sustainable Development Goals (SDGs) provide a unified language and goals, globally recognized, that business can align to.

The SDGs were officially endorsed by 193 countries and 12,000+ companies have since signed up to the UN Global Compact, a movement aimed to mobilize companies and stakeholders towards achieving the goals.

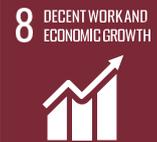
 <p>4 QUALITY EDUCATION</p>	<p>Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.</p>	 <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>	<p>Ensure sustainable consumption and production patterns.</p>
 <p>5 GENDER EQUALITY</p>	<p>Achieve gender equality and empower all women and girls.</p>	 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	<p>Take urgent action to combat climate change and its impacts.</p>
 <p>6 CLEAN WATER AND SANITATION</p>	<p>Ensure availability and sustainable management of water and sanitation for all.</p>	 <p>13 CLIMATE ACTION</p>	<p>Conserve and sustainably use the oceans, seas and marine resources for sustainable development.</p>
 <p>7 AFFORDABLE AND CLEAN ENERGY</p>	<p>Ensure access to affordable, reliable, sustainable and modern energy for all.</p>	 <p>14 LIFE BELOW WATER</p>	<p>Conserve and sustainably use the oceans, seas and marine resources for sustainable development.</p>
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.</p>	 <p>15 LIFE ON LAND</p>	<p>Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.</p>
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<p>Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.</p>	 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.</p>
 <p>10 REDUCED INEQUALITIES</p>	<p>Reduce inequality within and among countries. Make cities and human settlements inclusive, safe, resilient and sustainable.</p>	 <p>17 PARTNERSHIPS FOR THE GOALS</p>	<p>Strengthen the means of implementation and revitalize the global partnership for sustainable development.</p>
 <p>1 NO POVERTY</p>	<p>End poverty in all its forms everywhere.</p>		
 <p>2 ZERO HUNGER</p>	<p>End hunger, achieve food security and improved nutrition and promote sustainable agriculture.</p>		
 <p>3 GOOD HEALTH AND WELL BEING</p>	<p>Ensure healthy lives and promote wellbeing for all at all ages.</p>		

Sustainability at BDO in Latvia



Responsible Consumption and Production | SDG 12

We actively contribute to sustainable business practices by providing sustainability reporting services, enabling clients to monitor and optimize resource consumption, minimize waste, and align with international sustainability standards such as GRI and CSRD. Our reports support businesses in achieving long-term environmental and operational efficiencies.



Decent work and economic growth | SDG 8

We promote decent work and economic growth by ensuring fair wages, ethical labor practices, and equal opportunities. We invest in employee development, support SMEs with advisory services, and foster a sustainable, thriving business environment.



Industry, Innovation and Infrastructure | SDG 9

We have relocated to the New Hanza office, a BREEAM Excellent certified building that meets high energy efficiency and sustainability standards. This move aligns with our commitment to operating in an environmentally responsible workspace, reducing our ecological footprint, and supporting sustainable infrastructure development.



Our goals

Area	Goal	Key performance indicator for 2024	Corresponding UN goal	Progress during FY2024	
Environmental	Reduce our carbon footprint	Increase sustainable commute or remote working choices by 5% on an annual basis	SDG 12	See Page Nr.10	
	Decrease usage of paper	Reduce amount of paper used by 10% on an annual basis, aim to become paper-less by 2030	SDG 12	See Page Nr.11	
	Reduce our utilities volume	Reduce water and electricity consumption by 5% on an annual basis	SDG 7, 12	See Page Nr.11	
	Increase our green participation initiatives	Implement at least 3 eco-friendly initiatives throughout the year	SDG 12	See Page Nr.13	
Social	Pro-bono work for entities with social responsibility	Deliver 4 pro-bono projects yearly (1 per each service line)	SDG 8	See Page Nr.18	
	Social initiatives for the common good	Organize 1 annual animal shelter visit, donate food, clothing and toys to an orphanage	SDG 1, 15	See Page Nr.20	
	Charitable contributions and support to students	Provide monetary support to "BDO Young Artists Award"	SDG 4	See Page Nr.19	
	Promote diversity and inclusion	Even the workload - achieve fair utilization rate for all ranks			To be reported for FY25
		Achieve 85% rating in employee satisfaction survey	SDG 8	See Page Nr.16	
	Continuous investment in employee development	Dedicate at least 40 hours in employee training per employee on an annual basis		See Page Nr.14	
Governmental	Client satisfaction	Achieve Net Promoter Score at least 70 in all service lines	SDG 9	Not achieved	
	Responsible Operations	Receive the highest rating from organizations oversee us - State Revenue Service, Ministry of Finance, the Latvian Association of Sworn Auditors and BDO Global.	SDG 8	See Page Nr.23	

