

# Gaining Traction CSR Report 2021





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Petra Zijp  
Managing Partner

## Foreword by Petra Zijp

We all have moments in our lives – whether it’s private distress or collective uncertainty – that call for encouragement or inspiration.

At a time like that, I often find inspiration in the work of Brené Brown, research professor and best-selling author on courage, vulnerability, shame, and empathy. She encourages us all to choose courage over comfort, and speaks of the importance of finding and sustaining connection – because that is what gives meaning and purpose to our lives.

Publishing our CSR Report is one of the ways in which we find and sustain connection with you. Last year, in our inaugural CSR Report, we took stock of where we stood in our journey to become a more sustainable law firm. This year, we report on the progress we have made since, and where we came up short and why.

In 2021, our efforts certainly gained traction. We initiated projects to make our operations more sustainable – most notably by measuring our carbon footprint across all six offices – and streamlined our CSR strategy and operations. I am especially proud that we launched our Impact Programme. Everyone at NautaDutilh now has four days to spend on pro bono work or community service. For our lawyers, these days count towards their billable thresholds. I firmly believe that by bringing our CSR and pro bono efforts together in a firm-wide programme, we can accelerate our impact – and our connection with each other and the communities where we live and work.

Our Sustainable Business & Climate Change team expanded significantly. Experienced and talented ESG lawyers joined our firm, and more colleagues became part of the wider group of legal professionals deeply involved in our ESG practice. We strengthened ties with our clients through round tables on recent and future developments. The team has grown into a powerful, multidisciplinary collective that finds connection across offices, organisations, and borders.

We can still do better, and we want to learn and improve. That is our mission for 2022. And I hope you won’t take it from me, but from our talented and ambitious lawyers and business support professionals. You will find their contributions and insights throughout this report.

Our next step will be to convert our CSR ambitions into measurable targets to which we can be held accountable. We realise this may sometimes be uncomfortable and will require courageous conversations – with our clients and colleagues and within ourselves. But as I reach the end of my term as managing partner, I know our firm’s commitment to and engagement with sustainability has grown over the past five years. I fully agree with Brené Brown when she says that “a leader is someone who holds her- or himself accountable for finding potential in people and processes.” And that’s exactly what we, as a board, have been privileged enough to find throughout our firm: Inspiring, ambitious people with the talent and drive to make a positive impact in the lives of others.

‘Our next step will be to convert our CSR ambitions into measurable targets to which we can be held accountable’

## Our CSR policy

In 2021, our CSR policy and sustainable business practice really gained momentum. We saw an increase in ESG-related projects and matters. Our Sustainable Business & Climate Change team expanded its reach through new hires and mandates. We were ranked Best Diversity Firm at the 2021 Dutch M&A Awards. We initiated projects to reduce our carbon footprint. Our Pro Bono Committee implemented the new pro bono policy. And we integrated our pro bono and community engagement activities into the NautaDutilh Impact Programme. It enables us to accelerate faster by engaging even more colleagues, and collectively effect positive change through our client work.

Our CSR mission is to ‘Empower the Next Generation’. We believe that by taking responsibility for our actions now, we will leave a better legacy for the future. We use the UN Sustainable Development Goals (SDGs) as a starting point for our actions, focusing on four areas where we believe we can have the greatest effect: Quality Education (SDG 4), Gender Equality (SDG 5), Climate Action (SDG 13) and Peace, Justice and Strong Institutions (SDG 16). We have integrated these SDGs into the four pillars of our CSR policy:

**Our clients** (SDGs 13 and 16): Climate change and sustainability are high on the agenda for many of our clients, and it is through our client work that we can make the biggest impact. Our Sustainable Business & Climate Change team identifies ESG risks and opportunities and works with clients to develop future-proof solutions to the complex and interconnected challenges inherent in responsible business conduct.

**Our people** (SDGs 4 and 5): We educate our talent to become excellent lawyers and professionals. Among other things, this involves inculcating soft skills and embracing inclusion and diversity (I&D) in our workforce.

**Our operations** (SDG 13): We strive to reduce our carbon footprint and integrate sustainability into our business operations firm-wide. This includes actions

toward going paperless and recycling efforts. A sustainable travel and procurement policy will be implemented in 2022.

**Our Impact Programme** (SDGs 4, 5, 13, and 16): Everyone within the firm receives four Impact Days per year to contribute to society through pro bono legal work and/or community engagement projects toward the four focus SDGs. We encourage and facilitate additional pro bono work and other meaningful volunteer work.

Our CSR Committee, Pro Bono Committee, dedicated CSR Specialist, I&D Specialist, and the Young Professionals Board (co)develop policies, instigate new initiatives, and coordinate projects and activities. They advise the Board and the Executive Committee. The Brussels and Luxembourg offices also have a (Think) Green Committee and the Brussels office features a Think Inclusion & Diversity Committee and a Think Healthy Committee, which advise the managing partners in these offices. All committees are composed of both lawyers and business support professionals who collaborate on firm-wide CSR projects.

This is our second public CSR report, covering our work in 2021. It provides an overview of our main firm-wide CSR activities and accomplishments. We took our first CSR report for 2019-2020 as reference point and have described the progress we made since last year – as well as where we fell short of our targets. We took into account the issues that are material to us, but we did not apply an international reporting standard (other than an SDG table at the end of this report). By publishing this report, we aim to ensure transparency and accountability with respect to our policies, actions, and goals in the fields of CSR and sustainability. We welcome your feedback and invite you to enter into dialogue with us about the role we have in society.

We believe that by taking responsibility for our actions now, we will leave a better legacy for the future





AGENTS OF CHANGE

# Good chemistry

Gaike Dalenoord wants to bring clients together with government, banks, and academia to fold the chemicals industry into the energy transition. It's going to be complicated.



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From the 30th floor office of NautaDutilh in Rotterdam virtually the entire harbour area of the city can be seen: from the iconic Hotel New York, situated in the former head office building of Holland America Line, to the cruise liner's current ships moored nearby, to the industrial facilities further west. From there, chemicals, oil and gas, and more than 8 million shipping containers per year are unloaded for transfer across Europe. It's the world's busiest port outside of Asia.

When NautaDutilh partner and co-head of the firm's Private Equity team Gaike Dalenoord looks down on the port from his office, he sees not the port as it exists today, but instead the future.

"A lot of oil and gas and hydrocarbons moves through that harbour, but that economic model will not last," Gaike says. "We need to accelerate the change."

The Port of Rotterdam is fortunate to have Gaike and his team within view, because, he says, "We believe in helping industries and companies to adapt to the coming energy transition."

Gaike has a vision of a future in which instead of oil and gas moving through the harbour, pure hydrogen and hydrogen carriers are imported to the Netherlands and moved up the value chain. "This little country has the infrastructure, the technical know-how, and the skills to make this happen," he says. "But it's going to be very complicated."

### Greening the economy with hydrogen

Creating hydrogen is a relatively simple chemical process, and Gaike has been working closely over the past years with major chemical companies trying to get them involved in the energy transition. "Hydrogen is very clean, it's an ideal way to store energy, and you can make it with green energy," he says.

Working with chemical companies wasn't an obvious fit for someone who grew up deeply attached to nature. Gaike was raised on the Caribbean island of Curaçao, living, as he puts it, "with a constant warm breeze and one foot in the sand. It's probably where the seed of my love for kitesurfing and other watersports got planted." Back in the 1970s and '80s, he says, "the chemical companies were the dirtiest bunch of people on Earth." A shortage of regulation in nearly all jurisdictions allowed them to pollute natural resources virtually at will. Only as the environmental movement grew did the full scope of the damage they had wrought become clear.



'The key to the energy transition is chemicals, and those chemicals are brought onshore right here in Rotterdam'

In the decades since, the chemicals industry has proven adaptive, frequently creating new solutions to meet the ever-shifting demands of the market. "Clearly, its current focus is on delivering products and materials with a lower environmental impact, such as through plastics recycling," Gaike says. He sees an important role for the industry in advancing the economy to net-zero emissions. "Chemicals will prove to be key to Europe's shift from its current addictions to coal, oil, and gas as its main energy sources to an electrified society. And recent events in Ukraine will only speed things up."

Through NautaDutilh's work helping financial industry clients prepare for the EU Taxonomy Regulation – and, since its implementation at the start of 2022, adhere to it – Gaike saw an opportunity to bring ESG to the chemical sector from a legal perspective. Banks, insurance companies, pension funds, and other investors now need to show the degree to which they are aligned with defined environmental objectives. It's a tremendous undertaking that has kept the Banking & Finance group at NautaDutilh busy for years (see interview with Frans van der Eerden, p. 30). While working alongside the other team, Gaike recalls, "Suddenly I thought, 'Wait a minute, what about the companies these banks are invested in?' They will need to show their suitability for these ESG-minded investments." He was already working with the chemical industry, so he tried to advocate with them first, telling them, "You really need to gear up," he recalls. It's an illustration of Gaike's commercially-oriented thinking, and ability to initiate specific projects by narrowing the focus from broad concepts.

An opportunity to develop the ESG potential of a chemicals company presented itself through Gaike's private equity work. During the process of spinning the company out of a large industrial conglomerate, he recalls, "I noted that when it comes to the energy transition, we're going from hydrocarbons to electrification – and the key to that is chemicals. These chemicals are brought onshore right here in Rotterdam."

### The need for energy storage

Solar and wind are intermittent power sources. Unlike a power plant running on fossil fuels, operators can't just turn up the wind or bring out the sun. So when an oversupply exists, the electricity these sources generate needs to be stored for periods when demand exceeds supply.

One solution is to use large batteries. But acquiring the necessary materials to make them is in itself environmentally damaging. Moreover, they don't last forever, can be difficult to recycle, and are toxic to dispose of.

Hydrogen, too, can function as energy storage. It's the smallest molecule in the universe and can contain a lot of energy. The electricity is converted to hydrogen – through, for instance, electrolysis – and then back into electricity when it's needed.



The Netherlands announced in April 2022 that it would more than double its commitment to electricity generation by offshore wind turbines by an additional 10.7 gigawatts. Yet even that won't be enough to supply all the country's homes and industry. "We're a very busy bunch of people," Gaike says. "I don't believe we will ever get sufficient green energy to supply the entire country ourselves even if we could cover the entire land and the North Sea with solar panels and windmills." Jokingly, he adds, "That would clearly spoil my kitesurfing hobby."

As long as there is insufficient clean energy supply in the country itself, hydrogen will need to be imported to the Netherlands, either contained in liquid ammonia or as pure hydrogen. In its gas form, hydrogen can be sent through pipelines – originally built to distribute the country's natural gas supplies – to be used as feedstock for power generation in the manufacturing of steel and cement and other energy-intensive processes. "It is also well-suited for storage in depleted gas fields or salt caverns in the north-eastern part of the country," Gaike points out. It so happens that the chemicals company he and his team support made its business mining such caverns. He just helped set up a major joint venture between a Dutch chemicals company and a global green infrastructure financier that will build large-scale electrolyzers to make it all come together.

### Coordination is key

But getting all the players to work together is a major undertaking. "NautaDutilh has the power to meld this into the hydrocarbon practice that we have had for a long time," he says. "But the energy transition is so complex, it cannot be just the companies involved. It should be the banks, the government, and the technical universities – everybody needs to speak to each other." To support such collaboration, the firm recently participated in the public consultation by the Dutch Ministry of Economic Affairs on the Dutch hydrogen market.

