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Foamit Group: creating compliant and functional social sustainability infrastructure in an international SME

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Case summary

Tiina Partanen, Head of Sustainability, is developing the sustainability infrastructure at Foamit Group by building governance structures and management tools that embed sustainability into daily operations. Under her leadership, Foamit Group, an international circular-economy-driven SME, has gained notable international recognition for its sustainability work. One of its units has received the EcoVadis Gold Medal, the second-highest global sustainability rating. Despite these achievements, establishing structures to manage social sustainability, particularly diversity, equity, and inclusion (DEI), remained challenging. Creating an inclusive environment for a diverse workforce spread across three countries and multiple work shifts required careful planning. Additional challenges emerged when Tiina monitored the implementation of a whistleblowing reporting tool, an important element of the DEI infrastructure mandated by the EU Whistleblowing Directive. The case invites reflection on why formal structures, compliance activities, and digital DEI tools may not yield expected outcomes without complementary practices and human interactions that foster psychological safety.

1. **Developing compliant and functional social sustainability infrastructure in Foamit Group**

In 2025, the European Union (EU) was widely recognised as a global leader in sustainability regulation, developing one of the most comprehensive and ambitious legislative frameworks worldwide. A hallmark of EU leadership was its far-reaching regulatory architecture. Over the years, the EU continued to refine and consolidate its environmental, social, and governance (ESG) frameworks, maintaining alignment with the goals of the European Green Deal (European Commission, n.d.d) while seeking to streamline overlapping rules to ensure clarity and reduce administrative burden (European Parliament, 2025). This positioned the EU as a standard-setter, influencing global supply chains, market practices, and sustainability governance well beyond its borders.

While these regulations, directives, and frameworks have paved the way to a sustainable future, the firms operating in the EU region have not always been able to follow, understand, or immediately adjust their operations to comply with the ambitious goals (Thompsett, 2025). For example, firms were often lost when trying to understand the requirements of and connections between the directives for sustainability, such as the Corporate Sustainability Reporting Directive (CSRD) (European Commission, 2025a), the Corporate Sustainability Due Diligence Directive (CSDDD/CS3D) (European Commission, n.d.a), the EU Taxonomy (European Commission, 2025b), and sector-specific rules such as the Batteries Regulation and deforestation-free supply chains (European Commission, n.d.c). These fast-moving complex sustainability directions were perceived as especially challenging for small- and medium-sized enterprises (SMEs) (e.g., Gomes and Pinho, 2023; Jessen, 2025), those with under 250 employees and under €50 million turnover (European Commission, n.d.b). SMEs often did not have financial and time resources to comprehend such complex requirements and find innovative ways to adjust to them.

Despite the regulatory complexity, Foamit Group, a medium-sized international company headquartered in Finland, has been championing sustainability conversations. For example, in May 2024, the Finnish subsidiary of Foamit Group was awarded the EcoVadis Gold Medal for its achievements in sustainable business management practices. This recognition placed the firm in the top 5 per cent of sustainability-driven companies globally (Partanen, 2025). Moreover, Foamit Group's business model allowed for integrating sustainability into the core of the firm's

business. Foamit Group was a circular economy company that transformed glass waste into various high-value industrial products.

However, even when operating a circular business, achieving sustainability in practice relied on the skilled and dedicated work of managers. Tiina Partanen, Head of Sustainability and Project Management Organization (PMO) in Foamit Group, has dedicated her career to continuous improvement and has been leading the implementation of several transformational strategic initiatives at Foamit Group. Among many initiatives directed at building sustainability infrastructure, i.e., governance structures and management tools that embed sustainability into daily operations in Foamit Group, Tiina ensured that digital transformation in the firm involved adopting digital tools for economic, environmental, and social sustainability management. Since Foamit Group operated in three countries—Finland, Sweden, and Norway—digital integration was considered a way forward to unite managerial approaches and ensure consistency in strategic actions, including those directed at championing sustainability.

In December 2025, Tiina was working on the annual sustainability report and reviewing the status of sustainability achievements in Foamit Group. According to the EU reporting standard, she was also discussing with stakeholders the sustainability risks and the impact on and of the firm.¹ In this review process, she soon realised that work concerning the implementation of the EU Whistleblowing Directive (EUR-Lex, 2019) required her attention. To implement the requirement to fully protect whistleblowers mandated by this directive, Foamit Group had adopted a digital tool with an anonymous reporting channel and established a clear report-handling process. However, employees had so far used the digital tool for whistleblowing as an internal feedback channel. For example, in the year 2025, an employee submitted some suggestions for work improvements via this channel, creating legal consequences for Foamit Group since the directive required formal handling of the whistleblowing report. Moreover, because Foamit Group was a relatively small firm with under 100 employees spread across three countries and multiple work shifts, the reporter could have been rather easily identified even through the anonymised reporting form.