Our carbon footprint

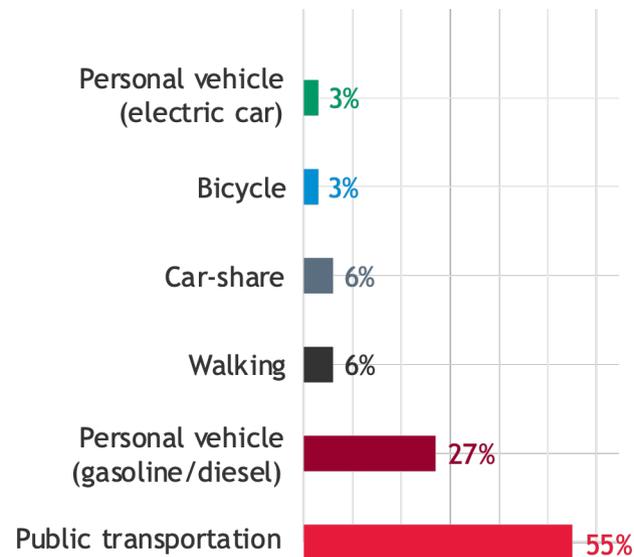
At BDO Latvia, we recognize the impact of daily commuting on our carbon footprint and are committed to promoting sustainable mobility.

While 27% of employees use personal vehicles, contributing 61% of total emissions, the majority opt for lower-emission alternatives. 55% rely on public transport, accounting for 28% of emissions, while 9% commute by biking or walking, reflecting a strong commitment to environmentally conscious practices.