It's work well-suited to Gaike's experience and expertise. "The traditional type of management of a complex and often cross-border file is something that I do easily, because I know the firm quite well," he says. "It's key to carefully tie the knots together between the full-service spectrum of legal expertise we have in-house."

While Gaike works to accelerate the energy transition, he is also actively supporting the LifeLine to the Ukraine humanitarian programme. An initiative in which he also makes sure to involve colleagues throughout the firm. Together with Stichting Mara, an aid group originally set up in response to the Balkans wars of the 1990's, "we are transporting truckloads of humanitarian goods to the war zone," he reports. "As this war shows, also in our part of the world we are not there yet when it comes to human rights. Here, too, Brussels is taking the helm," says Gaike. The European Commission is preparing rules for companies concerning human rights and the environment in their global supply chains. "So, the European environmental taxonomy is just the start of a completely new era humanity is stepping into, and companies better get used to it," Gaike is convinced.

Noting that investors are risk-averse and that polluting activity represents potentially stranded assets, he believes that "the next step the chemical companies need to take is to figure out how to use less energy for their chemical production and so avoid exhaust of greenhouse gases." Which would no doubt make Gaike's view of the Rotterdam harbour even clearer.



'We believe in helping industries and companies to adapt to the coming energy transition'



# Our clients

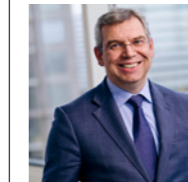
The most thought-provoking questions can sound devilishly simple. Sometimes, we are doing the asking. For instance, the question, “Are you sure the products of the company you’re about to buy aren’t made by children?” sparked one of our clients to conduct a global supply chain review, and opened the door to a more ESG-centric compliance framework. At other times, the answers come from us, in response to questions that can come from our clients or from within our firm. “Can we engage in climate litigation on behalf of Urgenda against the Dutch State, and at the same time advise companies whose business heavily relies on fossil fuels?” Or: “To what extent should we take into account climate or other ESG considerations when considering whether to accept a new client mandate?”

We welcome these questions and the exchange of ideas that they fuel. It sets us thinking and can help to change perspectives. Coincidentally, the three questions above have something in common: In answering them, for our clients or for ourselves, we consider whether – and if so, how – we can help to instigate positive change.

## Helping to bring about change

We see everyday client counsel as a key space in which we can make a difference. We do so by regularly advising clients on relevant ESG developments, such as green bond and sustainability-linked bond issuances, sustainable finance regulations, corporate governance and transparency requirements, and liability risk analysis related to climate change and ESG litigation. However, our clients do not simply have legal issues. They face broader challenges to which solutions can often only be found by taking into account a wide range of perspectives and expertise. This is where our multidisciplinary Benelux Sustainable Business & Climate Change team fits in. It advises our clients and prospects regarding the effects of ESG developments on their operations, their strategy, and their reputation. The team also now reviews clients’ climate strategies against legal obligations.

Not all businesses are on the same page where ESG issues are concerned. This is why we consider sharing our knowledge and entering into partnerships that we regard as key to helping to effect positive change. In 2021, we shared our expertise in round tables with clients, especially about the impact of the far-reaching ruling by the Hague District Court with respect to the climate obligations of Royal Dutch Shell. We contributed to several events of our partner, MVO Nederland, the Dutch network organisation for sustainable entrepreneurs. And we participated in the Climate Tables of the Dutch sustainability initiative for lawyers Jurist Doet WAT. Another way for us to create positive impact is through our pro bono work for non-profit organisations and other actors that promote sustainability, for instance the Urgenda Foundation and GOGLA, the global association for the off-grid solar energy industry.



**Sjoerd Meijer**  
Partner Dispute Resolution  
Amsterdam office

## Legal PaaS desk

“One of the ways we contribute to the advancement of ESG is by providing contracts and legal documentation that are aligned with sustainable business models, such as Product-as-a-Service (PaaS). Typical for PaaS is that customers purchase access to a product rather than the product itself. The PaaS provider retains title to the goods and is responsible for maintenance and recycling. Legally, PaaS is neither purchasing, rent, nor lease. It is therefore difficult to catch in a contractual agreement. Companies do not always properly address the legal issues in their contracts, which in turn leads to large liability risks for financing parties. One of our major clients, a financial institution, approached us to help develop legal support for these companies. The aim was to lower the threshold for PaaS businesses to obtain financing. We co-created a contractual PaaS framework that meets the bank’s minimum finance requirements. The bank’s PaaS customers can now reach out to us for legal advice through our new Legal PaaS desk. And we gain insights by working with these innovative companies that are advancing the circular economy.”



Three ways in which we use the law as an instrument for change is by supporting the energy transition; by anticipating a shifting regulatory framework; and by integrating a focus on responsible business conduct in our client work. In so doing, we help our clients to meet sustainable business challenges, to mitigate ESG-related risks, and – above all – to grasp the opportunities in the new economy.

### Supporting the energy transition

We believe we have a role to play to help mitigate the risks imposed by climate change. And as a full-service law firm with expertise spanning sectors that are central to the transition to a low-carbon future – including energy, real estate and construction, and finance and insurance – we are well positioned to do so.

Combining sector and ESG expertise with a multidisciplinary approach, we have established a market-leading energy transition practice. Our firm works for both traditional energy companies and renewable energy companies on projects, transactions, financing, and litigation. However, in the last few years we have transitioned our energy practice from its historical focus on oil & gas work to energy transition mandates. Currently, more than 70% of our energy practice revolves around energy transition projects (wind, solar, renewable heat, hydrogen, CCS, and smart grids) and M&A transactions concerning target companies that exclusively focus on renewable energy and related services.

Combining sector and ESG expertise with a multidisciplinary approach, we have established a market-leading energy transition practice



**Freerk Vermeulen**  
Partner Dispute Resolution  
Amsterdam office

### Climate change litigation

“After our historic victory at the Supreme Court in Urgenda’s climate litigation against the Dutch State, we have discussed climate strategy with a number of our national and international clients in various sectors. In 2021, the judgment against Royal Dutch Shell further propelled the development of our group’s practice, which encompasses strategical advice on climate plans and management of litigation and liability risks. We believe that climate strategies should be carefully calibrated in a holistic approach in order to achieve targets pushed for by regulators, supervisory bodies, shareholders, and NGOs. This holistic approach including the full gambit of expertise across our firm is our trademark.”

### Anticipating a shifting regulatory framework

The regulatory landscape for sustainability in which our clients operate is multifaceted and complex – and changing continuously. As a firm, we are particularly strong in regulated markets, and so consider it our task to not only point to the dot on the horizon, but also help our clients see around corners.

We see that soft law frameworks are gradually shifting into hard law obligations. Reputation risks are increasingly becoming litigation risks for both companies and their boards. Financial regulators are increasingly prioritising sustainability. The EU Commission strongly pushes financial institutions to green the ‘real economy’, for instance through the EU Taxonomy Regulation and the SFDR (Sustainable

## Our ambition for 2021

## Our progress in 2021

### Sustainable Business & Climate Change Team

- Continuing to develop our ESG portfolio.
- Increasing our ESG dialogue with clients.
- Seeking partnerships with stakeholders.
- Expanded practice to 10 partners, 2 counsels, and 16 affiliated associates.
- Provided tailor-made advice on sustainable business conduct for clients, mainly in the financial, energy, and chemical sectors.
- Round tables on the impact of the so-called Shell verdict for clients.
- Seminars about ESG developments with respect to business and human rights; corporate governance; and sustainable finance regulations.

### Increase internal awareness and expertise

- (Internal) training sessions on climate legislation, business human rights, and responsible business practices.
- Two senior lawyers specialised in ESG legislation joined our firm.
- Regular internal training sessions on ESG topics.



Finance Disclosure Regulation), which entered into force in 2021. These regulations lead to obligations for financial institutions as well as for their clients.

In this shifting landscape, we help our clients stay one step ahead of changing legislation. Our Corporate Governance team advises at the C-suite level about increasing transparency obligations. Our ESG Due Diligence Audit helps clients to develop and implement an appropriate ESG governance framework. We advise clients in the chemical sector on how to anticipate upcoming legislation affecting financial institutions, since this undoubtedly will affect their eligibility for investments.

### Integrating responsible business conduct

Responsible business conduct has firmly established itself as a top priority for boards and management. In the past years, we have worked with clients to identify the ESG risks and opportunities, developing the future-proof solutions required for the complex and inter-connected challenges of responsible business conduct, and discussing the reputational and operational risks of inaction in face of these challenges.

Our Sustainable Business & Climate Change team strives to incorporate sustainability and responsible business conduct into our advisory services across all practices. They encourage and enable our lawyers to go beyond the strict current legal framework and provide clients with the broader context by including the UN Sustainable Development Goals and soft laws such as the OECD Guidelines, UN Principles on Business and Human Rights, and UN Principles for Responsible Investments as an integral part of their legal assessment.

The regulatory landscape for sustainability in which our clients operate is multifaceted and complex – and changing continuously



**Luc Courtois**  
Partner Investment Funds  
Luxembourg office

### Sustainable growth in the Luxembourg fund industry

“Luxembourg has traditionally been the European jurisdiction of choice in which to establish investment funds. Recently, sustainable finance has been driving growth and innovation in the Luxembourg fund industry. The Commission de Surveillance du Secteur Financier (CSSF), the supervisory authority of the Luxembourg financial sector, is also committed to enhancing the role of the financial sector in furthering green investments and promoting environmentally sustainable development. In 2021, my team saw a further increase in the demand for green products from investors, and the introduction of new regulatory frameworks, such as the Taxonomy Regulation and the SFDR. This meant we worked with regulated funds to update their existing prospectuses and to develop prospectuses for new, green products. New developments mean you can have a pioneering role, which appeals to me. In some cases, we had extensive discussions with the CSSF about so-called ‘light green’ (or Article 8 under the SFDR) and ‘dark green’ (Article 9) products that were not aligned with the Taxonomy Regulation. The CSSF was torn between the concern to avoid greenwashing and the anticipation of the new guidance under the EU Taxonomy Regulation. With a legal landscape that is constantly changing, we needed to come up with wording in the prospectus that met the concerns of the regulator, was aligned with the existing and upcoming EU and domestic legislation, provided clear information to investors, and was in line with the commercial interests of the asset managers we work with. It was rather complex – and we had no precedent to rely on. By working closely with all parties involved including the CSSF, we were able to draft the wording that everyone agreed on. It’s great when you can help your clients get innovative products to the market that way.”

## Our clients Facts & figures

28

Lawyers directly affiliated to the Sustainable Business & Climate Change team

>70%

Portion of our energy practice revolving around energy transition projects

>20

Round tables and advisory processes on the impact of the Shell verdict with clients and good friend law firms

5

Clients interviewed about the incorporation of soft law in their business

>1000

Clients attending our online ESG-related events in 2021

>10

Large Dutch financial institutions assisted with the implementation of the SFDR and Taxonomy requirements





AGENTS OF CHANGE

# ESG advice in a new context

In the wake of the Dutch court's Shell ruling, clients are reconsidering their climate commitments. Marieke Faber helps them navigate the new challenges of ESG litigation.



