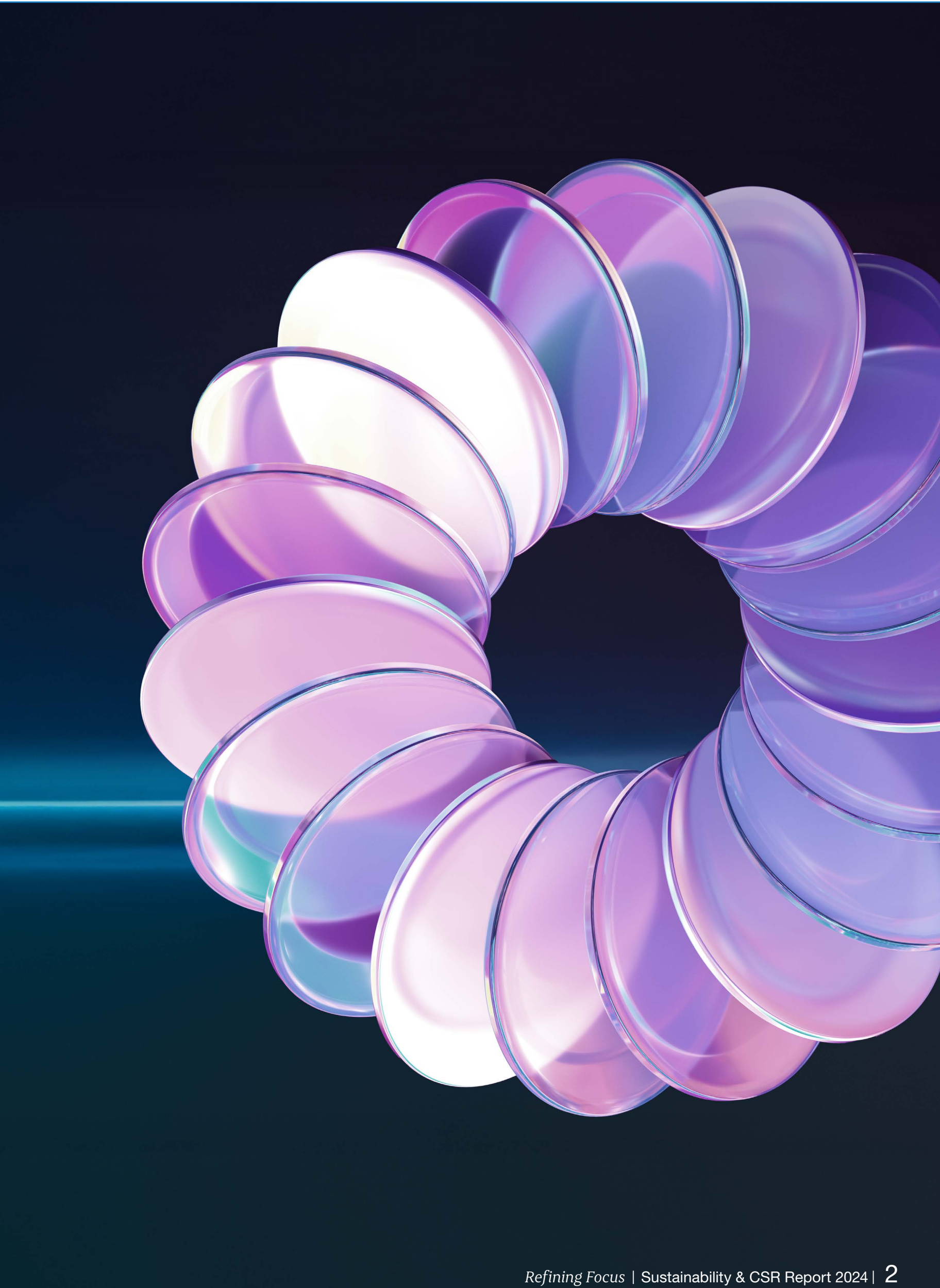


Sustainability & CSR Report 2024

# Refining *Focus*

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Sjoerd Meijer

Lieke van der Velden

Managing Partners

# Introduction

In 2024, our firm celebrated its 300th anniversary. Our tricentennial focused on connecting today and shaping tomorrow – together. Because, as we look back on this period, change is a constant. And whether it is shifting geopolitical and regulatory landscapes, technological advancements or the current climate crisis, what remains is this: our ability to adapt to these changes and our commitment to keep learning. We believe this is key in working together with our clients, our people, and the communities we live and work in to navigate these changes.