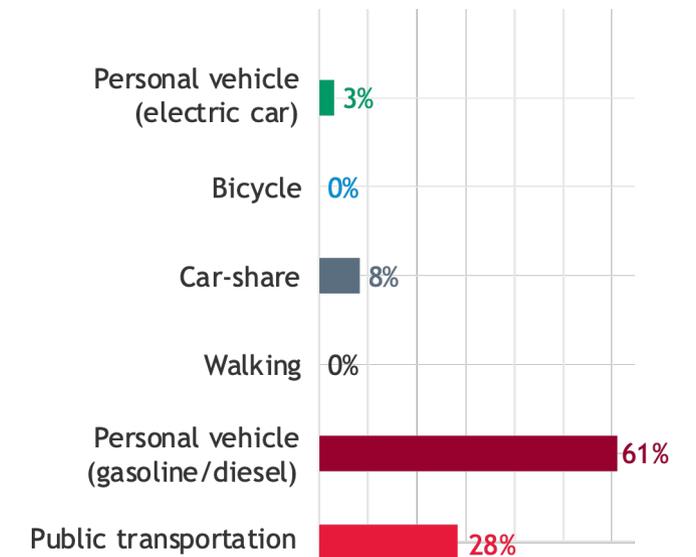
BDO Latvia employees' choice

1		55%	Public transport
2		27%	Personal vehicles
3		9%	Walking, biking

How BDO Latvia employees get to the office



Contribution to yearly Carbon emissions

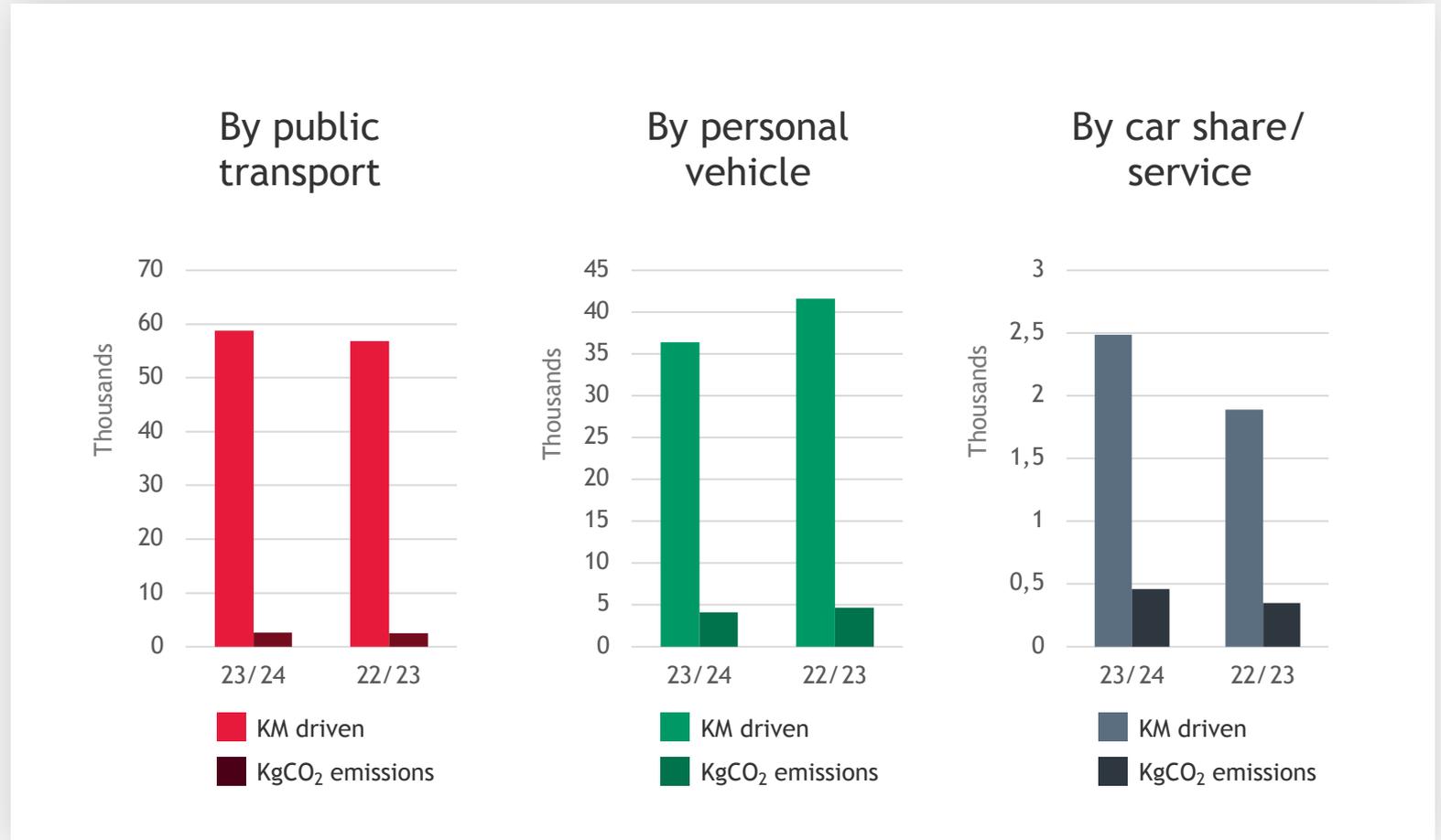


Our carbon footprint

This year, we increased our use of public transportation by 3,42%, reduced our reliance on personal vehicles by 12,48%, and increased the use of car-share by 31,53%.

Shifting Transportation Habits in 2024

		3,42%	Public transport
		12,48%	Personal vehicles
		31,53%	Walking, biking

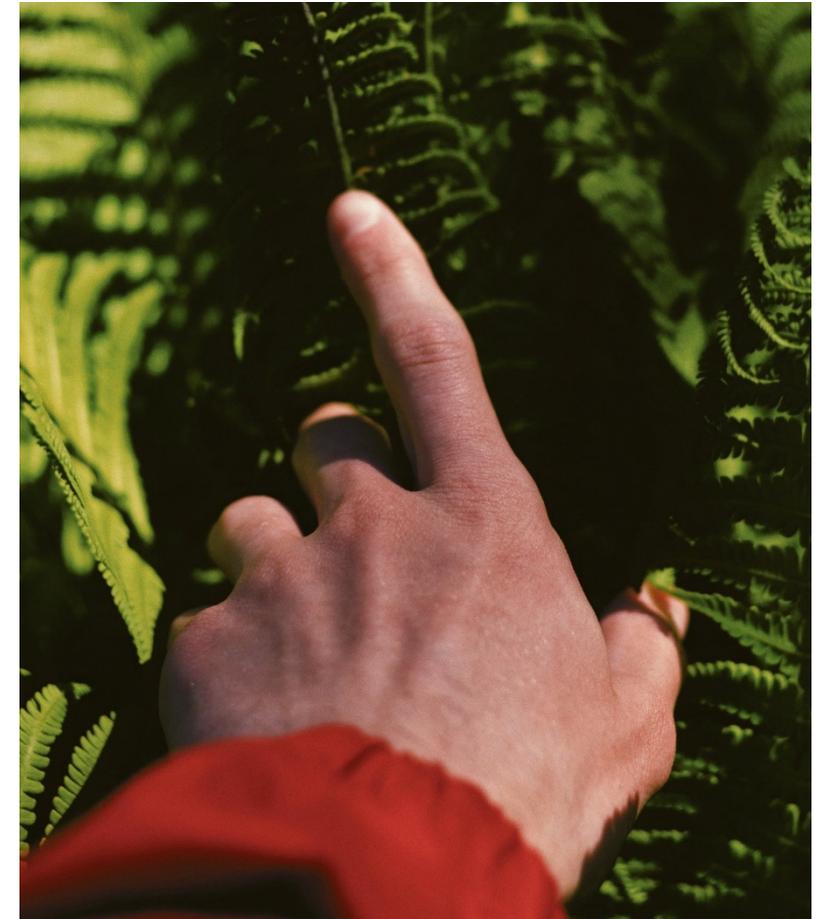


Paper, water and electricity usage

We are committed to sustainability and continuously work to reduce our environmental impact.

We are committed to sustainability by reducing resource consumption—paper, water, and electricity—to minimize our impact. Our move to the A-Class New Hanza Offices, BREEAM Excellent-certified, enhances these efforts. With energy-efficient systems and near-zero energy solutions, the office lowers electricity and water usage while optimizing operations. Through these initiatives, we promote responsible practices and contribute to a greener future.