## ‘Each client faces unique challenges that are not resolved overnight’

Accelerating these debates within companies was last year’s ruling in Dutch court on the Shell case: In less than a decade, the company must reduce by 45% the emissions of its operations, and make a best effort to reduce, by the same amount, emissions from its suppliers and those resulting from consumption of its products. The decision sent shockwaves through boardrooms in the Netherlands, across Europe, and even to the US, where Marieke is now based.

“Shell triggered a lot of movement,” she says. “Clients were worried about what this can mean for them.” Unsettling companies and financial institutions further was a letter they received soon after, from Shell plaintiff Milieudefensie (Friends of the Earth Netherlands), an environmental NGO. The correspondence strongly implied that the companies could face litigation by the organisation if they failed to present a viable climate plan by mid-April, 2022.

Marieke has been advising clients on their climate policies ever since. “Clients are very open to revisiting existing climate policies and seeing where they can do better,” she says. “At the same time, each client faces unique challenges that are not resolved overnight and which oftentimes require a broader effort, for example across the whole supply chain.”



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Marieke Faber is one of NautaDutilh’s newly appointed partners. She is a corporate litigator, and over the past years her practice has increasingly pivoted towards ESG-related litigation and advice.

Her ESG practice lies at the centre of some contentious considerations that many companies are now facing: How does an oil major navigate the energy transition? Should a manufacturer put forward a climate plan that is cautious but more easily achievable, and risk litigation for not doing enough, or one that’s more ambitious but perhaps not entirely within reach, and risk litigation for greenwashing? Is it better for a financial institution to divest from heavy emitters, or to hold their securities so they can engage with them on the setting and meeting of climate targets? “These are really complicated questions,” Marieke says. “Our group is trying to help clients navigate these challenges, by providing hands-on legal advice where we can.”

“What also complicates matters is that the legal landscape remains very dynamic. There is not one set of rules that you can throw at a client. ESG-related legislation is still very much ‘under construction’, which can make it hard for clients to oversee their legal obligations. What is more, best practices are continually evolving, as new information and technologies become available.” For that reason, she says, “Climate policy – and ESG in general – is a living instrument; you have to stay on top of it. That is where we come in.”

### An analytical background

This type of analysis seems to have been bred into Marieke. Both her parents were legal professionals; her father worked as a tax advisor for more than three decades. At 16, Marieke took part in Model United Nations. “I always enjoyed debating and problem solving,” she recalls. She enrolled in the honors law programme at Utrecht University (Utrecht Law College). A second Model UN programme brought her to New York for the first time. “I stayed in Midtown and did not think much of it,” she recalls. Only when she returned to New York some years later did it click. “I walked through the West Village and was like: This is where I want to live.” Following graduation and a masters in management at London Business School, she completed part of her training period at a large international firm before coming to NautaDutilh in 2016.

Marieke worked on many large corporate and commercial disputes, such as shareholder disputes and director liability suits. She was involved in a number of large arbitrations. In 2017, she started working on the Urgenda climate case. A secondment with a top-tier US firm took her to New York for a year. Shortly after her return to Amsterdam, the Dutch Supreme Court handed down its decision in the Urgenda climate case; it was the first time anywhere in the world that a government was sued successfully for not doing enough to address climate change. NautaDutilh, together with Höcker Advocaten, represented the Urgenda Foundation on a pro bono basis. The work, and the victory, “was a game changer,” she says.

Marieke wanted to continue working on climate-related topics and add ESG as a focus to her practice. She says she finds the firm to be “an encouraging environment. Every time I had an idea or I wanted to pursue something, I could count on the firm’s backing.” In 2020, for example, during the Covid-19 pandemic, she suggested launching a pro bono helpdesk for small and medium enterprises. “It was great to see how quick everyone rallied behind this initiative. Within two weeks we had the helpdesk up and running.”



## Climate change litigation

Climate change litigation is an umbrella term for disputes relating to climate change. It is mainly associated with litigation brought by civil society (such as NGOs and private citizens) against governments. This type of climate change litigation is typically not aimed at obtaining compensatory damages. Rather, it is used as a strategic instrument to enhance climate action and/or enforce a state's climate commitments. Following the landmark ruling in the Urgenda case, numerous jurisdictions have seen successful climate cases against governments. Corporations, too, face legal action by civil society targeting their climate strategies. A notable successful example is the Shell case. Even though this judgment is still subject to appeal, it paved the way for similar claims against other corporations.

Damages, however, can be the focal point of climate change litigation. Actions have been brought (notably against carbon majors) in pursuit of monetary compensation for the consequences of climate change (e.g. coastal flooding, melting glaciers, weather patterns). Another string of climate cases relates to investors (e.g. energy companies) claiming to be affected by a government's climate policy (for example in relation to subsidy schemes or the phase-out of fossil fuels) and seeking recourse in investor-state arbitration.

The scope of climate change related litigation is steadily expanding, entering other areas of law and new types of actions and judicial fora. For example, recently ClientEarth – in its capacity as shareholder – filed a derivative suit against the directors of Shell's board of directors. The Shell directors are held liable for mismanaging Shell's climate risk by failing to adopt and implement a climate strategy in alignment with the Paris Agreement. Moreover, a corporation's climate disclosures and climate pledges are subject to enhanced scrutiny by regulators and civil society. So-called 'greenwashing' claims are likely to become the next big thing.

To date, around 2000 cases have been filed around the world, covering over 40 jurisdictions. We have all but seen the end of it.



‘There are many ESG developments in Europe that can be relevant to US companies’

## Opportunity abroad

The same goes for Marieke joining NautaDutilh's office in New York. "I saw a lot of opportunity there to expand our existing network," she says. "There are many ESG developments in Europe that can be relevant to US companies – being on the ground provides a great opportunity to share insights, compare notes, and learn about the US perspective." Besides, having a litigation presence in the New York time zone has many advantages. "US clients

appreciate being able to talk to us in their afternoon or evening. And if need be, we can offer round-the-clock service." She arrived in New York in March. "It's an amazing place, with great energy," Marieke says.

Marieke foresees an increasing amount of ESG related litigation. "It will no longer only be about climate ambitions, but also about climate commitments and disclosures. The focus will also

likely shift towards internal processes: How is a company managing the adverse impact of its business operations?" She predicts ESG will only gain momentum in the coming years. "Climate is just a part of the 'E' and the 'E' is just a part of 'ESG'. There is a world to win and to discover and I would like to be at the forefront of the developments."



# Our people

CSR begins at home: Positive action externally is diminished if it doesn't also take place internally. People who feel supported and part of an organisation that takes care of them are more likely to embrace the external actions and work to support those actions. This requires an inclusive organisation where diversity is valued. In 2022, we continued to make progress in this area. We have a female managing partner in four of the five jurisdictions in which our offices are located. Soft skills are an integral part of our training programme. We worked deliberately to stay close with our people during the Covid-19 lockdowns. We have also learnt that there is no quick fix, and more work remains to be done.

Our approach to becoming a diverse, inclusive, and socially responsible law firm focuses on three levels: integrating inclusion and diversity (I&D) throughout our firm's strategy and policy; embedding I&D in our management and recruitment procedures; and raising awareness of the importance of these values for a successful organisation. We are deeply convinced that moving beyond buzzwords takes strong leadership, commitment, and perseverance.

## Inclusion and Diversity

In our view, I&D is primarily about creating and maintaining an environment where each of our colleagues is encouraged to bring their whole self to work and is valued for being who they are. Successfully hiring a diverse staff will not pay dividends if those workers are not retained. To express this, we use 'I&D' in our communication, rather than the commonly-used acronym, 'D&I'.

The data on diversity are nonetheless an important indication of where we stand. We have defined high ambitions with respect to I&D: A balanced gender ratio at all senior levels (i.e. partners and counsels, and directors and managers within our business support teams) and 20% cultural diversity firm-wide in 2025. Despite our efforts, we actually saw a slight decrease in the gender ratio last year: from 38% female in 2020 to 37% in 2021. We can mainly attribute this decrease to the fact that two female

partners retired. Much work remains to reach our 2025 ambition. In 2022, we are recruiting an I&D Specialist who will be working closely with two or more partners toward meeting our goals. This specialist will also be responsible for developing a monitoring instrument to measure cultural diversity and ensure that at least 30% of our junior recruits have a multicultural background.

## Including I&D in our strategy and policy

We see a firm-wide commitment to increase inclusiveness and to stimulate diversity within the firm. In the Netherlands, Luxembourg, London, and New York, our offices are headed or co-headed by female partners. In Brussels, the managing partner is Dirk Van Gerven, a winner of awards for his allyship. He is the author of 'All Human Beings Are Equal, Also Women' (2016) and a frequent speaker on I&D and gender equality. Since 2020 our New York office has had an all-woman leadership team. NautaDutilh was named Best Diversity Firm at the 2021 Dutch M&A Awards. The jury recognised our firm in particular for



**Hanneke Muijs**  
Manager Learning & Development  
Amsterdam office

## My Nature

"With the programme My Nature, we used the stillness caused by the Covid-19-lockdown as a catalyst for personal growth. Participants start with a coaching session in which they formulate a life question to ponder during a two-day retreat in nature. Through audio coaching, feedback letters of loved ones, and spending time in nature by themselves, participants are enabled to take time for self-reflection. I am proud to see that over 75 colleagues decided to take time out to go on this adventure. Introspection contributes to our soft skills, such as empathy, authentic leadership, and creativity – each an indispensable 21st-century skill for professionals."



our efforts to radically equalise rewards and benefits, without exception. (This remuneration system was introduced in 2020.) Our Brussels office retained the Diversity Label of the Brussels Minister of Employment, a designation that indicates that the company has developed and implemented a diversity plan which covers all relevant criteria, among others to expand our recruitment channels; provide inclusive management training; and organise awareness and exchange moments on different I&D themes. Retaining the Diversity Label requires continuous work, for which we collaborate with Actiris, the regional office for employment in Brussels.

### Embedding I&D in our procedures

To further expand our recruitment channels, we became a member of the Bridges Network, an initiative in the Netherlands aimed at strengthening the connection between law students from bi-cultural backgrounds and employers in the legal sector. NautaDutilh Brussels joined the DiversiCom Charter to stimulate an inclusive recruitment policy with respect to individuals with a disability. As part of this, the Brussels Human Resources department instituted a one-month internship for a person on the autism spectrum.



**Elizabeth van Schilfgaarde**  
Managing Partner  
New York office

### All-woman leadership team

“For the first time, NautaDutilh New York is now led by an all-woman leadership team. Creating opportunities for women has been one of my personal missions. To now be leading this office with two other women is truly an accomplishment worth celebrating. Addressing the challenges women face in their careers as professionals has evolved over the span of my 30-year career, but the need is no less now than when I was up for partnership – just different. It has been painful at times, and I had a lot to learn, but it has been immensely satisfying to see that change is possible.”

### Raising awareness

We organised webinars on I&D and featured (inclusive) leadership in our learning and development programmes. Our London office organised gender-inclusive language workshops, both internally for colleagues and externally for peer law firms and clients, among which included a Queer Alphabet training for a Dutch municipality. The office also reached out to the London LGBTQIA+ community in order to share best practices and raise awareness. An increasing number of colleagues in the firm include preferred pronouns in their e-mail signature. We have adjusted the design of our business cards to provide the option to include preferred pronouns. The Managing Partner of Brussels serves on the ICC Task Force on Disability Inclusion in International Arbitration, aimed to make international arbitration more diverse and inclusive (focused in particular on disability).