In 1882, Vincent van Gogh wrote to his brother Theo about the importance of continuing to take action, even if only in small steps, in order eventually to succeed: ‘for the great is a succession of little things that are brought together’. As we refine the focus of our corporate social responsibility (CSR) actions and our sustainability initiatives in an everchanging world, we see how true this is. Each of us has the opportunity to make a difference – and it’s extraordinary what we can achieve together.

Within our firm, we recognise that CSR is not just about ticking a series of boxes. It is a continuous journey. Conversations challenge our convictions and help to bring about change. It is up to each of us to take action, and up to all of us to bring together Van Gogh’s succession of little things. That is how we can create and foster an inclusive workplace and address challenges and opportunities together.

This report outlines the progress that we have made in 2024 to realise our Sustainability & CSR ambitions and builds on our previous CSR reports. We are in progress of developing a broader sustainability report. In 2024, we have formalised a CSRD office in anticipation of the entering into force of the Corporate Sustainability Reporting Directive (CSRD) and started preparations for more mature and refined sustainability reporting.

We see the strides we have taken, but we acknowledge that our journey is far from over. We continue to learn. To refine our focus, to connect and to take action. And to work together to amplify what we do individually. We invite you to join us.

Lieke van der Velden & Sjoerd Meijer

Each of us has the opportunity to make a difference – and it’s extraordinary what we can achieve together.

# Our Responsible *Business policy*

**Sustainability and Corporate Social Responsibility (CSR) are key drivers for us. Our CSR mission is to ‘Empower the Next Generation’. We believe that by taking responsibility for our actions today, we will leave a better legacy for the future.**

We use the United Nations Sustainable Development Goals (SDGs) as the foundation for our own sustainability & CSR initiatives, focusing on four areas closely aligned with our business: Quality Education (SDG 4), (Gender) Equality (SDGs 5 and 10), Climate Action (SDG 13), and Peace, Justice, and Strong Institutions (SDG 16). Additionally, we strengthen and expand our partnerships related to these goals (SDG 17), as we believe in the power of collaboration. Please refer to ‘Our SDG focus’ for more information.

In 2024, we continued to structure our corporate responsibility around four pillars that work in alignment:

*Our clients:* With climate change and sustainability high on the agenda for many of our clients, themes such as sustainable business and climate change increasingly form part of our everyday work. In 2024, we kept our clients informed on the legal developments around sustainability and CSR, through webinars, newsletters such as ESG Matters, workshops and dedicated events. Several examples of the ESG developments we advise on, are highlighted in the quotes of colleagues in this report.

*Our operations:* We are committed to reducing our carbon footprint and integrating sustainability into our business operations firm-wide. We set ambitious carbon reduction targets: a 55% reduction by 2030 compared to 2019 and net zero by 2050. In 2024, we initiated several new measures to reduce our footprint further. Despite these measures we saw an increase in our carbon emissions. To address this we are developing a transition path. Please refer to chapter ‘Our operations’.

*Our people:* We educate our talent to become excellent lawyers and professionals. This includes embracing inclusion and diversity in our workforce. The development of soft skills is a key pillar of our talent training programme. In 2024, we increased awareness and provided education on the importance of inclusion and diversity via a series of daring dialogues. In addition, we set up a new firmwide learning platform, the NDacademy, and implemented a Young Parents policy. Please refer to chapter ‘Our people’.