Tiina realised that the whistleblowing mechanism was an important element of the firm's social sustainability infrastructure—particularly for managing DEI—because it enabled employees to report serious violations and be protected from discrimination and unfair treatment. Moreover,

she noted that diverse employees would not feel safe or have equitable access to voice their concerns if they knew that they could be identified through the whistleblowing reporting channel. Thus, the issue was not only about complying with the directive but also about protecting trust in the sustainability infrastructure that Foamit Group—and Tiina—were diligently building to embed sustainability in the company's ethos. She was further surprised to see employees using the whistleblowing tool as a feedback channel, even though other digital systems already existed for collecting employee input and concerns. Tiina thought, 'How could I ensure that the system and digital tools for managing social sustainability—especially the tool for the whistleblowing mechanism—would be used as intended and deliver the expected outcomes?'

2. Foamit Group: an international leader in sustainability

Foamit Group was a Nordic circular economy company that operated within a sustainability-oriented system designed to keep resources in use for as long as possible, thereby minimising waste. The company specialised in the transformation of glass waste into industrial raw materials and sustainable construction products. Foamit Group processed a wide variety of post-consumer and industrial glass waste, including packaging glass and flat glass, into high-value raw materials and foam glass aggregate. For example, one of the company's flagship innovations, foam glass aggregate, was a lightweight, durable, and environmentally friendly material widely utilised in infrastructure and construction projects across the Nordic region. This material was used in the construction work of some famous venues, such as the Oulu Arena expansion (Finland), the Olympic stadium renovation and Amos Rex Museum construction in Helsinki (Finland), and various road projects (Uusioaines Oy, n.d.).

Such extensive focus on sustainability by the Foamit Group was a result of a relatively recent drastic strategic shift. From 1882 until 2018, under a different name, the company operated in the telephone business. It was only in 2017 when its owner, Partnera, adopted a new strategy to shift from the phone line to the glass recycling business and set on a path to create Foamit Group through fast-paced acquisitions of glass recycling businesses. Thus, while ownership remained the same for many years, Foamit Group was a new organisation established by the acquisition of Uusioaines Oy in 2018 (which became Foamit Group's subsidiary in

Finland), Hasopor AB in 2019 (which became the group's subsidiary in Sweden), and Glasopor AS in 2021 (which became the group's subsidiary in Norway). Moreover, in 2020, Partnera moved from fully private to partly public ownership as it was listed on Nasdaq Helsinki and gained a listed SME status² (Partanen, 2025; Partnera, 2025). The strategic shift was swift but highly successful. By early 2025, Foamit Group made net sales of €41.4 million and EBITDA of €6.0 million (Partanen, 2025).

2.1 Embedding economic, environmental, and social sustainability in the company's ethos

As a result of the Foamit Group's aggressive growth through mergers and acquisitions, some of the inevitable frictions were visible in the company's organisational culture, management, and operations. While it was relatively simple to establish legal and financial connections with the acquired units, social ties and unified management approaches were emerging at a much slower pace.

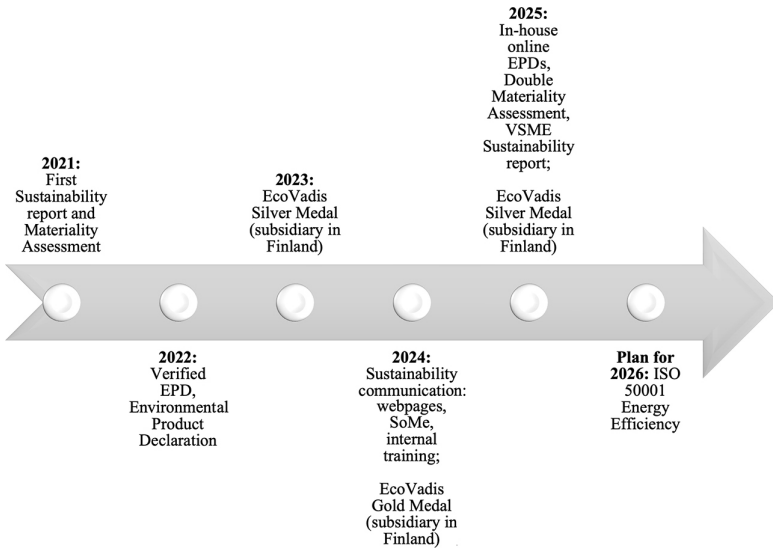
To facilitate the integration of all subsidiaries, the Foamit Group management team started extensive strategy work supported by a digital transformation. First, Foamit Group adopted the Hoshin Kanri methodology (Partanen, 2025)—a strategic planning and execution methodology that aligned an organisation's long-term vision with its daily activities. It focused on setting a few breakthrough goals, cascading them through all organisational levels and units, and using regular review cycles to ensure consistent progress and organisational alignment (Jackson, 2006). This approach was expected to shape the desired organisational culture in the firm, engage everyone with the firm's strategy, and enable consistent communication of long-term goals and annual targets throughout all levels of the organisation. Economic sustainability was much easier to achieve with the organisational culture grounded in this long-term-oriented managerial methodology that promoted both specific management practices and a lean, continuous improvement-driven mindset across the entire organisation.