### Learning and development

In 2021, we launched a talent development programme for partners, in addition to our longstanding talent programs focusing on the professional development of our employees from junior to senior, such as the

We are deeply convinced that moving beyond buzzwords takes strong leadership, commitment, and perseverance

## Our ambition for 2021

## Our progress in 2021

### Gender diversity

- A 50/50 male/female ratio at all senior levels by 2025.
- Average male/female rate at senior levels: 63/37 in 2021 (compared to 62/38 in 2020).

### Cultural diversity

- 20% of our people have a different cultural background than the majority by 2025.
- No figures yet available.

### I&D training and awareness

- Provide I&D training within the firm.
- Voluntary I&D sessions about the effectiveness of I&D approaches and about the use of gender inclusive language.
- In-depth interviews with 15 partners and with 5 staff managers about I&D.

### CSR aspects integrated in fringe benefits

- Examine possibilities to integrate CSR aspects in fringe benefits.
- In the Netherlands, both the extended partner leave and the parental leave schemes were broadened.

### Further soft skills training

- Integrate soft skills in existing and new training programmes.
- New talent development programme for partners.
- 75 participants, retreats focused on self-reflection and development ('My Nature').
- Information about our CSR policy is included in our on-boarding programme.
- Training sessions on CSR and ESG developments in all offices.

### A post-pandemic teleworking policy

- Develop a workplace policy that takes into account work-life balance and contributes to reducing our carbon footprint.
- We implemented a Workplace of the Future policy, which allows working from home for a maximum of two days a week.

### Employee satisfaction and engagement

- We measure employee satisfaction and company pride and act upon it.
- 5 live and online 'Catch up with the board' sessions and more than 10 online 'Breakfasts with the board and directors' to enable colleagues to provide feedback, ask questions, and hear more about the firm's strategy and results.
- Pulse survey on a 'Workplace of the Future'.



NautaDutilh MBA leadership programme, which prepares young talent on their future leadership role, and TOP, our talent development programme for legal and business support professionals. TOP for partners focuses on developments and changing perspectives within the firm and how these fit with their role as partner. Systems theory informs the programme, and we leverage introspection and respectful dialogue instead of lecturing about leadership models. We believe that understanding the origins and causes of our own behaviour enables us to better relate to others. We expect that this will positively influence the culture within our firm and contribute to our becoming a more inclusive organisation.

[Suzanne Kröner-Rosmalen](#)  
Counsel Corporate Governance  
Amsterdam office



### The willingness to challenge is part of the culture

“In 2021, I had many conversations with NautaDutilh partners and staff that led to my start at the firm. One of the things I really liked in those conversations was the willingness to look critically at the business and its operations: To ensure that ESG is part of the core services we provide as a law firm and also to challenge whether we are on the right track ourselves. In my work, I focus on ESG and I encountered people who are not afraid to challenge the business to be more sustainable and do better. This critical thinking transpires over to our ESG advisory practice, as we help clients transition in a way that is deemed fit and appropriate for their business. For instance, the Sustainable Business & Climate Change team brings together professionals from a wide range of practice groups that can advise on matters such as sustainable corporate governance, sustainable reporting standards, sustainable finance, energy and chemicals transition, and climate change litigation. This allows us to advise on specific challenges and help clients prepare for the challenges that lie ahead, like corporate sustainable due diligence. It shows that we approach cases in an integrated way. This is also how I see clients approaching these topics and it allows us to truly be a sparring partner.”

We believe that understanding the origins and causes of our own behaviour enables us to better relate to others

### Health and well-being

During the pandemic, we offered support focused on the health and well-being of our people in a variety of ways. This included paying for childcare services during school lockdowns, offering online coaching and access to psychologists, and providing IT and home office facilities. To prepare for our working life post-pandemic, we started a pilot programme, ‘Workplace of the Future’, based on feedback from employee surveys among other data. The starting point is ‘two-way flexibility’: More flexibility to work when and where you choose, while also taking into account the importance of social cohesion and the office as a training and learning environment. In practice, this entails the possibility to work remotely for a maximum of two days a week.

Other initiatives focused on the well-being of our people include mindfulness and yoga training, workshops regarding sleep and menopause, trainings for managing teams at a distance, and My Nature (see sidebar, p. 25). Our Brussels Think Healthy Committee developed a step challenge which not only increased physical activity, but also led to social cohesion during lockdown as teams worked together and shared new walking routes and pictures of beautiful scenery. To provide a more favourable work-life balance for young parents, we adapted the fringe benefits for extended partner leave for employees in the Dutch offices: Instead of the standard payment up to 70% of the maximum daily wage, we supplement to 85% of the actual salary of the employee. In addition, as of 1 January 2022 – 7 months ahead of the entering into force of Dutch legislation that requires it – we began paying 70% of the actual salary of the employee during the first 9 weeks of parental leave.

## Our people Facts & figures

17,039,101

Steps taken in Brussels as part of the Step-Challenge (distance from Brussels to New York and back)

75

Participants in My Nature

7

Months ahead of Dutch legal enforcement by which we will pay 70% actual salary during the first 9 weeks of parental leave

85%

Share of actual salary during extended partner leave, instead of the 70% maximum daily wage mandated by law

4,074

Hours of childcare paid during school lockdowns


100%

Female leadership, New York office

37%

Female in senior positions





AGENTS OF CHANGE

# An evolving landscape

Frans van der Eerden advises clients on ESG regulations and disclosures recently required of the financial industry. The only constant is change.



# a

Around five years ago, Frans van der Eerden started to give presentations to financial sector clients and potential clients about regulations that he saw coming on the horizon. As a partner in the Banking & Finance Practice group at NautaDutilh, Frans' focus is on helping clients in the financial sector comply with regulations. He could see that, particularly in the environmental arena, 'soft law' publications and guidance, such as the UN Sustainable Development Goals and the Global Reporting Initiative, a framework for companies to report on their sustainability and environmental impacts, were beginning to morph into actual law – enforceable requirements from Brussels and The Hague. ESG was expanding from the non-profit sector into parliament buildings, and from there to boardrooms.

"I always advocated the holistic approach in those seminars," Frans recalls. The banks, insurance companies, and asset managers he was speaking to were not going to be helping themselves if they had a few people working in different areas of ESG, such as disclosure or mitigation of climate change risks. "Because what you do in your transparency will have an impact on your risk mitigation techniques that are necessary, which will have an impact on your data requirements, which will have an impact on your IT, which will have an impact on the relationship with your shareholders and even your accountant."

In the past few years, the European Union has indeed imposed a broad set of ESG regulation on the financial sector. In March 2021, the European Union implemented the first mandatory rules on disclosures relating to the environmental characteristics and sustainability objectives of financial products. Known as the Sustainable Finance Disclosure Regulation (SFDR), this legislative action aims to harmonise how financial market parties report on their ESG initiatives, policy, and strategy. It may of course also nudge investors toward more-sustainable companies. "The SFDR forces financial institutions to put down in writing how their products work and how ESG is integrated into them," Frans explains.

Shortly after SFDR was introduced, there followed, at the beginning of 2022, the EU Taxonomy Regulation. This is a classification system for economic activities that the EU regards as sustainable within six objectives, such as climate change mitigation, climate change adaptation, and transition to a circular economy.

### Compliance through adaptation

"Every month we get a pile of new regulations and other regulatory publications," Frans says. "You can talk about ESG all week, and then the following Monday there are new developments, new guidelines, draft regulations, soft law publications, and other relevant materials. So you can start reading and discussing all over again. Of course, that can be a threat to the progress of implementing your ESG strategy and making sure you comply with the rules. That is why we need to adapt to working with constantly changing rules that are not even in finalised form when they are applied. Everyone needs to grow into new rules and new concepts all the time."

'We need to adapt to working with constantly changing rules that are not even in finalised form when they are applied'



It's a challenging environment. With so much changing all the time, "It is difficult for companies to truly know what has to be done," Frans says.

Fortunately, he has built plenty of experience in this arena. Although, he did not start out wanting to practice law. He began his university education studying the law alongside physics. "I have a science background and really love the subject," he says, "but I never really felt that I truly belonged in the field." He found that he had a better fit in law, where law students would be discussing not just the law but also politics. And there was also more time for other things, such as sports.

Frans also found the flexible interpretation and evolving understanding of the law to be appealing. "In physics, there's a truth and a wrong. And in law, everything is debatable," he laughs. At the same

time, there are similarities between his legal practice and his former field of study. "In physics, one thing is connected to another and they interrelate to degrees," and financial regulatory law is a bit like this as well. "While there are of course always principles such as reasonableness and fairness, it's pretty mathematical, with a systematic set of rules that are all connected," Frans says.

### Embedding ESG throughout organisations

The days of needing to explain to clients the importance of dedicating significant resources to ESG are over, according to Frans. "It's not just an 'ESG steering group' within our clients anymore. Various departments within companies are working on ESG, be it the legal department, compliance, the business side, or IT. Each of them has their own questions about the ESG rules and regulations. And we have definitely seen growing attention and dedication within the management and supervisory boards. I think there is a true commitment in the financial sector."

Which isn't to say the sector is finding it easy to navigate the space. Experts generally regard the conceptual framework behind the Taxonomy Regulation and SFDR as solid: Identify activities that the Taxonomy recognises as sustainable; demonstrate how much a fund or other investment product is aligned with such activities; disclose adverse impacts of the activities, such as the effects on biodiversity of a wind farm; set minimum standards under the rubric of 'do no harm', and enable engagement to guarantee responsible governance.



The problem, as with so many things concerning the law, is in the details. These requirements demand a volume of data from the ‘real’ economy – manufacturers, producers, and service providers – that are not yet available. Frans provides a hypothetical example of how this could complicate matters.

“Maybe right now, an asset manager is convinced that a target company is green. But when they show their actual data, it’s not as green as the asset manager thought. Maybe then you need to divest from that company to stay green.”

Issues could also arise as rules pertaining to the regulation continue to be developed, for example under the Taxonomy Regulation. “What you may truthfully now call green might, in two or three years, turn out to be not complying with new rules,” Frans explains. “It’s not that people are pretending that things are green when they know they’re not; it’s that the rules and regulations are not clear yet.” Sorting these matters will no doubt keep Frans and his group busy for some years yet.

### Greening companies through investment

Frans finds that the realisation is spreading both in the financial sector and the ‘real economy’ that ESG is now fundamental to the success of each. In the early days of ESG, debates took place over whether ESG data, such as a company’s emissions, was material to the company’s finances. Accountants and some prudential regulators such as the European Central Bank had argued that since there was no line for such data in generally accepted accounting or prudential principles, it couldn’t – and shouldn’t – be included. Proponents, including notably the Dutch Central Bank, have always countered that emissions represented a liability, since they would be priced eventually.

Those debates are over. “Investors increasingly want sustainable investments,” Frans says. “So already that makes non-sustainable investments less



‘I think there is a true commitment to ESG in the financial sector’

attractive.” It is now also broadly accepted that enhanced prudential requirements for financials investing in potentially stranded assets and assets that face climate risks should be applied. As such, whether by force of law, or the changing dynamics of society, he posits, somewhere in the near future only electric cars may be available.