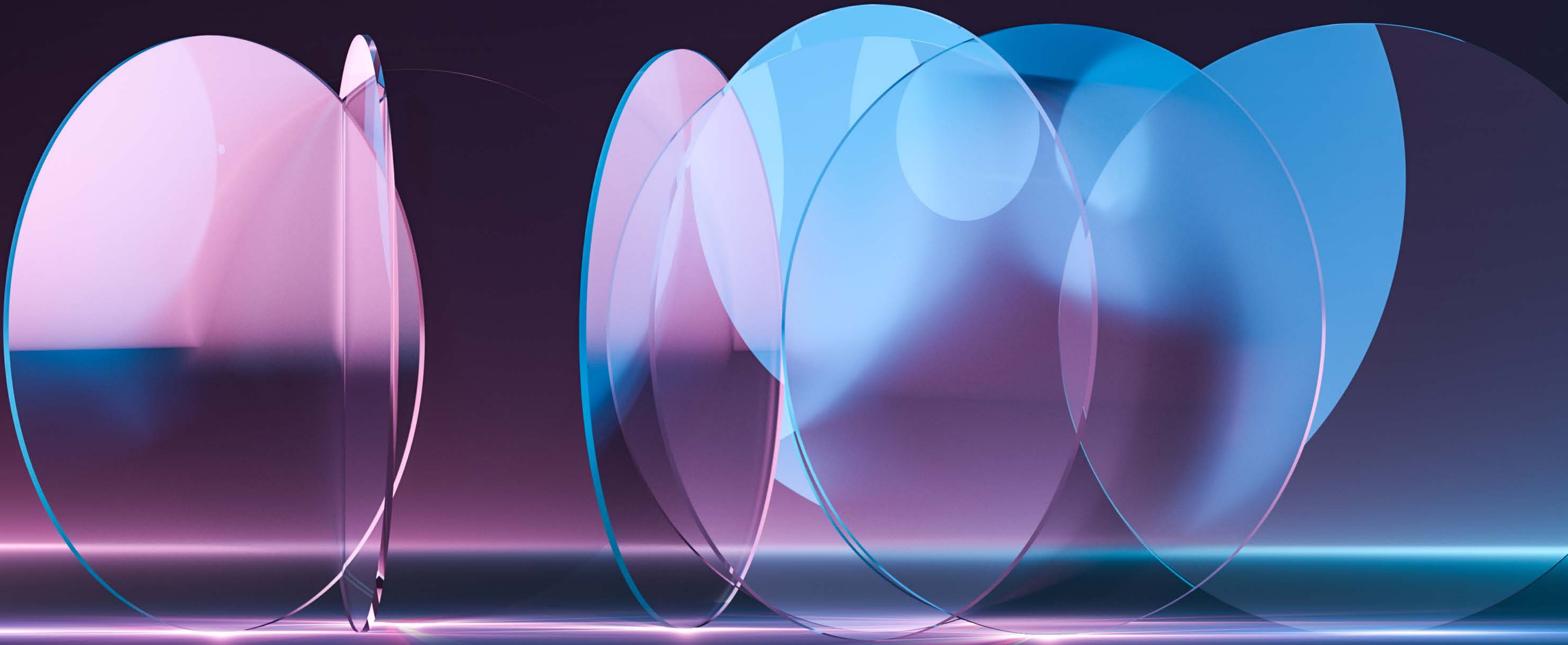
*Our Impact Programme:* As part of our Impact Programme, everyone within the firm receives four Impact Days per year to contribute to society through legal pro bono work or community engagement projects, that contribute to our focus SDGs. We encourage and facilitate additional pro bono work and other meaningful volunteer work. In 2024, we organised our first Impact & Inclusion

Month, further implemented the programme within the firm and supported three CSR Sabbaticals. Please refer to chapter ‘Our Impact Programme’.

In addition, we dedicated significant efforts towards preparing for the Corporate Sustainability Reporting Directive (CSRD) in 2024. While we may no longer fall within scope of the CSRD because of the Omnibus developments, we intend to publish a voluntary sustainability statement for the 2025 financial year, building on our current progress. As part of these preparations, we started a double materiality assessment in 2024 to identify material sustainability impacts, risks, and opportunities from both impact and financial perspectives.

We are finalising our double materiality assessment and are working towards auditing it in 2025. The assessment results may refine our sustainability strategy, policies, and measures. A valuable effect of our preparations for more elaborate sustainability reporting, based on a double materiality assessment is the enhanced cooperation among departments and stakeholder interaction, leading to better awareness of sustainability impact risks, and opportunities.

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



01 | Our *operations*



Forward focus

# Our ongoing sustainability journey

Lieke van der Velden, our managing partner, and Suzanne Kröner-Rosmalen, our associate partner Corporate Governance & ESG, share their views on the steps taken in 2024 and reflect on our ongoing sustainability journey.

Lieke oversees our strategic focus, while Suzanne, who leads our ESG practice, advises the board on sustainability matters and the preparation of our 2025 sustainability statement.