Paper 	2024 286 kg	↓ -38,89%
	2023 468 kg	
Electricity 	2024 22780 kWh	↓ -2,73%
	2023 22159 kWh	
Water 	2024 254 m3	↓ -2,73%
	2023 246 m3	



Our office

In January 2025, BDO Latvia relocated to the New Hanza office complex, reinforcing our commitment to sustainability. This A-class, BREEAM Excellent-certified building meets high energy efficiency standards with optimized energy use, advanced ventilation, and sustainable materials.

New Hanza promotes green mobility, offering bicycle storage, EV charging stations, and easy public transport access. Its proximity to green spaces and cultural hubs fosters an inspiring work environment.

Located at 1 Mihaila Tala Street, Riga, the 16,700 m² complex provides modern, flexible office spaces with top-tier amenities.

This move enhances our sustainable, innovative, and employee-focused workplace, benefiting our team, clients, and the wider business community.



 <p>BDO OFFICE 10th, 11th floors</p>	 <p>21 office rooms</p>	 <p>3 meeting rooms</p>
	 <p>2 kitchens</p>	 <p>1 library</p>

Daily waste and impact

At BDO Latvia, we integrate sustainability into our daily operations by minimizing waste, promoting recycling, and using eco-friendly office materials. We actively reduce paper consumption and ensure responsible disposal of materials, supporting a more sustainable workplace. Additionally, we prioritize sustainable procurement, choosing recyclable and responsibly sourced office supplies whenever possible. We also encourage our employees to adopt eco-friendly habits, such as reducing single-use plastics and properly sorting waste. By embedding sustainability into our workplace, we are working towards a greener, more responsible future for all.

This is what our employees think of ESG:



Facilities initiatives



Security bins

We offer secure disposal bins for confidential documents, ensuring they are safely shredded and responsibly recycled.



Socially conscious stationery

We are committed to reducing paper consumption by using it only for essential note-taking and minimizing overall usage. Additionally, we prioritize sustainably sourced and recyclable stationery, ensuring that the materials we use align with our environmental goals.



Sorted waste bins

We collaborate with our local building managers to implement a variety of waste bins to enable our employees to sort their waste so it can be diverted to the most appropriate facility. While the options are different in each location, they include general waste, paper, recycling, organic waste and plastics. We also have signage to help our people to understand what each bin is intended for.



Toner recycling

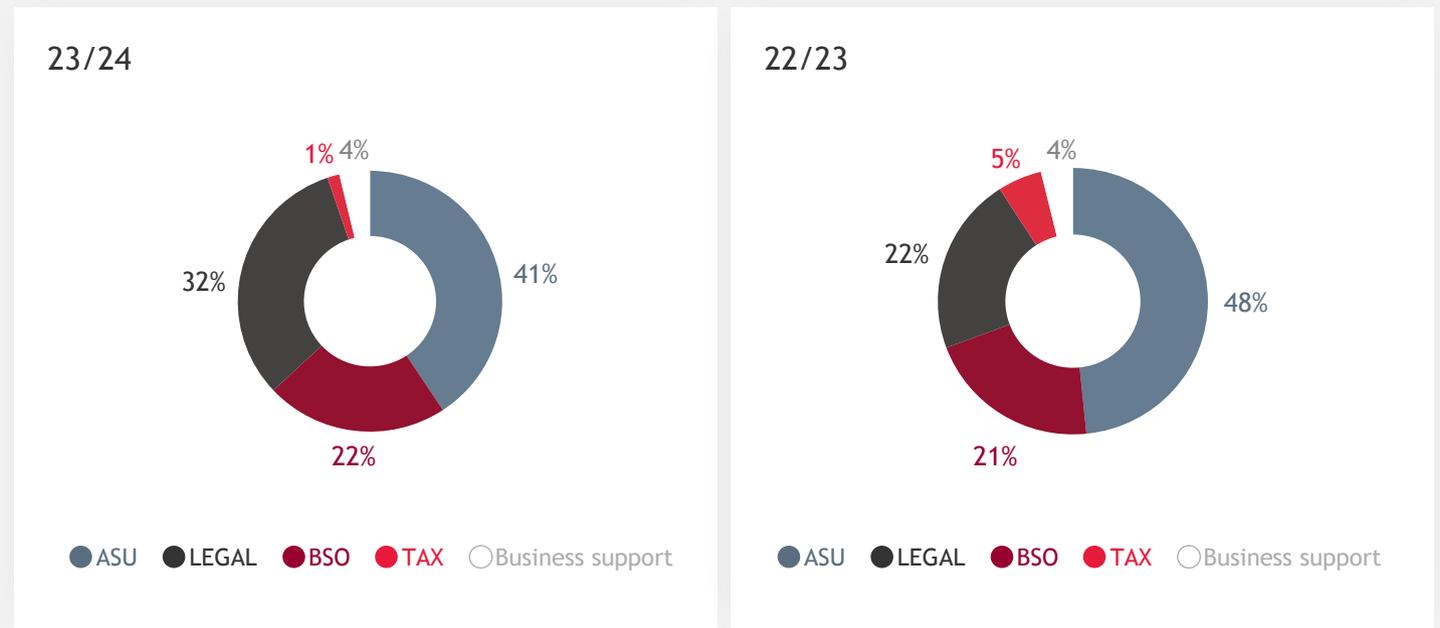
We utilize local printer cartridge recycling programs to turn old cartridges into new products and divert waste from landfill.