It’s not just the industries that are commonly linked to carbon footprints which are facing this development, Frans maintains. In finance, “non-sustainable investment portfolios are generally anticipated, in the end, to be not as financially successful. The enhanced ESG transparency and focus on climate risk mitigation within the financial sector will also translate into

an adjustment of how the ‘real economy’ is funded.” By extension, he says, these regulatory developments are not only of core relevance for the financial sector, but perhaps even more so for the ‘real economy’. “If you don’t incorporate sustainability and have a vision on sustainability in your strategy, I doubt whether you will be able to continue to thrive.”



# Our operations

Sometimes, you need to step back to leap forward. Although last year saw no major changes to our operations, we took stock as to where we stand with respect to our carbon footprint, waste management, and more. We mainly focused on setting up a solid, extensive, and firm-wide carbon footprint measurement that will be our starting point to implement significant carbon-reduction measures in the coming years. We took a wide variety of small steps that together make our operations a bit more sustainable every day. And we invested in strengthening our alliances. Because, as the saying goes: If you want to go fast, go alone; if you want to go far, go together.

## **Towards carbon reduction targets**

We need to take steps to further minimise our carbon footprint, and we want to adopt a credible certified offset programme to compensate the remaining emissions. In 2021, we initiated a carbon footprint measurement covering all NautaDutilh offices, and including our Scope 1 and 2 and a large part of our Scope 3 emissions. The figures for 2019 will serve as a baseline measurement, and the two Covid-dominated years 2020 and 2021 can provide interesting insights in the reduction potential. We expect the results of the data collection in 2022. The outcome will help us to identify opportunities for further reductions.

We see an increasing number of companies announcing Net Zero commitments – which goes beyond climate neutrality. Net Zero requires companies not merely to balance their greenhouse gas emissions, but focuses on reduction to an extent that aligns them with the 1.5°C ambition of the Paris Agreement. To better understand the implications of such a commitment for our firm, in 2021 we participated in a community of practice on Science-Based Targets by the Large Enterprises Network (Grote Bedrijven Netwerk) of MVO Nederland, the Dutch network organisation for 'new economy' entrepreneurs. We will use the outcome of our 2019 carbon footprint baseline measurement to commit ourselves to an ambitious emissions-reduction target.

## **Moving forward...sustainably**

Business travel and commuting are presumed to be the major contributors to NautaDutilh's carbon emissions. In 2021, we launched two projects to develop a new travel policy, in anticipation of the results of the 2019-2021 carbon footprint measurements.

Our first project focusses on our international business travel. We are developing a firm-wide sustainable travel policy that aims to reduce our carbon footprint by limiting the amount of air travel by all NautaDutilh legal and business support professionals – choosing alternative transport where possible – and offsetting whatever emissions remain. We began collecting data on our international business travel (such as cataloguing all trips and their destinations, transport means, and resulting carbon emissions) at all offices in 2021, and expect to finalise and implement the policy in 2022.



**Sylvie Grenez**  
Support Officer Corporate & Finance  
Brussels office

## **Green teamwork**

"I don't want to live with my eyes closed. We only have one future. So I try to live as eco-friendly as possible. I am a flexitarian, no longer have a car, and use public transport or just walk. Through firm-wide sustainability policies, we can amplify our impact. That is why I joined our Think Green Committee and Think Diversity & Inclusion Committee. It makes my job very meaningful. I feel lucky to have the full support of our management team to initiate projects to make our firm more sustainable and inclusive. For instance, we're piloting sustainable alternatives for our commute. I've seen growth in the levels of engagement and team spirit to make sustainability part of what we do. It is motivating that we work together in our committees and across offices. We've taken steps before, but getting together behind this is a catalyst for positive change. There's still a lot to do, but I am optimistic. NautaDutilh could be among the law firms leading on sustainability."



The second project is a revision of our employee mobility scheme, which encourages sustainable commuting by employees in the Amsterdam and Rotterdam offices. Hybrid working, for instance, is here to stay in the post-Covid era, and more flexibility concerning where and when to work is part of our new workplace policy. In anticipation of a new employee mobility policy, we have taken the first measures towards more flexible and sustainable travel. These include:

- We partnered with the Eurostar rail line to incentivise international travel by train between our offices in the Netherlands and Brussels and our office in London.
- We launched the Swapfiets initiative, a one-month free trial of any electric-assist or standard bike to promote alternative means of commuting that are environmentally friendly for colleagues in our Brussels office.
- We introduced a bike allowance in our Brussels office. Our Luxembourg, Amsterdam, and Rotterdam offices already offered (subsidised) bicycle schemes.
- Our Brussels office started replacing company lease cars with full battery-electric vehicles or hybrid-electric vehicles. Our Luxembourg office incentivises employees to lease electric cars.

We actively seek external allies to learn from, and to align and amplify our efforts



**Leon Straates**  
[Manager Facility Services](#)  
[Amsterdam office](#)

### London by train

“Climate change affects us all. Contributing to the reduction of our carbon footprint matters to me, including in my work. We took small but important steps in 2021 by streamlining our long-term strategy and working on carbon-reduction policies. This includes sustainable procurement, which is a key priority in my work. As we travel a lot between our offices in Amsterdam, Rotterdam, Brussels, and London – in 2019 we flew at least 238 times from Amsterdam and Rotterdam to and from London – we can make a difference by changing our business travel habits. In 2021, we entered into a partnership with Eurostar rail line. We encourage our people to experience the convenience of travelling by train. There’s significant less waiting time, you can efficiently work on the train – and if we all take the train to and from London, it will reduce our carbon emissions by 35.5 tonnes of CO<sub>2</sub>, the equivalent of the annual energy emissions of four typical Dutch or Belgian homes. To me this is a win-win situation and an example of a relatively simple measure with a significant impact.”

### Other initiatives

Our supply chain – so-called ‘Scope 3’ emissions under the Greenhouse Gas Protocol – also significantly contributes to our carbon footprint. We can influence these emissions through our procurement policy. This is a focus area for our Brussels Think Green Committee. In 2021, this committee organised a workshop for colleagues on how to consume more responsibly and sustainably. They also initiated a project to develop a firm-wide sustainable procurement policy, which will be finalised in 2022.

## Our ambition for 2021

## Our progress in 2021

### Sustainable procurement

- A firm-wide sustainable procurement policy.
- Project to develop a sustainable procurement policy initiated by Brussels Think Green Committee together with the Amsterdam and Rotterdam offices.

### Carbon footprint

- A firm-wide carbon footprint measurement and a roadmap for CO<sub>2</sub> reduction.
- Firm-wide carbon footprint measurement for the years 2019-2021.
- Participated in the Community of Practice on Science-Based Targets of MVO Nederland.

### Increase internal cooperation on CSR

- Greater coordination and cooperation on sustainability between the offices.
- Regular meetings with Green Committees across offices.
- Our New York and London office each have a representative in the CSR Committee.

### Sustainable mobility policy

- Develop a sustainable firm-wide mobility policy.
- Projects started to include sustainability in our employee mobility scheme and to develop a sustainable business travel policy.



We also took various practical steps that make our daily working lives more sustainable. For instance:

- Our HR departments decided to introduce a new policy for giveaways at recruitment events. Going forward, if we give away any items at all, we will choose durable, sustainable, and useful giveaways that are produced locally.
- We implemented several paper-saving initiatives, such as changing the settings on all printers. Such a small initiative can nevertheless reduce paper consumption 10%.
- Our New York office participates, via their landlord, in the New York City Carbon Challenge to reduce their greenhouse gas emissions 30% by 2025.
- All our offices implement policies to reduce and recycle waste. Our Amsterdam office, for instance, started processing coffee cups and tissues separately, instead of collecting them as residual waste. Our supplier is recycling this waste stream into toilet paper.
- When we organise trainings or external client events, we choose for a sustainable venue location and catering whenever possible.

We will use the outcome of our 2019 carbon footprint baseline measurement to commit to an ambitious emissions-reduction target



**Pim van Mierlo**  
Head of Recruitment  
Amsterdam office

#### Sustainable recruitment give-aways

"We strive to reduce our own footprint as a firm, and I believe all teams can contribute by examining the choices we make and the products we purchase. For me, single-use plastic gifts shipped from across the globe are truly passé. This is why we decided that if we give away any items at recruitment events, they have to be durable, useful, and locally produced. For instance, at our in-house and on-site recruitment events in the Netherlands, you will find different kinds of NautaDutilh HappySoaps bars. These are plastic-free and handmade in the Netherlands, come in fully recyclable cardboard packaging, contain no palm oil, and are certified cruelty-free and vegan. It's a small step, but one that we are very happy to take."

#### Cooperation brings knock-on effects

We actively seek external allies to learn from, and to align and amplify our efforts. For instance, in 2021 we joined the Green Business Club Zuidas in Amsterdam in order to exchange good practices and discuss possibilities for cooperation. Together with our caterer in the Amsterdam and Rotterdam offices, we installed a garden for herbs and microgreens in our restaurant, and we now collect plastic bottles separately. Proceeds from this effort benefit the Plastic Whale Foundation, a Dutch charity whose mission is to rid the land and sea of plastic waste.

Internally, increased cooperation between our offices and different departments to improve our own ESG performance brought tangible victories in 2021. We are moving from stand-alone initiatives to coordinated activities across offices and departments, and we started developing firm-wide CSR policies. Our Green Committees and CSR Committee make conscious efforts to exchange ideas and share pipeline projects to align our efforts. As of 2021, our New York and London offices have a representative in the CSR Committee. Our Works Council and Young Professionals Board regularly exchange ideas with the board and our CSR Specialist on ESG and CSR related topics.

## Our operations Facts & figures

30

Meetings of CSR and Green Committees

10%

Paper use reduction by adjusting printer settings

95%

Food kilometres eliminated for our herbs and microgreens after introduction of our garden in the Amsterdam office

67%

Cars replaced by electric vehicles in the Brussels office

39%

Share of employees in the Amsterdam/Rotterdam offices who commute by bicycle or on foot

30%

Goal for carbon emissions reduction, by 2025, in the New York office



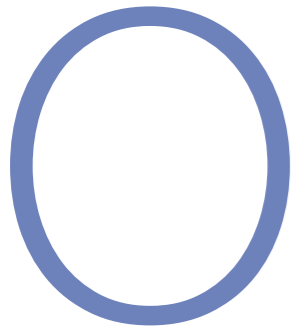


AGENTS OF CHANGE

# Getting technical

Jens Mosselmans works in highly opaque corners of the law to advise large industrial and energy companies amid the ever-shifting political winds of sustainability policy.





On a sunny day in late March 2022, Jens Mosselmans had just stepped out of a hearing before the Belgian Constitutional Court in Brussels, on the Koningsplein (Place Royale), and the adrenalin was still pumping.

“After 20 years of being a lawyer, I am still charged up after a court audience,” he says over a video call. “Every time! But afterwards, it’s a nice moment with your colleagues because you did something together and we always go relax and have coffee or a couple of beers. Celebrating teamwork together is very important to me.”

Arguments before the Constitutional Court in Belgium are exceedingly rare, so when they do occur litigants want only the best representation. Jens helps heavy industry and energy companies navigate environmental and public law, which comprises administrative, tax, criminal, and procedural law as well as constitutional cases. This corner of legal practice can provide national and regional governments, and ministers or other officials within them, with much discretionary power. As such, it is easily politicised, and therefore constantly changing. Companies are often at their wits’ end trying to predict how decisions over which they have no control might affect their operations, and such uncertainty inhibits their ability to plan ahead. Jens advises them on possible outcomes or developments, and challenges decisions that go against their interest and which a court might find unreasonable.