They share their insights into the significance of sustainability and CSR in our business decisions and on the challenges presented by evolving reporting practices such as the CSRD that also affect our own operations in the sense that it helps us to refine the way we embed ESG further into our organisation.

Our ambition to reducing our carbon footprint

“When I joined the board three years ago, we were already actively pursuing a sustainability and CSR agenda with ambitions to reduce our carbon footprint, to increase inclusion and diversity and to promote corporate volunteering,” Lieke reflects. “We embraced that agenda and have continued to build on those ambitions by working on their implementation. A subject close to my heart is gender and cultural diversity. We strive to achieve our I&D ambitions, and I am proud of how we do that.”

She continues: “Similarly, we are committed to reducing our own carbon emissions. We have been tracking our carbon footprint for five years and are aiming to be net zero by 2050 in alignment with the Paris Climate Agreement. Even though as a professional services company we have a relatively low carbon footprint, we have implemented a series of active measures to compensate and reduce it further. Since 2022, we offset our emissions through investing



Lieke van der Velden  
Managing partner  
Partner Corporate M&A  
Amsterdam office



Suzanne Kröner-Rosmalen  
Associate partner Corporate Governance & ESG  
Amsterdam office



‘When I joined the board, we were already actively pursuing a sustainability and CSR agenda with ambitions to reduce our carbon footprint.’

in certified climate projects. In addition, we have implemented sustainable commuting options and an international business travel policy. As part of this policy, journeys of less than 700km should avoid air travel. We have also introduced sustainable catering, are electrifying our fleet of leased vehicles and have assessed and, where possible, implemented energy-saving measures for our buildings. Our journey, therefore, continues and evolves.”

Challenges

“Of course, we also face challenges”, Lieke continues, “Despite our efforts to reduce our carbon footprint, we unfortunately observed an increase in our carbon emissions in 2024 for the first time since Covid-19. There are several reasons for this, such as improved data availability, the replacement of our IT hardware, and the merging of two offices, which resulted in more commuting and more waste due to the office move. We also see an increase in the need for international presence, which results in more travelling. These developments indicate that we need to strengthen our existing measures and implement additional actions to keep working towards our ambitions.”

Suzanne highlights that the board proactively monitors the impact on sustainability matters of the firm’s activities and seeks relevant support. Lieke adds, “The board encourages everyone at our firm to suggest sustainable solutions. Although sustainability has long been part of our business life, there is always room to improve and learn. The CSRD project that kicked off in 2024 in preparation for CSRD aids this process.” Suzanne explains, “In general, preparing



‘We see a growing interest in this topic in our discussions with clients.’

sustainability statements, whether mandatory under CSRD or voluntary, helps companies to evaluate their own operations and value chain comprehensively. A double materiality assessment forms the basis, requiring detailed assessment of impacts risks and opportunities and eventually requires companies to reassess their policies. We focussed in 2024 on how CSRD affects our sustainability journey and how it can help to further embed ESG in our own operations. While we have made significant progress and gained more insights >

because of the materiality assessment we also acknowledge that there is always room for improvement in our policies and the way we track progress. For example, this led to the engagement of a sustainability consultant to help us better achieve our carbon reduction goals.”

Stakeholder engagement

Suzanne notes that stakeholders are increasingly prioritising sustainability performance, despite ongoing geopolitical shifts. “We see a growing interest in this topic in our discussions with clients, with editors of legal directories and with suppliers, as well as in our interactions with partners, colleagues, and job applicants.”

Lieke emphasises the importance of these discussions. “We encourage this dialogue because we believe it will improve our sustainability performance. For example, we are part of the sustainability benchmark EcoVadis and received the bronze medal in 2023 and 2024, placing us in the top 35% of all companies rated in the database. This benchmark helps us show our clients how we keep improving and evolving and provides valuable input for the discussions we have with our stakeholders.”

Adjusting to new ESG regulations for a more sustainable future

Suzanne states, “New regulations necessitate a strategic approach and consistent support, which the CSRD project fully gets from our board.” She highlights the impact of ESG regulations like the CSRD, noting that, “they help embed the evaluation



‘We still need we still need time for our sustainability reporting to mature, but it is great to see that the organisation as a whole works on this together.’

of the impact on sustainability goals into business decisions. Although complying with these requirements is at times complex and takes up a lot of time, the process is invaluable and eventually strengthens our operations. We still need time for our sustainability reporting to mature, but it is great to see that the organisation as a whole works on this together.”