Education as part of the norm

Continuous learning is integral to our culture, with employees spending 19.55% more time on learning in 2024.

Audit & Assurance Services (ASU) remained the largest segment, though its share dropped from 48% to 41%, while Legal training rose from 22% to 32%, reflecting a stronger focus on compliance. Other areas, including BSO, Tax, and Business Support, maintained steady engagement, ensuring a well-rounded investment in skill-building. Prioritizing education empowers our teams to grow, innovate, and deliver exceptional service.

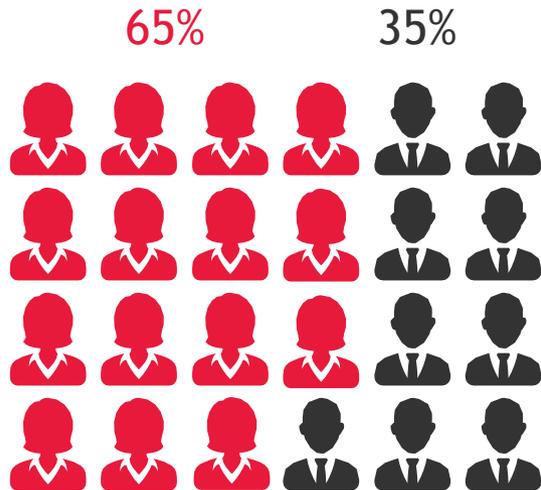
Time allocated for learning based on management-approved work hour distribution



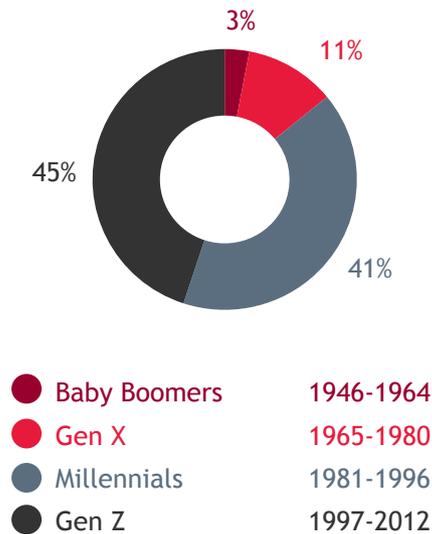
Employees spent **↑19.55%** more time on learning in 2024 than 2023.

Inclusive diversity

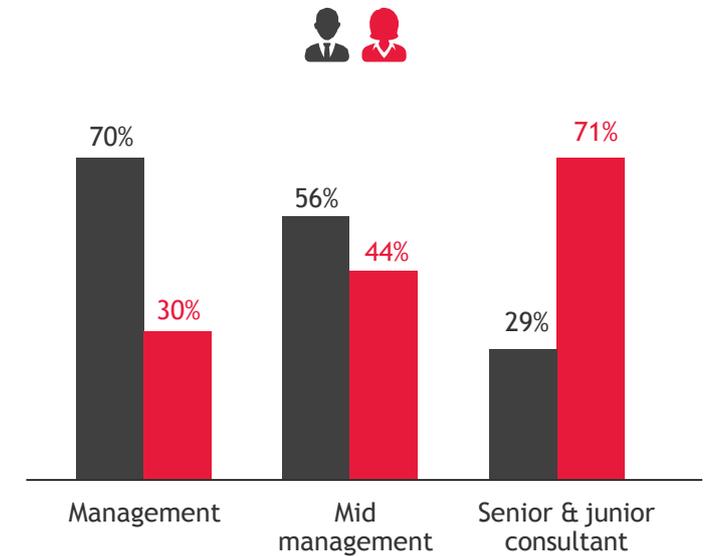
Percentage of employees by gender



Percentage of employees by age group



Percentage of employees per employee category by gender

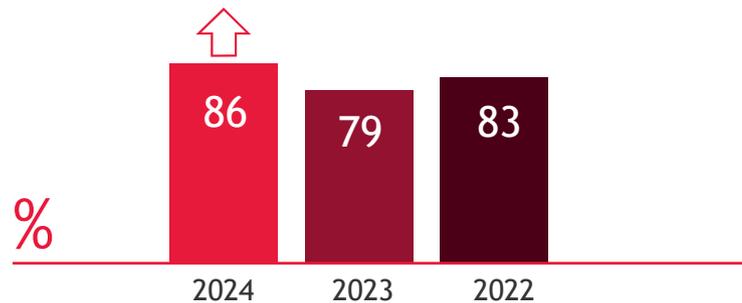


Wellbeing

At BDO, we want people to feel at their best. The wellbeing of employees is a priority because they are the heart of BDO. We support them in working to have a fulfilling life - not the other way around.