As a member of the Sustainable Business & Climate Change team at NautaDutilh, much of Jens’ work these days concerns the energy sector. “I’m advising the traditional stakeholders in energy – fossil fuel companies, gas power stations – that want to make the transition to renewable energy. That’s the part that makes it interesting,” he says.

Debates over how to conduct this transition in Belgium erupted into a political crisis during the second half of 2021. The Green Party had made its participation in a fragile coalition government conditional upon a nuclear phase out by 2025. But as gas prices soared over the winter of 2021-2022, the wisdom of this policy was called into question. Russia’s invasion of Ukraine in February made the debates even more immediate; politics had again entered the fray of already complex and technical changes to administrative and environmental law, and Jens suddenly found himself at the centre of these economic and political tensions. The upshot for Jens’ clients was yet more uncertainty. “I’ve spent the last six months on this topic,” he says.

### Dramatic transitions

It’s a testament to Jens’ character that he withstands such pressures with exceptional good humor, equanimity, and charm. A few days after his appearance before the Constitutional Court, he spoke from the terrace at Brouwerij ‘t IJ, in Amsterdam. Beneath De Gooyer molen, at 26.6 meters the tallest wooden windmill in the Netherlands and dating from 1609, one of the oldest in Amsterdam, it’s an apt setting for a conversation about transitioning (back) to reliance on renewable energy.

Jens is disappointed that this debate was even necessary: The transition to clean energy, he maintains, “should have been tackled 20 years ago.” Transitioning involves permits, subsidies, and other requirements that take years to sort. “You have to lay the basis in a sustainable manner,” Jens says. For years, he and his colleagues “believed that renewable energy projects would increase and foster the energy transition. But that’s not the case in Belgium. Nevertheless, as a firm, we will continue to advise our clients in all these domains, and I think we have a solid track record.”



Jens exhibits perhaps a surprising degree of determination for someone who, early in life, had no inclination to become a lawyer. Instead, he wanted to be an actor. His parents offered to pay for acting school on the condition that he first obtain a university degree. He would be the first member of his family to attend university, and Jens suspects that his parents knew that after a few years, he would lose interest in acting. They were right: After three years, he decided to pursue a career in the law. “I just hadn’t the appetite for acting anymore,” he recalls.

Jens joined NautaDutilh in 2004, and immediately acquired the taste for constitutional arguments when tasked to prepare a brief for the Constitutional Court. Soon after, he got to work advising clients on environmental issues. “I worked especially on heavy soil pollution for major oil companies, which always had problems at their gas stations,” he recalls.

Later he turned his attention to urban law and public procurement. He assisted with permitting, including arguing appeals following a permit refusal.

“Challenging a permit refusal is always an uphill struggle,” Jens admits.

The decision to grant a permit ultimately resides with a single person, Jens points out. He recalls a case where the government’s expert advisers recommended that a permit be issued, but the minister denied it.

“I can easily attack a decision if it’s poorly motivated – if it’s not supported by the file,” Jens says. “One of the principles of administrative law is reasonableness: If you neglect all the advice that has been rendered by the experts, then I have a solid case.”

### Alternate strategies

Politics can sometimes interfere, which complicates matters. In such instances, Jens prefers to re-route the permit request through administrative procedure, rather than litigation. “Achieving a socially responsible solution is not usually obtained through long, costly legal procedures,” he believes. He recently successfully deployed this strategy on behalf of a petroleum company; failure would have meant the loss of hundreds of jobs. Another recent case, involving a large industrial concern, led to the client’s working to put a former waste product from soil pollution to use in the circular economy.

‘Achieving a socially responsible solution is not usually obtained through long, costly legal procedures’



‘It’s very challenging,  
but at the same time  
very cool, to help clients  
maintain a balance on the  
thin line of politics, the law,  
and economics’

In 2020, NautaDutilh’s board invited Jens to join the Sustainable Business & Climate Change team. “I a bit Forrest Gump’d my way into it,” he says with typical modesty. His expertise on the energy transition in Belgium would be a beneficial complement to the same domain of work by NautaDutilh partners in the Netherlands, such as Gaike Dalenoord (see interview, p. 6), enabling the firm to offer representation on similar topics in two jurisdictions. “They contacted me, saying, ‘You have this background, and some economic background – why don’t you join our core team of sustainable business experts?’ I didn’t hesitate for a second.”

#### Diverse portfolios

Nowadays Jens represents companies that might have any form of energy production in its portfolio, he says. “I’m representing energy companies that have everything in their portfolio – oil, gas, wind, and solar,” Jens says. “Companies come to me and say, ‘We have to comply with this environmental legislation, how do we do it? How can we implement this? How can we cope with governmental requirements?’”

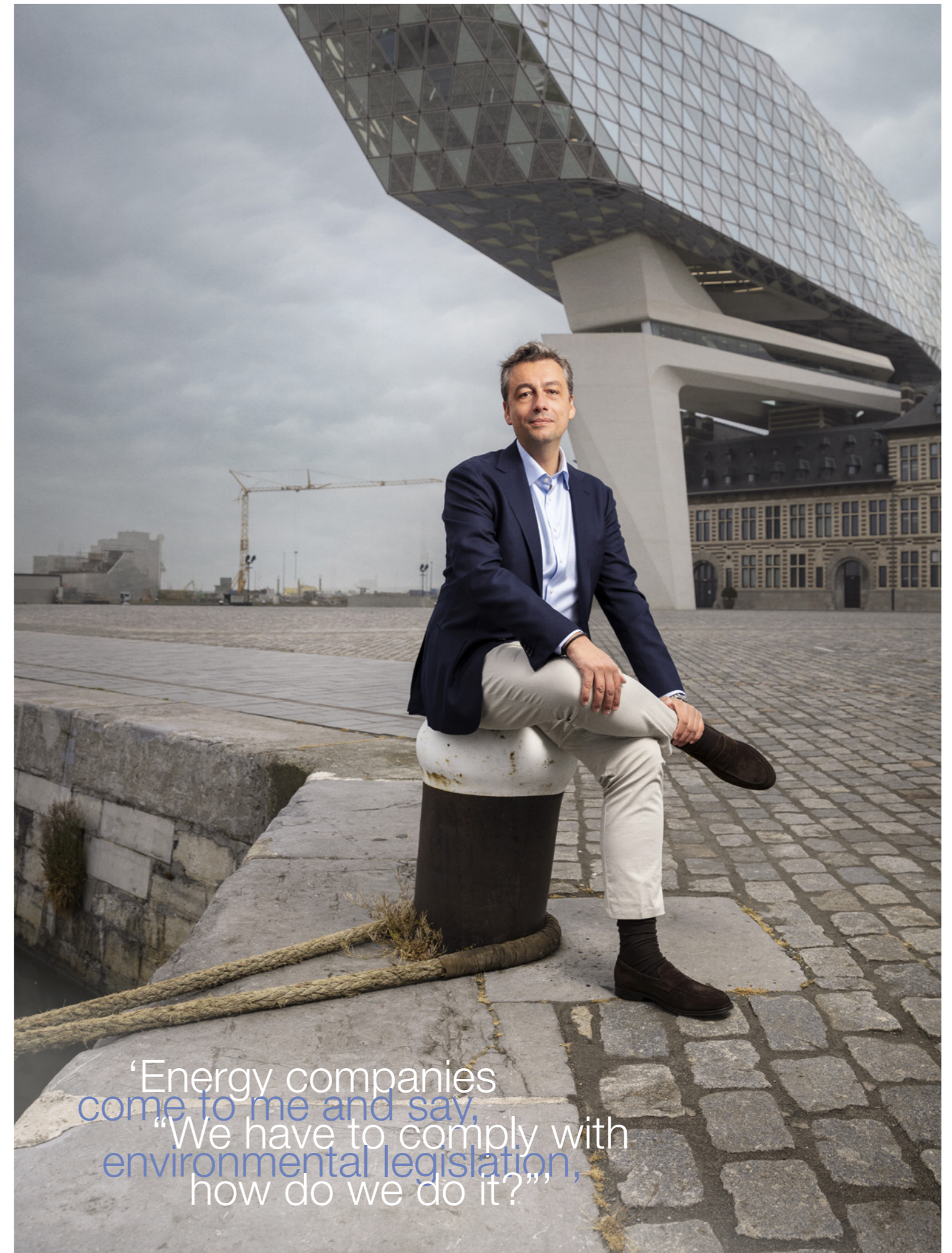
One such requirement is sustainability clauses, which are sometimes added to the conditions for the government’s granting of a permit. New gas plants, which will need to be constructed as a result of the mandated shutdown of all but two of Belgium’s nuclear power facilities, are among the energy sector infrastructure projects that are subject to such clauses. “Concrete deadlines are imposed for converting the plant to running on hydrogen instead of natural gas,” Jens points out. As such, the firm’s advice on implementing these clauses can make a concrete contribution to the energy transition.

Operationally, it’s not always easy for clients to change their business overnight. But Jens finds that “companies in Belgium are really trying to do their best to comply with the regulations and standards that society now imposes. It’s very challenging, but at the same time very cool, to help them maintain a balance on the thin line of politics, the law, and economics.”

#### Enhancing the ‘S’ of ‘ESG’

Recent work that perhaps animates Jens the most concerns another aspect of social responsibility. One of Jens’ clients is Belgium’s Federal Agency for the Reception of Asylum Seekers, known as Fedasil, a public interest organisation that organises applicants’ protection and ensures the quality and consistency of their housing. Fedasil was engaging with the owner of some holiday home parks to receive recent arrivals from Ukraine. He knew that the counsel for the opposing party would have less experience than he, Jens recalls, “so it’s easy for me to start talking legal. Regulatory public procurement law, it’s kind of exotic; not a lot of people know about it.” He pointed to sections of the contract he could invoke to render it null and void, and talked the owner down to a substantially lower rate for Fedasil. “I kept my poker face up, and we struck a deal,” Jens says.

So despite his parents’ intervention, Jens Mosselmans became an actor after all. “I won’t have a penny more in my pocket, but I feel good that they won’t earn a lot of euros on the backs of these refugees.”



‘Energy companies  
come to me and say,  
“We have to comply with  
environmental legislation,  
how do we do it?”’



# Our Impact Programme

We strongly believe in giving back to the communities in which we live and work, and community engagement matters to our colleagues. We are committed to supporting and encouraging all at NautaDutilh to contribute their time, talent, and expertise to create a positive impact on the lives of others. Our collective action also helps to strengthen the ties between colleagues. It is how we bring into practice our CSR mission to empower the next generation.

Our people give back in various ways, from pro bono work for non-profit organisations and mentoring underrepresented young people to collecting for the foodbanks. In 2021, several lawyers volunteered at Vluchtelingenwerk, the Dutch Refugee Council, as part of a CSR Sabbatical. Others organised a step contest to raise funds for Think Pink. We donated mobile phones that were no longer in use within our firm to charities advancing access to education. To further accelerate and amplify our impact, we have launched the NautaDutilh Impact Programme.