Second, Foamit Group adopted *Amplon.io*, a digital tool based on the same management methodology, to ensure the effective implementation of Hoshin Kanri. The tool digitised Hoshin Kanri's X-Matrix—a specific template that connected long- and short-term objectives with actions and accountability of people in all country units, making real-time management data transparent and accessible regardless of the location (Šilenskytė et al., 2025). This was expected to enable clear mapping of objectives, metrics, and responsibilities, ensuring that both management

and operational staff across all three countries remain aligned and actively involved. Strategic goals were disseminated transparently, allowing employees in both administrative and manufacturing roles to understand the company's broader vision and be involved in strategy work. In practice, the X-Matrix was extensively developed by managers who, depending on their rank, could either edit strategic information or suggest improvement projects through the digital tool's feedback channels and follow the implementation of their projects. To other employees, the X-Matrix was shown on screens on the factory floor (Partanen, 2025).

Environmental and social sustainability was also embedded in the Foamit Group's strategy. The company aimed to lead the circular economy within the Nordic region by creating value from waste and contributing to sustainable development. Its strategic objectives focused on expanding the use of recycled glass materials in construction, improving production efficiency, and maintaining high standards of environmental and social responsibility (Partnera, 2025). In their strategy, Foamit Group committed to Sustainable Development Goals (SDGs) 7 (Affordable and clean energy), 8 (Decent work and economic growth), 9 (Sustainable industry, innovation, and infrastructure), and 13 (Climate action) (Partnera, n.d.a).

As Head of PMO and Sustainability, Tiina's primary responsibility was to align the firm's strategic vision with its daily operations. Since 2021, Tiina has been responsible for the annual Foamit Group sustainability report and worked to issue it according to the EU reporting guidelines. To ensure that this report is not a bureaucratic formality but rather a rigorous reflection of the firm's activities, she collaborated with all subsidiaries to implement sustainability initiatives in various development projects, aiming to promote sustainability in business across all geographies, functions, and levels. For example, Tiina worked with the team on an Environmental Product Declaration (EPD) for Foamit Group products that provided an independent, verified, and transparent summary of the environmental impact of products throughout their life cycle. An EPD did not expose commercially sensitive information and was valid for five years, enabling Foamit Group to sell with evidence that the company was not greenwashing and could expose the actual sustainability status of their products (Foamit Group, n.d.). Foamit Group established the Code of Ethics and declared compliance with the Whistleblowing Directive (Partnera, n.d.a). Figure 7.1 illustrates some of the key milestones that Foamit Group has achieved in sustainability.



Source: Partanen, 2025.

Figure 7.1 Foamit Group’s sustainability achievements and future plans

The company extensively worked towards social sustainability, too, acknowledging that people within the organisation drive innovation and sustainable growth. Social sustainability aspects concerning the management of DEI were of extensive interest to Foamit Group.

2.2 Managing diversity, equity, and inclusion at Foamit Group

Foamit Group had approximately 60 per cent technical staff who worked in recycling and manufacturing tasks and 40 per cent employees in administrative positions. In 2025, collectively, Foamit Group employed 97 people, spread across three countries. Thus, each subsidiary in Foamit Group had fewer than 50 employees. Moreover, technical staff were located in four factory sites and worked in two or three shifts. After the acquisitions were completed, Foamit Group management agreed that the official company language was English, since the firm operated as an international firm. Although the management language was English, safety requirements and the fact that factory employees were primarily local and ethnically homogeneous in each country unit meant that all

technical staff primarily spoke local languages. The company employed only 10 per cent women but had a wide range of age diversity among their staff (Partanen and Peräsarka, 2025).