Employee satisfaction rate growth

Employee satisfaction is a key indicator of our commitment to a positive and supportive workplace culture. Over the past three years, we have seen a steady improvement in our satisfaction rates. This reflects our commitment to a positive, engaging, and supportive work environment. Through continuous improvements, well-being initiatives, and open communication, we strive to foster a workplace where employees feel valued and motivated.



We are obtaining this by action on **3 levels**:



Individual

- ▶ Taking an active role with a focus on ownership for wellbeing insight and prevention



Organization

- ▶ Increasing trust and openness to make wellbeing even more open to discussion
- ▶ Maintaining focus on team cohesion
- ▶ Walking the talk



Management

- ▶ Anchoring belonging to our BDO organization and fitting into our BDO culture, diverse actions
- ▶ Further broadening financial wellbeing vision
- ▶ Ensuring our wellbeing approach is intertwined with our daily activities

Family friendly company



We hold a deep regard for our staff members and their loved ones. Our commitment is reflected in an array of advantageous offerings designed to enhance the well-being of families and foster an equilibrium between professional and personal spheres.



Flexible Work Style

We offer hybrid options to support work-life balance, well-being, and productivity.



Wedding bonus

We offer a choice after weddings - either two paid days off or a €500 bonus.



Paid Phone expenses

We provide phone expense coverage to support communication, flexibility, and productivity.



Day off for health check-ups

We focus on the well-being of our employees. We offer an additional day off per year for the employee to undergo health check-ups.



Birthday Bonus

We offer an extra day off as a birthday bonus, giving employees time to celebrate and recharge.



Kid's parties twice a year and gifts on holidays

We celebrate family life with biannual kids' parties and holiday gifts, creating special moments for employees' children.



Subsidized Gym Membership

We support well-being by offering a sports club subscription, that is being used by 20% of employees.



Unlimited remote work during child illness

We offer the option to work from home so employees can dedicate time to their children for as long as they need.

Social initiatives



Visit to “Ziemeļi” children and youth center

BDO Latvia employees visited the Children and Youth Center “Ziemeļi”, bringing festive cheer with gingerbread cookies and gift bags. This initiative aimed to create a warm and joyful holiday atmosphere while making the festive season more meaningful for the children.

The “Ziemeļi” center provides a safe and supportive environment for children and young people, helping them develop independence, self-reliance, and active participation in society. Its mission is to foster opportunities for each child to reach their full potential in a family-like, secure, and caring setting. As part of the visit, children also had the opportunity to participate in a boxing training session, led by a coach from LNK Boxing, offering them a unique and engaging experience.

BDO Latvia is committed to corporate social responsibility and community engagement, supporting initiatives that contribute to the well-being and development of young people.

Pro bono financial audit services

We are honored to have provided pro bono financial audit services to the Children’s Hospital Foundation for the past three years. This collaboration ensures the foundation’s financial transparency and accountability, supporting their mission to enhance children’s health and well-being. Our commitment to social responsibility aligns with the foundation’s recent initiatives, such as the opening of the new Children and Youth Mental Health Center, which offers modern facilities for comprehensive mental health care. By contributing our expertise, we aim to bolster the foundation’s efforts in creating a positive impact on the community.



Social initiatives

BDO Young Artists Award

For the fifth consecutive year, BDO Latvia, in collaboration with the Latvian Academy of Arts (LMA) and the contemporary art center KIM?, organized the “BDO Young Artists Award” competition.

This initiative invited master’s graduates from LMA to showcase their talent, gain recognition, and bring their creative projects to life. The competition aims to support young artists in their professional journey while also strengthening the tradition of patronage in Latvia.

Participants had the opportunity to compete for a grand prize of 2,000 euros, as well as a public choice award. The best entries have already been exhibited at LMA’s experimental space “Pilot”, and the winner was announced in March 2025.



Social initiatives

Social visit to “Ulubele” animal shelter

BDO Latvia employees visited “Ulubele” animal shelter as part of a corporate volunteering initiative aimed at supporting animal welfare.

- ▶ During the visit, employees participated in various activities to assist the shelter, including:
- ▶ Clearing snow from animal enclosures to ensure a safer and more comfortable environment for the animals.
- ▶ Walking dogs while their enclosures were being cleaned, providing them with exercise and social interaction.
- ▶ Helping in the cat house, assisting with care and maintenance to improve living conditions for the cats.

In addition to hands-on support, BDO Latvia employees also brought donations and gifts for the shelter, contributing to the well-being of the animals in their care.

This initiative reflects BDO Latvia’s commitment to corporate social responsibility, promoting animal welfare and community engagement through meaningful volunteer work.



Employee wellbeing initiatives



Colleague movie nights

At BDO Latvia, we regularly bring colleagues together for Movie Night, an event that fosters **engagement, relaxation, and team bonding**.

Organized on behalf of our Managing Partners, these gatherings provide a chance to unwind and connect outside of work.

Most recently, we watched Oppenheimer, following previous screenings of Love Actually and other favorites. With each event, Movie Night is becoming a valued tradition, strengthening our workplace culture. We remain committed to initiatives that enhance employee well-being and engagement, creating meaningful opportunities for colleagues to connect and build lasting relationships.