## Aiming for more impact

The NautaDutilh Impact Programme is an umbrella for all our pro bono and CSR activities. We focus on education, (gender) equality, climate action, and access to justice, linked to the UN Sustainable Development Goals (SDGs) 4, 5, 13 and 16. Through the Impact Programme, we encourage everyone at NautaDutilh, both legal professionals and business support professionals and at all offices, to participate in our existing community and pro bono initiatives and to develop their own CSR projects. We are convinced that the NautaDutilh Impact Programme will also be instrumental in furthering cooperation across offices and teams on CSR themes, and that it will lead to greater participation of our legal professionals in pro bono work. We provide everyone at our firm with four Impact Days per year to spend on community engagement, volunteering, or pro bono work. This amounts to 18,000 Impact Hours per year (which count towards billable targets). While participation in our Impact Programme is voluntary, we actively support and promote it, including by an introductory engagement campaign in 2022.

## Impact focus: access to education (SDG 4)

Empowering the Next Generation starts with access to quality education. In our CSR Committee, the SDG 4 Working Group develops projects and partnerships that contribute to empowering children from underprivileged backgrounds and neighbourhoods in Amsterdam and Rotterdam to determine their own career path rather than being defined by their socio-economic status. We have long-standing partnerships with IMC Weekendschool Rotterdam and JINC Amsterdam and Rotterdam. In 2021, we organised a four-day law course for children aged 10 to 14 participating in the IMC Weekendschool, a three-year Sunday school programme. Projects with JINC included mini-internships about the legal profession at primary schools and career-coaching sessions for children at secondary schools.



**Vincent Wellens**  
Partner IP & Tech  
Luxembourg office

## Representing the Association of Accidental Americans on a pro bono basis

“We support the French and Belgian Accidental Americans Associations and some individual accidental Americans in a larger legal battle to halt the transfers of personal data to the US tax authorities. ‘Accidental Americans’ are persons born in the US which makes them citizens of the country with tax obligations, but having no other real ties with the country. They are confronted with the extra-territorial effect of US tax and financial reporting requirements, on the basis of which their banks must disclose their financial details to local tax authorities, which transfer them to the US tax authorities. We argue that this is a violation of European and national legislation on the protection of personal data and privacy. These cases are going to have an impact and most probably lead to a referral to the EU Court of Justice. We have already obtained a decision that all EU countries must reassess their filing requirements with the US.”



One of the 2021 highlights was welcoming the Bazen van Morgen, ‘bosses of tomorrow’, as part of a JINC initiative. Three primary school kids took over the jobs of our managing partners and interviewed colleagues about the importance of equal opportunities in the workplace. Colleagues from our Brussels office mentor university students from underprivileged backgrounds in the ‘Bright Future’ mentoring programme organised by Be.Face, a Belgian network of companies. The goal is to prepare these students for entry to the workforce and improve their prospects for employment suitable to their education level.

Access to education requires access to technology. This became even more obvious during the pandemic, as schools shifted to distanced education during lockdowns. To help promote equitable access to technology, we became a partner of the Dutch initiative #allemaaldigitaal. They collect used laptops and tablets from businesses, restore them, and supply them to families in need.



**Boudewijn Smit**  
Senior Associate Banking & Finance  
London office

### Pro bono advice for She Matters

“As a part of NautaDutilh’s cooperation with Pro Bono Connect, together with my colleagues Naud van Doorn and David den Blaauwen I advised She Matters on their gender-specific recruitment policy and in particular their policy towards trans women, and intersex and non-binary people. She Matters is a social enterprise recruitment agency with a mission to empower women who have a refugee or forced migration background. We provided them with the legal framework to support their gender-specific recruitment policy, whereby all women are welcome regardless of their biological sex. We went out of our legal comfort zone to understand the legal framework of gender diversity and equal treatment, and with great success: She Matters was able to recruit the first trans woman into their programme. It has been very satisfying to see how our pro bono efforts can contribute to their mission.”

### Impact focus: access to justice (SDG 16)

Providing access to justice lies at the core of our work as a law firm. Through our pro bono work, we can provide legal advice to those organisations and individuals that would otherwise not have sufficient resources. In 2021, our Pro Bono Committee streamlined our pro bono policy. In our pro bono work, we focus on three areas: the protection of human rights; sustainability and the environment; and support for cultural activities and the cultural sector. The committee also streamlined the intake and handling of pro bono matters and explored new partnerships and other ways to source new pro bono cases.

In 2021, we spent well over 1,000 hours on pro bono work. In the field of human rights, colleagues from our Amsterdam office assisted the social enterprise She Matters on their gender-specific recruitment policy (see sidebar, above). We represent children who were illegally adopted from Sri Lanka in their appeal against the Dutch state. Another litigation case concerns equal marital rights for same-sex couples in Aruba and Curaçao. In Luxembourg, we assisted so-called accidental Americans in a privacy law related matter (see sidebar, p. 49). We specifically focus on the legal position of refugees and newcomers. For instance, three colleagues spent their CSR Sabbatical, a month-long paid leave, working at Vluchtelingenwerk, the Dutch Council for Refugees (see sidebar, p. 52).

**Naomi Asscheman**  
Associate Corporate M&A  
London office



### Making a difference in the lives of others

“I truly believe that everyone has a duty to contribute to society in some way: volunteer work, donating blood, or doing your neighbour’s errands when they fall ill. The same applies to businesses, such as our firm. That is why I joined our CSR Committee three years ago. Within the committee, I focus on SDG 4 and coordinate the projects for our Dutch CSR partners IMC Weekendschool and JINC. Now that I am based at the London office, I’m working on expanding our SDG 4 impact to London. We aim to teach children about the legal profession and other professions that work at a law firm and help broaden their view of the world. It is thrilling to see their enthusiasm and how fast they learn: immediate impact. This is a just a small part of the impact we can have as a firm. By awarding everyone four Impact Days per year we enable people to take responsibility and make the contribution that feels right for them.”

## Our ambition for 2021

## Our progress in 2021

### Pro bono work

- Implement a new firm-wide pro bono policy.
- Create a professional pro bono climate in which we encourage our lawyers to contribute to society through the provision of pro bono legal assistance.
- New pro bono policy in our Amsterdam and Rotterdam offices.
- Discussing our new pro bono policy in our Brussels and Luxembourg offices.
- Pro bono work counts towards billable targets.

### Pro bono partnerships

- Expand our pro bono partnerships with a select group of non-profit organisations.
- New pro bono agreement with MVO Nederland, a CSR network of sustainable companies.
- New pro bono agreement with Sustainable Students Consultancy, a non-profit that advises companies on sustainability issues.
- Partnerships with pro bono clearinghouses Pro Bono Connect and TrustLaw.

### Increase our impact

- Establish a NautaDutilh Impact Programme to help professionalise our efforts, motivate and support our people, and communicate our CSR activities.
- We initiated the NautaDutilh Impact Programme: Everyone within the firm has four Impact Days per year to spend on CSR or pro bono work.
- Our New York and London office each has a representative in our CSR Committee.



In the field of sustainability, we contributed to the Chancery Lane Project in London, a collaborative effort of international legal professionals who create new practical contractual clauses on climate issues. Our Brussels office advised two Belgian start-ups in fashion about setting up a sustainable business.

In the cultural sector, we provided pro bono legal assistance to Stichting Strijkkwartet Biënnale Amsterdam, the foundation that organises the largest string quartet festival in the world, and to the Vereniging Rembrandt, the Dutch society of art patrons that provides funds to Dutch museums to acquire notable works of art.

We continued our partnerships with Dutch pro bono clearinghouse Pro Bono Connect and the global pro bono programme, TrustLaw. In addition, we started new pro bono partnerships in 2021, with MVO Nederland, a network of sustainable entrepreneurs, and with the non-profit Sustainable Students Consultancy. In Luxembourg, we extended our collaboration with the Luxembourg Chamber of Commerce and the House of Entrepreneurship, which started in 2020 on Covid-related matters, to assist SMEs with debt recovery, employment, and administrative legal advice and to contribute to free and practical legal workshops to help and guide small businesses.

Part of our commitment to SDG 16 is our partnership with Lawyers for Lawyers, a non-profit organisation that defends lawyers whose right to practice is under threat. Our lawyers volunteer for the group, and we hosted an online lunch session with one of the lawyers it supports, who shared their story and the human rights situation in their home country.

Providing access to justice lies at the core of our work as a law firm



**Isabelle Wilcke**  
Associate Corporate  
Crime & Investigations  
Amsterdam office

**CSR Sabbatical at Vluchtelingenwerk, the Dutch Council for Refugees**

“I often felt I wanted to do something to give back to society, but volunteering is difficult to combine with my obligations as a lawyer. Thanks to the CSR Sabbatical, I suddenly had time to contribute to Vluchtelingenwerk, the Dutch Council for Refugees, an organisation whose work I really value. I provided legal assistance to refugees, especially those from Afghanistan, about residence permits and family reunification, and gave cycle lessons to newcomers. I found the work inspiring and it provided me with a different perspective, a different story, and a different experience. The harrowing situations of these clients made me once again realise how lucky I am. The life stories of my fellow volunteers motivate me to continue working for the Council for Refugees.”

**Other activities**

Internally, we streamlined our CSR work and procedures. We formulated four SDG working groups within our CSR Committee based on the focus SDGs of our CSR policy: SDG 4 Quality Education, SDG 5 Gender Equality, SDG 13 Climate Action, and SDG 16 Peace, Justice and Strong Institutions. These working groups develop and coordinate CSR projects and increase engagement to amplify our impact. We also focused on enhancing cooperation on CSR themes between offices and teams, and for instance started CSR projects across offices (see also ‘Our operations’, p. 36).

We leave room in our CSR policy for initiatives outside our focus SDGs. In Brussels, we organised a ‘Move for Think Pink’ step contest to raise funds during Breast Cancer Awareness Month. We organised a Luxembourg Red Cross toy collection for underprivileged families and children at Christmas. In our New York office, we organised a virtual, participation-based photo collection event instead of our annual client event, which was proscribed by the pandemic. For each photo submitted, we donated to the High Line Sustainable Gardens of NYC, a charity that endeavours to increase the green areas throughout New York City. Colleagues also initiated a food collection initiative for local foodbanks from our Amsterdam, Rotterdam, and London offices.

Our Impact Programme  
Facts & figures

> 1,000  
Hours spent on pro bono work

> 1,500  
Hours spent on CSR activities

> 100  
Colleagues who contributed to CSR and pro bono work

40  
Crates of food donated to foodbanks

125  
Women supported, thanks to ‘Move for Think Pink’

130  
Mobile phones donated to charity

16  
Children coached via JINC

40  
Participants in our IMC Weekendschool law class





AGENTS OF CHANGE

# Making waves

Petra Zijp made kindness and connection a priority in her years as the firm's Managing Partner. Looking back she sees that what sometimes starts as a ripple can result in powerful waves.



P

Petra Zijp's term as one of NautaDutilh's managing partners ends in 2022 after a 5-year run. She joined the firm over 25 years ago straight out of university, and currently co-heads the Capital Markets practice together with Antonia Netiv. Petra finds it important to always be open to other perspectives, for instance through her active involvement in the International Bar Association's law firm management committee. And she takes the time to coach mentees from other law firms. "That has been incredible," she says. "These talented young women tell me it's useful for them, but it brings me tons of energy."

The role of lawyers and law firms in society has been a common thread throughout Petra's career. "I'm a firm believer that we have a duty towards society," she says. She is not alone at NautaDutilh in this belief. She says she also sees among her colleagues "an intrinsic wish to look at our role in society. The role of our clients is changing, to not just be profitable as a company but to contribute to a better world – and we need to participate, too."