The nature of work at Foamit Group primarily required direct interaction and verbal communication among employees and between employees and managers, but this was not always possible due to the limited resources of this mid-sized firm, the geographical dispersion of its units, and the shift system (Partanen and Peräsarka, 2025). Being committed to social sustainability, Foamit Group, with Tiina leading the process, started to search for innovative solutions that would allow being close to the staff and ensuring that diverse employees felt included and had equitable access to voice their concerns and offer suggestions for improvement. Digital tools that enabled integration of the group at the strategic level also seemed a feasible solution for enabling integration at the operational level, especially because digitalisation offered cost-effective, smart management solutions.

When looking for the digital tool for inclusive people management, Tiina became aware of the Software-as-a-Service (SaaS) platform called Winningtemp that was used in their Swedish subsidiary and that proved to be effective. Therefore, in 2022 this tool was adopted for the entire Foamit Group (Partanen and Peräsarka, 2025).

Winningtemp was intended to enable continuous measurement and improvement of workplace sentiment through Artificial Intelligence (AI)-powered pulse surveys. Every two weeks, with a short set of questions, employees were prompted to provide anonymous feedback on various aspects of their work experience, including job satisfaction, relationships with managers, sense of inclusion, and overall well-being. In contrast to a typical annual employee survey, this system gave excellent reports on short-term employee experiences that were accessible to Foamit Group's management team, factory managers, and external Human Resources (HR) consultant (Partanen and Peräsarka, 2025).

Moreover, the AI within the Winningtemp system identified patterns in the feedback and generated suggestions for deeper inquiry. For example, if responses received from employees indicated some concerns about leadership behaviour, poor communication, or any other specific aspect of management, a subsequent survey would have automatically included AI-selected questions in these respective areas to deepen understanding of the emerging problem. After administering such surveys, leaders

would receive anonymous reports and automated insights on how to respond constructively to emerging issues. This system was expected to ensure confidentiality, promote transparency, and allow managers to act on real-time data. AI-suggested advice was expected to overcome the absence of an in-house HR department and enable continuous leadership development within the resource-constrained SME context.

For more strategic people management support at group level, Foamit Group contracted an external HR consultant—Jenny Peräsarka, Chief Executive Officer (CEO) of SupercoHR. Jenny helped to design Foamit Group's accountability lines within the firm's organisational structure and offered guidance to managers for handling employee matters, supplementing advice received through Winningtemp's system. At the Finnish subsidiary—Uusioaines Oy—Jenny was additionally tasked with some operational issues, such as overseeing occupational safety matters, recruitment and work contracts, and organising annual employee well-being events. Local payroll specialists oversaw HR operational issues in subsidiaries of other countries due to differences in local country regulations. Thus, while Jenny as an HR specialist worked on some strategic and operational matters, her direct involvement with technical staff in all three countries was limited. This created an excellent opportunity to utilise Jenny's position and expertise when designing the system to implement requirements mandated by the EU Whistleblowing Directive (EUR-Lex, 2019).

3. Whistleblowing mechanism as an important component of social sustainability infrastructure at Foamit Group

3.1 The EU whistleblowing directive and its implications for Foamit Group

The EU Whistleblowing Directive and the respective national laws that adopted it applied to all firms with more than 50 employees. Firms that report on violations of the EU/national law through appropriate channels were required to protect whistleblowers. Whistleblowers were considered any person (full- or part-time employees in both the public and private sectors, self-employed, shareholders, volunteers, trainees, job applicants, subcontractors, or suppliers, regardless of citizenship) whose professional relationships were governed by EU law. The directive entitled whistleblowers to report on anything that they perceived to be a violation of EU law, given that they had some evidence to support their

perception. Organisations were obliged to take responsible and objective actions to ensure that the reported potential violations were investigated and addressed (EUR-Lex, 2019). Later directives, such as the CSDDD and the EU AI Act, further extended aspects of whistleblowing practice, elaborating on what could be reported (European Commission, n.d.a; EU Artificial Intelligence Act, 2025).