Monthly closing events

During the busy season, teams of all service lines come together for monthly closing events to celebrate achievements, completed projects, and team efforts.

These gatherings provide **a well-deserved break**, allowing colleagues to reflect on their hard work, **share successes**, and **recognize outstanding contributions**. It's a time to celebrate wins, strengthen team spirit, and foster a supportive work environment.

By coming together, teams across different departments mark key milestones while reinforcing collaboration, motivation, and professional growth.



Team building and strategy meeting

At BDO Latvia, fostering a strong, connected team is essential to our sustainable growth. To reinforce our shared vision, we gathered at Mārcienas Muiža for a company-wide event combining strategic presentations, promotion announcements, and team-building activities.

Employees engaged in sports challenges, creative workshops, and cultural experiences, promoting collaboration and well-being. The evening concluded with a celebratory concert, symbolizing our collective energy and dedication. This initiative reflects our commitment to employee engagement, professional growth, and a resilient corporate culture, all of which drive our long-term success.

Diversity charter compliance

BDO Latvia is proud to have signed the Latvian Diversity Charter, reinforcing our commitment to diversity, equity, and inclusion (DEI). As signatories, we actively implement policies and initiatives to ensure that the Charter's principles are upheld across our organization.

Our Actions Aligned with the Diversity Charter:

- ▶ Inclusive Culture & Fair HR Policies - Promoting mutual respect, well-being, and equal opportunities.
- ▶ Diversity in Leadership & Workforce - Ensuring inclusive leadership and measuring workforce diversity.
- ▶ Employee Rights & Anti-Discrimination - Enforcing policies, training, and governance for a fair workplace.
- ▶ Stakeholder Engagement & Community Support - Supporting diversity initiatives and social projects.
- ▶ Equal Career Growth & Development - Providing leadership opportunities and fair workload distribution.
- ▶ Opportunities for Growth - Strengthening LGBTQ+ inclusion and diversity-conscious marketing.

By signing the Diversity Charter, BDO Latvia is committed to actively upholding its principles, ensuring an inclusive, equitable, and diverse workplace in everything we do.



BDO global vision and strategy

BDO Global's bold new vision, "Global solutions. Driven to be the best.", reflects a shared ambition to fulfil its core purpose: People helping people. This vision and purpose guide decision-making, talent retention, and the trust built with clients worldwide. Operating as one unified network, BDO leverages local expertise, innovation, and advanced technology to provide sustainable, international solutions. A strong commitment to quality and integrity sets BDO apart in an increasingly complex and dynamic business environment.

Reinforcing this commitment, BDO Global conducted an inspection of BDO Latvia's Legal and Audit service lines in 2024, resulting in highest possible rating - a satisfactory rate. This recognition highlights BDO Latvia's dedication to maintaining the highest professional standards and delivering excellence in its services. BDO also prioritizes a diverse, inclusive, and equitable workplace, fostering a culture where employees feel valued, engaged, and proud to be part of the organization. With people at the heart of its mission—clients, colleagues, and communities—BDO remains driven to be the best.



Infographic: Our global vision, our purpose, and our strategy



Build a thriving global team
We nurture a place of learning and respect where everyone is proud to be part of one BDO



Do the right thing
We bring an unwavering commitment to quality and integrity



Focus on tomorrow
We embrace a sustainable future

Our strategy

Our organization's mission and values shape our policies and governance strategy. We've considered global corporate governance principles, national and international ethical codes, and standards from professional institutes to craft our approach.

Our goal

Our long-term goal is to uphold strong corporate governance practices and ensure transparency in our operations while prioritizing client satisfaction.



Ethics & Independence: A Pillar of Professionalism

Integrity and impartiality are essential at BDO. Every colleague follows strict independence policies, upheld by an Ethics & Independence Leader in each firm to ensure compliance.



Data Protection & Privacy: Safeguarding Confidentiality and Compliance

Safeguarding client data is our priority. We comply with GDPR and offer services to help companies achieve compliance, reinforcing our role in data privacy.



Global Collaboration for Independence Assurance

BDO operates across multiple jurisdictions with a global database of restricted entities to prevent prohibited engagements. The Global Independence and Conflict of Interest tool ensures alignment among firms before client engagement.



Elevating independence checks in BDO Latvia

In BDO Latvia, Independence and Conflict of Interest checks are meticulously carried out by our dedicated Independence Team. This practice enhances our ability to assess and monitor potential risks of Independence or Conflict of Interest issues, not only at the outset of a client relationship but also with every new project for existing clients.