Since Petra, Jaap Jan Trommel, and Chris Warner began as the firm's board in 2017, the importance of ESG has only grown. Client expectations in this field evolved with it. "We've really witnessed a shift," says Petra. "General counsels used to have no budget to spend on ESG. Many also tended to think it wasn't for them. ESG had not much to do with litigation or contracts, or at least so they thought, and there were no reporting standards or requirements. Now, when

we're talking to our clients, ESG is really top of mind for boards and legal counsels. General counsels realise they have a crucial role to play in their company's ESG strategy. They are reaching out to us instead of the other way round."

It's not only the firm's clients whose expectations have changed. CSR is today a driver in the firm's reputation as an employer. "Nowadays, if you're not authentic as a firm, or as a leader, talent will walk away. Our young professionals are not afraid to speak their minds. And they want to know what we do to take our responsibility in society."

So what do clients, employees, and society at large expect from law firms today in the fields of CSR and ESG? Looking back, which choices by NautaDutilh's board in the past five years were key to steering the firm in an ever-changing ecosystem? And, looking ahead, what is expected from the firm's leadership to ensure the firm is fit for the future?

### Great expectations

Tackling the climate crisis is the most pressing issue of our time, which makes the limiting of global emissions a shared responsibility for all industries and sectors. "Such a complex, interlinked challenge shows the importance of staying connected," says Petra. "We are all on a journey – as businesses and individuals. Different industries are at different stages, and applicable rules and regulations may differ. Yet many of us are travelling in the same direction: a low-carbon future. We have to improve, and we can learn from each other."

Law firms' greatest potential for impact is through client work. "That includes advising on responsible business conduct or, within our Capital Markets team, on sustainability-linked notes or green bond issuances," Petra says. "Climate litigation is another clear example of course." But there's more. "Our Energy & Natural Resources team traditionally works for all major oil & gas companies, and the connection we have through these long-standing relationships means we have a very strong base to explore new, uncharted territories together, such as green hydrogen projects and the transition from fossil fuels to renewables. And I think that's where we excel, as a firm."

'I strongly believe that if you're kind – kind to your clients, kind to your employees, kind as a partner – it makes all the difference'



The investments NautaDutilh makes underline its commitment to ESG. "We give partners the time to really focus on the development of new, sustainable initiatives," says Petra. "And we're hiring lawyers with extensive ESG experience to reinforce our multidisciplinary Sustainable Business & Climate Change team." This is something that Petra says really came together in 2021. The broad range of legal expertise now represented on the team, Petra notes, "mirrors the interlinked nature of how ESG impacts our clients."

It's important that a firm with a strong ESG practice also strives to make its own operations more sustainable, says Petra. Something that clients increasingly expect. "Five years ago, clients occasionally asked us to provide ESG credentials; today, it's much more common. Our clients are making their supply chains more sustainable, and as their lawyers, we're part of that. It certainly helps us to understand how complex it can be to collect and report the relevant data."

The demographics of businesses are changing, too. At NautaDutilh, the Millennial and Gen Z generations comprised about a third of employees in 2017 – and are now nearing 40 percent. The challenges and opportunities that come with intergenerational diversity have been an area of focus for NautaDutilh's board. "We initiated a Young Professionals Board (YPB), which provides our Gen Z and Millennial legal professionals and business support professionals with a voice." They add new perspectives on a range of topics, from the firm's commercial strategy to ESG. "Listening' is one of our strategic imperatives, and we've learned a lot from the YPB," Petra says. "Their advice comes solicited and unsolicited, which is good. Because the idea you don't have comes from the voice you haven't heard."

### Key choices

It's an elusive thing, company culture. Nevertheless, clients and alumni remarkably often note the same thing: People at NautaDutilh are "simply a pleasure to work with." It's also what makes Petra, as she puts it, "a lifer at NautaDutilh." The feedback means a lot to her. "I strongly believe that if you're kind – kind to your clients, kind to your employees, kind as a partner – it makes all the difference." The board has made kindness and connection a priority. "To tap into the potential power of the collective, you need to strengthen ties. Between colleagues and teams, between offices – no more silos." One of the ways the board chose to bolster such connections was to initiate an annual firm-wide event in 2018. "That year, we focused on delivering an excellent client experience. And in 2019, we set out to increase ESG awareness by making sustainability the central theme."



The pandemic, and working remotely, changed the dynamic. “We were all in the same storm, but in very different boats.” Regardless of particular circumstances, Petra says, “I am very proud of the resilience everyone showed. Our priority throughout the lockdowns was everyone’s vitality and mental well-being.” The firm quickly offered online coaching and access to psychologists, and has continued this practice. Petra herself took up cold water swimming to help her restore after increasingly long hours spent behind a screen. “I always was a swimmer. Growing up, I was in the pool at 6 three mornings a week.” Working as a lawyer is not that different from top sport, says Petra. “You need to have stamina, to be disciplined.” This is where kindness also comes in, she adds. “Our jobs can be demanding. As a leader, you need to be there for your team. It’s about not being afraid to show your vulnerability, to simply be human, to make that connection. As a board, this was what we emphasised during Covid: Please stay connected.”

The pandemic was also an accelerator in many respects. “Take air travel, a major contributor to our carbon footprint,” says Petra. “We’ve now all experienced first-hand the many alternatives to hopping on a plane. So we are now finalising a more sustainable air travel policy, also with input from the YPB and the Works Council.” Under the new policy, train will be the default option for travel within Europe. “In the grand scheme of things, this is perhaps a drop in the ocean. But as a swimmer, I know that small ripples can eventually make big waves.”

### Leadership in the roaring twenties

If the pandemic showed anything, it’s that global communities are interdependent and mutually vulnerable. “A very challenging start to a new decade, for all of us”, says Petra.

‘The idea you don’t have comes from the voice you haven’t heard’



In these roaring twenties, what does it take to be a law firm leader? It’s as easy as it is complicated, says Petra. “Be authentic.” Find what resonates with you, and lead from who you are as a person. “That helps you stay the course when things get complicated. And stay connected. By hearing what others feel and think, you get to elevate your ideas and sharpen your strategy.”

What does Petra look forward to once her term ends? “Thanks to our Capital Markets team, I was lucky enough to stay involved in client work throughout my term as Managing Partner. I will enjoy working more

with our talented junior lawyers and see them develop into excellent professionals. And I will explore how to spend my Impact Days.”

She refers to a core element of the firm’s new Impact Programme. “It was a dream of mine to increase the positive impact we can have in our communities”, says Petra. “The Impact Programme is an umbrella for our CSR activities, and everyone at NautaDutilh has four Impact Days to spend on volunteering. It encourages us to use our time and talents to effect positive change in the lives of others,” says Petra.

Petra is proud of how the firm evolved in the past five years. “We have a great CSR Committee, Pro Bono Committee, Green Committees. We published our second CSR Report, launched our Impact Programme. We hired a CSR Specialist and are hiring a specialist on Inclusion & Diversity. And we have a new generation of partners and heads of staff who understand the importance of leadership in these areas,” Petra says. “CSR is now so engrained; this is not going to stop because I’m stepping down.”



# Our SDG focus

## SUSTAINABLE DEVELOPMENT GOALS



We use the United Nations Sustainable Development Goals (SDGs), which define global priorities and aspirations for 2030 to address economic, social, and environmental challenges as starting point for our actions within the four pillars of our CSR policy and Impact Programme. We are committed to reducing the potential negative impact of our choices and to increasing the positive impact we can create. In doing so, we focus on SDGs 4, 5, 13, and 16. Through our actions and choices, we also have an impact on other SDGs. A selection is included in this overview.

**SDG 4** We contribute to equal access to education through partnerships and community involvement activities.

**SDG 5** Our commitment to gender equality – and to equality in general – is reflected in the employment conditions for our people as well as in our pro bono work and community involvement initiatives.

**SDG 7** Our Benelux Energy & Natural Resources team is actively involved in the energy transition, both through work for our clients as well as through pro bono work.

**SDG 12** We integrate sustainability criteria in our procurement policy in order to make our operations more sustainable.

**SDG 13** We are committed to making our operations more sustainable. We focus on climate action in our client and pro bono work.

**SDG 16** As a law firm, contributing to access to justice for all is at the heart of what we do. It is also a key focus in our pro bono work.

**SDG 17** We engage in partnerships to bring about positive change, both in our client work and in our CSR activities.

# Our CSR ambitions for 2022

## General

- ▷ We are transparent about our CSR goals and give account of our performance. We publish a CSR report.
- ▷ We decide whether to become a signatory to the UN Global Compact.

## 01 Our clients

- ▷ We incorporate sensitivity for ESG awareness and risks and opportunities in our work for, and in the minds of, clients. We do this through our client work and through knowledge sharing sessions.
- ▷ We create more ESG awareness and expertise amongst our lawyers and business support professionals through training sessions.

## 02 Our people

- ▷ We embrace inclusiveness and lead a series of initiatives aimed at various forms of diversity.
- ▷ We set targets for gender diversity and cultural diversity.
- ▷ We have a 50f/50m talent pipeline.
- ▷ For gender diversity the aim is a 50/50 male/female ratio at all senior levels by 2026.

## 03 Our operations

- ▷ We calculate our carbon footprint, define and quantify our climate goals, and develop a roadmap to reach these goals.
- ▷ We aim to reduce the carbon emissions from our own operations. We set priorities for concrete measures, taking into account the impact of specific activities on our CO2 reduction.
- ▷ We balance remaining emissions – if reduction cannot reasonably be achieved – with offsets.
- ▷ We adopt and implement a sustainable procurement policy.
- ▷ We adopt and implement a sustainable mobility policy for business-related travel.
- ▷ We integrate sustainability criteria in our employee commuting scheme.

## 04 Our Impact Programme

- ▷ We implement our Impact Programme. Through this, we activate and facilitate our legal and support professionals to carry out pro bono work and CSR activities.
- ▷ We have an active Pro Bono Committee. We increase our socially and professionally relevant pro bono work.
- ▷ For cultural diversity the aim for 2026 is 20% of people with a different cultural background.
- ▷ Trainings, workshops, and other activities support those aims.
- ▷ For 2022, we strive for a male/female ratio in the Executive Committee, including the board members (in 2021 5:3), and in the TAC, our supervisory board, (in 2021 4:2) that is greater than the male/female ratio in the partnership in 2021 (3:1).
- ▷ CSR is part of our training and development programme.
- ▷ CSR is part of our fringe benefits.
- ▷ We value CSR work in assessments.



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## Contact with our CSR Specialist

We hope to encourage dialogue with you regarding our CSR performance. If you have questions or comments about this CSR Report, please contact Shirley Justice.

**E-mail** [shirley.justice@nautadutilh.com](mailto:shirley.justice@nautadutilh.com)

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## Colophon

No part of this publication may be reproduced or transmitted in any form or by any means without the express consent of NautaDutilh N.V. | **Authors** Saskia Bijl de Vroe, Shirley Justice, Laura Walburg | **Author interviews** Paul Tullis | **Editing** Wendy Belder | **Special thanks to** All colleagues that contributed to this report | **Art direction + Design** Sue Cowell, Atomo Design | **Photographer interviews** Maurits Giesen, Katherine Marks (NYC) | **Published** May, 2022