Suzanne adds “Our ambitions remain strong, and we aim to implement more comprehensive sustainability measures that align with those ambitions.” Lieke and Suzanne’s reflections underscore the firm’s commitment to sustainability. Lieke presses “We are still on our sustainability journey. I am proud of what we have achieved so far and the steps we continue to take.” ●



# Our *operations*

Our ambition is to reduce our carbon footprint and integrate sustainability into our business operations firm-wide. This chapter explores how we turn these goals into action through our policies, initiatives, and the dedicated efforts of our team.

Our carbon footprint

2024

1,620.8 tonnes

Absolute number CO<sub>2</sub> emissions

30%

Reduction in carbon emissions compared to 2019

13.6%

Increase in carbon emissions compared to 2023

1,426 tonnes

Carbon Credits to compensate carbon emissions 2023. VCS certified agroforestry project in India

Insight into our carbon emissions

Our ambition is to reduce our carbon footprint by 55% in 2030 compared to 2019 and to achieve net zero by 2050, in line with the Paris Climate Agreement. To offset our remaining emissions, we invest in certified climate projects. In 2024, we compensated for our 2023 emissions with a VCS-certified agroforestry project in India.

Our footprint measurement covers all NautaDutilh offices, adheres to the GHG Protocol standards, and includes scope 1, 2, and part of our scope 3 emissions.

For scope 2 emissions, we utilise a market-based approach to calculate purchased electricity, based on the actual sources of the purchased electricity. Where possible, we use activity-based data and when precise data is unavailable, we rely on estimates. Looking ahead, we aim to improve our calculation methodology by considering all relevant scope 3 categories in line with the GHG Protocol standards and by adopting a combined spend-based and activity-based approach to enhance reliability.

The largest impact on our carbon footprint comes from scope 3 emissions, which represent nearly 80% of our total CO<sub>2</sub> emissions. Specifically, commuting accounts for 23.8%, air travel for business 21.6%, lease cars 12%, catering 10.7%, working from home 9.6% and IT equipment 7.4%.

Although we achieved a 30% reduction of our carbon footprint in 2024 compared to the baseline year 2019, our total emissions increased significantly by 13.6% compared to the previous year 2023. This increase can be partially attributed to improved data collection, as well as specific projects such as the purchase of new IT equipment and the merger between our Rotterdam and Amsterdam offices, which resulted in more waste due to the relocation. The data also shows that our existing policies and measures are not sufficient to meet our 2030 goals (see following paragraphs). To address this, we are developing a transition path with support of a sustainability consultant.

Reducing carbon emissions demands constant vigilance, further refinement of our policies, and diligent implementation and monitoring.

Mobility measures

As a Benelux law firm with operations in five countries, travel has a significant impact on our carbon footprint. To reduce our footprint in this respect, our policies focus on promoting sustainable options for commuting, short and long-distance international travel.

Our commuting policy consists of two components. Under our firm-wide flexible working policy, most of our colleagues can work partly from home. In addition, we promote sustainable commuter transportation in all our offices through leasing electric cars and offering incentives for public transport, lease bikes, and bicycle allowances.

Scope 1, 2 and 3 emissions 2024

Scope 1: 222.1 tonnes

Scope 2: 123.1 tonnes

Scope 3: 1,275.6 tonnes

Categories that were included

Scope 1: Company facilities, specifically heating with natural gas and refrigerants; Company vehicles, specifically petrol and diesel lease cars

Scope 2: Purchased electricity, district heating and electric lease cars

Scope 3: Purchased goods and services, specifically office paper, drinking water, IT hardware, data usage, and catering from the Amsterdam office; Waste; Business travel, specifically flights, private vehicles, and public transportation; Employee commuting, specifically public transportation, private vehicles; Homeworking

Our international travel policy is on a comply-or-explain basis and prioritises travelling by train rather than flying for journeys of less than 700 kilometres.

In our Amsterdam office, we launched a collaboration with our caterer to reduce the environmental footprint of catering.