Whistleblowers could report on any of the sensitive issues, such as corruption, fraud, misconduct, environmental harm, product safety and consumer protection issues, data privacy breaches, public health, or transport safety concerns. In addition, whistleblowers were also expected to report the misconduct of improper handling of personal data (EUR-Lex, 2019). Most importantly, the Directive mandated firms to protect whistleblowers. The protection included measures against whistleblower suspension, layoff, dismissal, or similar measures of retaliation; other forms of unfair treatment, such as transferring duties, changing the place of work, reducing wages, or altering working hours; denying access to training opportunities; giving a negative performance evaluation or employment reference; or imposing disciplinary actions, reprimands, or financial penalties. Further prohibited conduct included coercion, intimidation, harassment, or ostracism, as well as discrimination or any other form of unfair or disadvantageous treatment. Additionally, there should have been whistleblower protection against converting a temporary employment contract into a permanent one when the worker had legitimate expectations of such an offer, or by deciding not to renew—or by prematurely terminating—a temporary employment contract (EUR-Lex, 2019). Therefore, while the whistleblowing mechanism captured many governance issues, it was also a very important element of social sustainability infrastructure, especially when considering management of DEI in an international firm.

When transposing the directive to national laws, EU Member States had to decide on the scope of the implementation, ensuring that the minimum requirements were met or deciding to expand legal obligations (European Commission, 2024). Each country in which Foamit Group operated implemented the EU Whistleblowing Directive differently, while still following its core principles. In Finland, the Finnish Whistleblowing Act secured whistleblowing protection but excluded all other HR-related matters, and thus HR investigations concerning harassment, bullying, or inappropriate behaviour issues remained within the scope of the Occupational Safety and Health Act (OHSa) (Waaralinna et al., 2026). Sweden transposed the directive in 2021 and complemented it with two

additional regulations, one of which was a protection for whistleblowers when the disclosure was in the ‘general interest’ of the public and not just when it concerned a breach of Union law (EU Whistleblowing Monitor, 2021). Norway, although not an EU member, already had national whistleblowing rules under its Working Environment Act, which—similarly to the EU directive—required employers to establish internal reporting procedures, guarantee anonymity, and protect whistleblowers from retaliation (LovData, 2025). Similarly to Finland, the Discrimination Act (Diskrimineringslagen) in Sweden (Discrimination Act, 2008) and the Equality and Anti-Discrimination Act in Norway (LovData, 2017) guided the handling of HR-related issues concerning discrimination or unfair treatment. Therefore, Foamit Group was working on implementing the whistleblowing mechanism and making it compliant and functional in all its country units.

3.2 Implementing the EU whistleblowing directive at Foamit Group

The Winningtemp platform that Foamit Group adopted for DEI management also offered a whistleblowing system to anonymously report issues such as fraud, harassment, discrimination, or compliance violations. This meant that in the same mobile application through which employees submitted their reflections via the biweekly pulse survey, they had 24/7 access to the anonymous whistleblowing channel. When the whistleblower report was submitted, the application’s user was able to choose to remain anonymous for an indefinite period, even when further interacting through the channel with the appointed report-handling person from within or outside the organisation. The report-handling person was able to see only the messages sent and at what time and was able to initiate further conversation with the whistleblower, to acquire further details about the issue reported (Winningtemp, 2025).

While the Winningtemp platform offered a technical solution for anonymous reporting, it clearly instructed companies using the platform to develop an internal process for handling complaints compliant with the EU and local regulations (Winningtemp, 2025). Thus, Foamit Group established an internal process for whistleblowing in addition to adopting the anonymous reporting channel available in the Winningtemp platform. According to this process, all received whistleblowing reports were sent directly to an independent person outside the company who had been authorised by Foamit Group to handle whistleblowing cases. After receiving the reports, this external expert conducted an initial investigation to ascertain the validity of the suspicion. If the investigation

indicated that a breach was likely or could be proven, the case was forwarded to the competent authority for further examination (Partnera, n.d.b). In practice, this meant that externally contracted HR specialist Jenny was entitled to receive and handle the whistleblowing reports.

Thus, from the technical perspective and conditions set by the directive, Foamit Group had done everything to comply with whistleblowing policies and ensure a safe, fair, and inclusive whistleblowing mechanism. However, reports received through the established whistleblowing process were showing that the established system needed some reconsideration.

4. Time to reconsider managing diversity, equity, and inclusion through digitalisation

When preparing the sustainability report for the year 2025, Tiina examined two whistleblowing cases received since the establishment of the whistleblowing process. Both cases were handled by Jenny with the conclusion that these were general work improvement matters. One report filed in 'broken' English was a complaint about the workload allocation between different shifts. The other report was a suggestion of a work process improvement that should have otherwise been addressed with the factory manager instead of reporting it via the whistleblowing system (Partanen and Peräsarka, 2025). These two reports, that were more feedback on improvements, raised Tiina's concern about the ways employees understood the purpose of the whistleblowing channel.