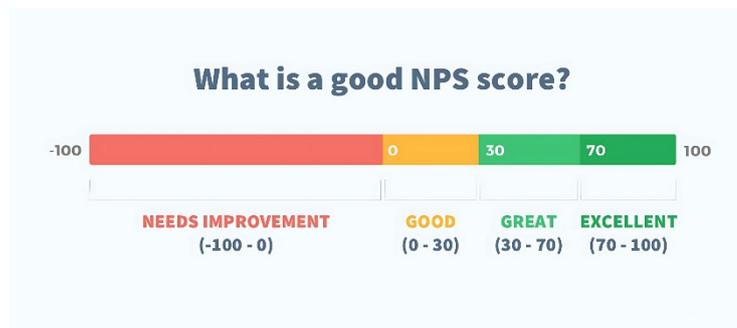
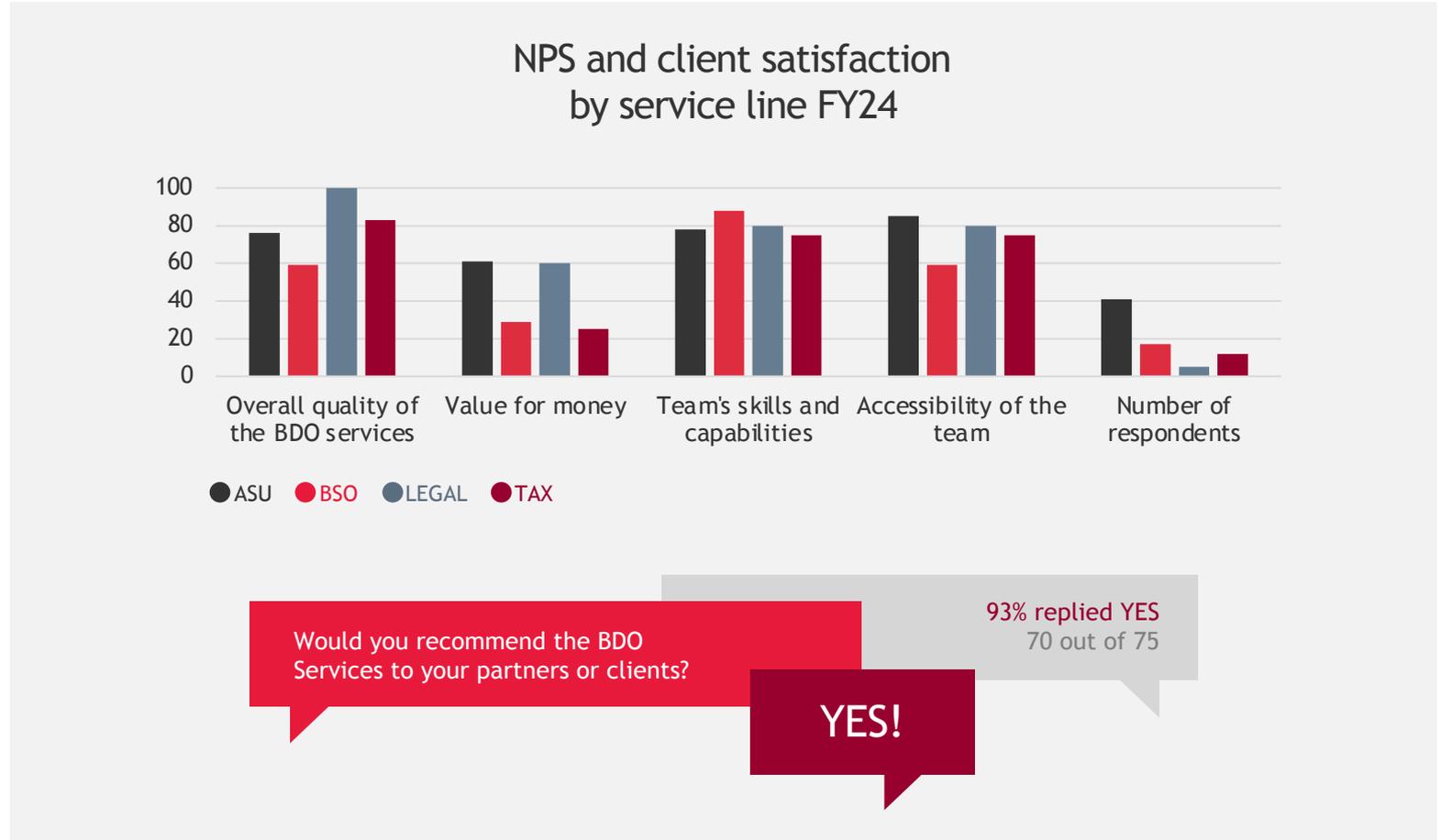


Integrity in action: our ongoing commitment

Our commitment to integrity, impartiality, and responsibility forms the cornerstone of our activities and client relationships. Upholding the highest standards for independence is not only a professional obligation but also a reflection of our dedication to long-lasting client relationships.

NPS and Client satisfaction survey data

Net Promoter Score (NPS) is a metric used to measure customer loyalty and satisfaction by asking one question: "How likely are you to recommend our services to someone else?" However, we have also included additional questions to gain deeper insights into our clients' experiences and expectations. By assessing factors such as overall service quality, value for money, team expertise, accessibility, and support beyond the primary service, we aim to better understand client needs and identify areas for continuous improvement. These insights help us refine our approach, enhance service delivery, and strengthen long-term relationships with our clients.



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