As a result of these measures, we managed to decrease the emissions related to air travel since 2019 by 16% in 2024, but we see the trend reversing when we compare the emissions of 2024 with 2023 which shows a 28,5% increase. This increase is due to a significant rise in long-distance air travel in 2024, showing a 17% increase compared to 2023. One explanation for this rise is the increase of international meetings and events since the ending of COVID-19. These results indicate the need for further measures to curb long-distance emissions. We acknowledge that the current methodology is under review as part of our broader refinement and preparations for more detailed sustainability statements and may as such change over time.

### Buildings and *procurement*

A notable portion of our carbon emissions relate to our office buildings. Sustainability has long been a priority in our approach to leasing our offices, with many of our offices – specifically Amsterdam, Rotterdam, and Brussels – holding BREEAM certification. In 2024, we engaged with our landlords to explore additional carbon reduction measures, despite the challenges of being in multi-tenant buildings. This dialogue led to the replacing of neon lights with energy-efficient LED lighting in our Luxembourg office. Additionally, our Brussels office underwent a major renovation, incorporating sustainable materials such as natural upholstery and recyclable carpets, with leftover materials either reused or sold rather than discarded.

Beyond our buildings, we also focused on improving supply chain sustainability and reducing our scope 3 emissions. In 2024, we needed to renew most of our workstations, amongst others to be able to use new technologies and to comply with our data security standards. We contracted a supplier offering carbon offset services, sustainable packaging, and waste management solutions. In line with our commitment to digital inclusion, our old workstations were securely wiped and donated to the Dutch non-profit ‘Allemaal Digitaal’.

Sustainable choices extend to our daily operations as well. In Amsterdam, we launched a collaboration with our caterer to reduce the environmental footprint of catering while supporting a shift towards healthier, more sustainable alternatives – an initiative ongoing in 2025. Meanwhile, in Luxembourg, we introduced a new sustainable lunch offering, featuring seasonal, locally sourced ingredients and electric delivery services, further minimising waste and emissions. These efforts reflect our continued commitment to sustainability – not just through isolated initiatives, but as an integral part of how we work and grow. ●

#### Carbon emissions caused by flying

15.6%

Reduction in carbon emissions compared to 2019

28.5%

Increase in carbon emissions compared to 2023

#### Carbon emissions caused by commuting

43.3%

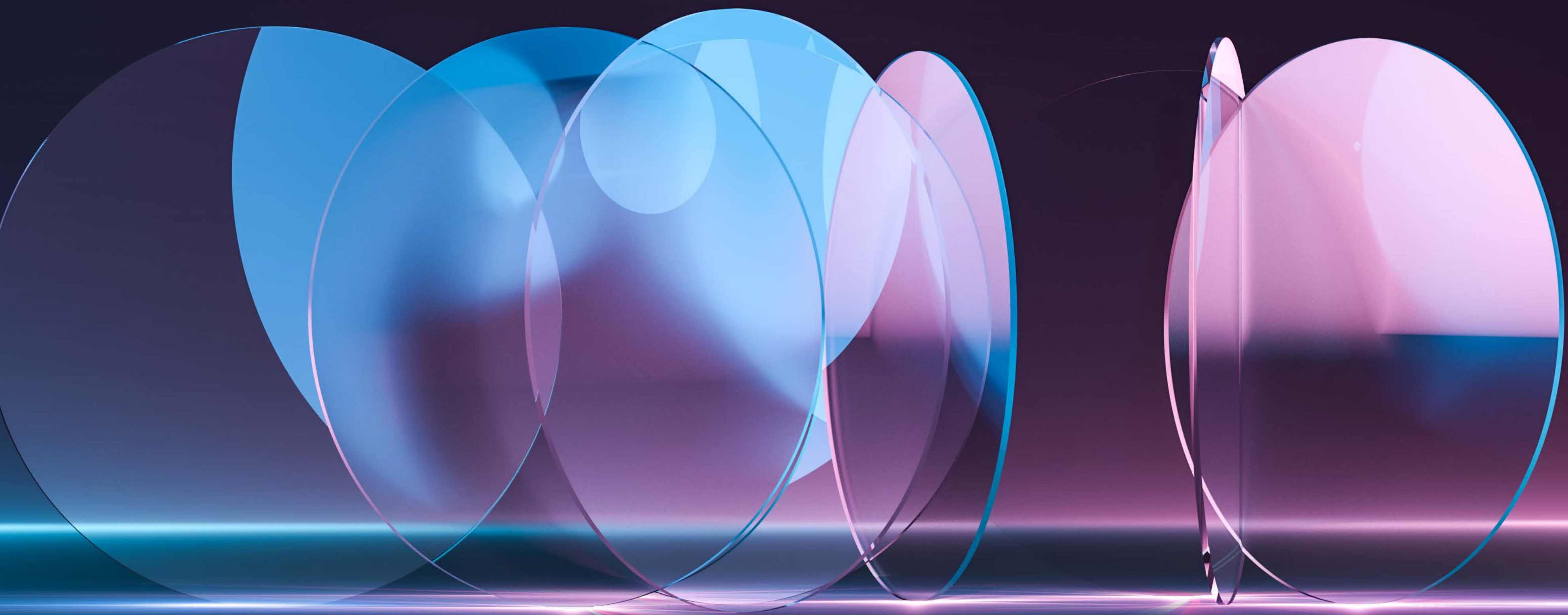
Reduction in carbon emissions compared to 2019