Tiina was glad the employees who filed the report were confident in the system. Moreover, these reports showed that the firm had successfully managed sustainability through digitalisation efforts. Employees had awareness of internal digital tools and their communication channels and showed willingness to use them. This also meant that the organisational culture driven by Hoshin Kanri, lean and continuous improvement-driven practices and mindset, was penetrating the Foamit Group and its every unit down to the factory floor.

However, simultaneously, the fact that the employees reported the suggestions for improvement via the whistleblowing channel instead of sharing them with the manager raised serious concerns. Tiina contemplated:

Is it possible that some employees did not trust the management, leading them to believe that even feedback for work improvements should be reported through whistleblowing channels? Or are we confusing employees about where to report suggestions by trying to limit digital tools and make our work efficient? We have separate digital tools for gathering strategic, operational, and HR inputs from employees, but whom do these tools serve? Do all employees, including those on the manufacturing floor, have sufficient channels to voice their concerns?

This consideration was soon expanded further by another observation. The second report that was submitted was written not in English but in Swedish, specifically the version used in Sweden rather than in Finland.³ The report was also very detailed. It was clear that it was filled by a technical staff member who was performing a very specific task on the factory floor in the Swedish subsidiary. An employee was willing to be specific in the report because they trusted the established system. However, these details also made this person identifiable because the country units were small and internally homogeneous, and work was organised in a specialised manner across the shifts.

Thus, while the whistleblowing system was well thought out, this second whistleblowing report exposed a serious weakness, including the broader issue of handling social sustainability, especially DEI matters, while extensively relying on digital tools and externalised HR. Tiina considered many questions:

Is it possible that despite having digital tools to biweekly share their experiences, employees still feel distanced from the management? Can it be that the shift from local languages to the corporate language, English, has increased this distance even further? If digital tools do not fully address inclusion issues, how can we connect more closely with employees when all factories are located far apart, and employees work in multiple shifts? And how can we ensure that the whistleblowing system functions as expected, including anonymity for the reporters in our small firm?

Tiina was pondering these challenges before starting to draft an action plan for addressing them during the next strategic year.

Questions for reflection

1. What is whistleblowing? How has it been defined in the EU legislative frameworks? What directives, laws, and regulations guide the whistleblowing process in the EU and countries mentioned in the case? How is whistleblowing defined and legally framed in your country? If possible, browse through the legislation in addition to using the case materials when answering this question.
2. Why is whistleblowing an important part of the infrastructure for social sustainability, and DEI in particular, in Foamit Group and other European firms?
3. How does Foamit Group's approach to implementing the EU Whistleblowing Directive relate to the company's overall strategic approach and actions towards economic, environmental, and social sustainability?
4. What system for the whistleblowing process has the Foamit Group created? What were the strengths and shortcomings of this system?
5. Why did Foamit Group's extended efforts to manage social sustainability, including DEI and the whistleblowing process, not yield expected results? When answering this question, consider aspects of the SME environment, company history, workforce composition, organisational culture, and work arrangements in the firm, among others.
6. What further actions for creating an inclusive work environment and functioning social sustainability infrastructure, including the improved whistleblowing process, can Tiina and Foamit Group take? How can these actions be ensured to be cost-effective and feasible in the relatively small, multilingual, spread-across-several-countries Foamit Group, which has ambitions to further grow fast internationally?

Notes

1. The Corporate Sustainability Reporting Directive (CSRD) required conducting a double materiality assessment—evaluating both how sustainability issues impact a company's financial performance and how the company's activities impact society and the environment (European Commission, 2025a). See simple explanations in: <https://www.esgtool.eu/en>
2. A listed SME refers to a small- or medium-sized enterprise that is admitted to trading on an EU public market, typically an SME Growth

Market to improve SMEs' access to capital. The EU Listing Act (2024) further simplifies prospectus and disclosure rules for such firms, reducing compliance burdens to make public markets more accessible for SMEs. While both listed SMEs and traditional listed companies are subject to EU capital-markets regulation, SMEs benefit from proportionate requirements—lighter reporting, simplified prospectus formats, and reduced ongoing obligations compared to large stock-listed firms (European Commission, n.d.e).

3. Finland has two national languages: Finnish (the language of the majority) and Swedish (the language of the minority). The Swedish language used in Finland could be differentiated from the Swedish language used in Sweden by specific words, expressions, and the way the language was used (Info Finland, 2025).

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