12%

Increase in carbon emissions compared to 2023

In 2024, while more colleagues made use of the sustainable travel options as part of our employee mobility schemes, our emissions related to commuting increased by 12% compared to 2023. This is largely due to the merger of our Rotterdam and Amsterdam offices which resulted in more people commuting on longer distances. Meanwhile, in Brussels, our Think Green Committee has successfully encouraged more colleagues to cycle to work.

Our international travel policy is on a comply-or-explain basis and prioritises videoconferencing over physical meetings, travelling by train rather than flying for journeys of less than 700 kilometres, and limits business class travel. Our goal is a 50% reduction in international travel emissions by 2030 compared to baseline year 2019.



02 | Our *people*



Forward focus

# Driving the conversation on inclusion and diversity

The principles of inclusion and diversity (I&D) are key to our success. Spearheading the efforts to ensure these principles are fully embraced within our firm is Sjoerd Meijer, managing partner.

According to Sjoerd, to be successful the conversation should include everyone. to be successful, the conversation should include everyone. As part of that on-going conversation, Vedah Camelia, a communications advisor, Mounia Chaïne, a lawyer in our Financial Law group, both members of our I&D committee, and Sjoerd discuss how we aim to transform our corporate culture with a focus on respect and inclusion.

**Creating a supportive environment**  
Sjoerd is very clear that I&D have always been embedded within the firm’s culture. “I&D is a fundamental part of our strategy and influences our decisions, from the pro bono causes we support in our Impact Programme to creating a supportive environment for our people. Our goal is to foster a culture where everyone feels valued and included, and this is reflected in our policies and initiatives,” he explains.



‘Communication can be a great accelerator in creating a more inclusive environment.’



Sjoerd Meijer

Managing partner

Partner Insurance & Liability

Amsterdam office



Mounia Chaïne

Associate Financial Regulatory

Amsterdam office



Vedah Camelia

Communications advisor

Amsterdam office

Vedah’s involvement in our I&D committee is driven by her own commitment to contributing to a positive work environment. “For me, it’s personal. Everyone deserves to work in a place where they feel safe and are respected. My involvement comes from wanting to make a real difference in our firm and beyond. Through our Impact Programme, I believe we can create a workplace that supports everyone at our firm and sets a good example for others,” she shares.

**Three pillars**  
Sjoerd further elaborates, “In 2024, our firm’s strategy to reinforce the principles of inclusion and diversity focused on three essential pillars: Educate and Inspire, Develop Bicultural Diversity, and Build Community. This approach is reinforced by an overarching committee and specialised taskforces, focusing on distinct aspects of I&D, from internal policies to community out-reach efforts.”

Vedah sees her added value in raising awareness and engaging with others. “As a communications advisor and member of the I&D committee, I am driven to make sure everyone understands our firm’s strategy and is enthusiastic about the programme: communication can be a great accelerator in creating a more inclusive environment,” she says.

**Inclusivity drives diversity**  
Mounia adds to Vedah’s perspective. “It’s really about inclusivity more than anything else. As a young professional, I want to help create an environment where everyone feels welcome



‘As a young professional, I want to help create an environment where everyone feels welcome and valued.’

and valued. Investing in an inclusive work environment is not just about diversity; it’s about stimulating collaboration and innovation and focusing on the future,” she explains.

“Differences between people will always remain,” adds Mounia, “That is why, for me, the art is in making connections with each other. It is all about looking beyond the differences and seeing what binds us. Only then you can create an open work atmosphere where everyone feels valued and respected for who they are.”



Daring dialogues

Sjoerd highlights, “Raising awareness and providing education on the importance of I&D is crucial. Our ‘Daring Dialogues’ series has triggered some difficult, but necessary conversations. These dialogues are one of the things we do to create a safe space and encourage people to share their experiences and perspectives. By doing so, we can build a more inclusive culture where everyone feels empowered to contribute,” he says.

“One of the main challenges is in ensuring that our efforts are sustainable and have a lasting impact,” says Sjoerd, “It’s not just about implementing policies, it’s about the ambition to drive change in mindset and behaviour. We need continuously to evaluate our progress and adapt our strategies to meet the evolving needs of our people and the broader community,” he notes.

Mounia also underlines the importance of partner and director involvement. “Support from leadership is essential for creating an inclusive work environment. Cultural change in a law firm needs active partner level involvement and participation in initiatives to drive it within the organisation.” Sjoerd urges: “This is something that we can focus even more on.”

For us, I&D is an integral part of our ethos. This commitment shapes our daily operations, how we engage with our community, and the support we provide to our people. Sjoerd summarises: “Inclusion means listening to all voices and for us, to continue the dialogue. The variety of perspectives enriches all of us, and success lies in embracing and celebrating diversity.” ●



‘Inclusion means listening to all voices; success lies in embracing and celebrating diversity.’

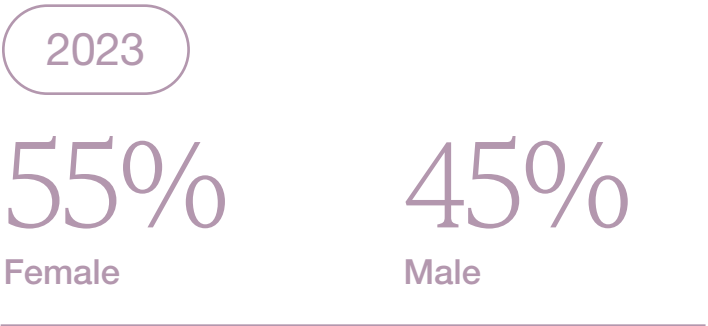
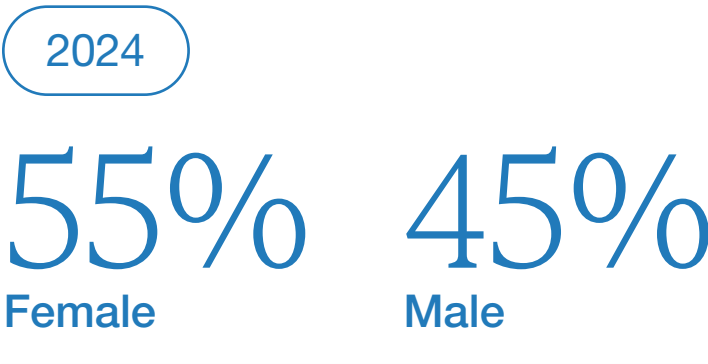


# Our *people*

Inclusion and diversity (I&D) are crucial for encouraging collaboration and innovation, supported by leadership. In this chapter, we share initiatives like Daring Dialogues, our NDacademy, and our Young Parents policy, and how we aim to promote continuous learning and inclusivity through these activities.

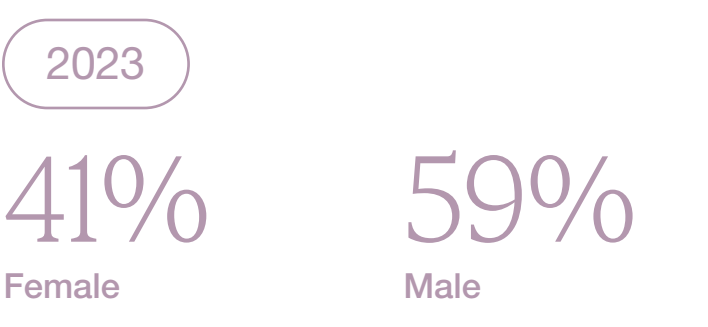
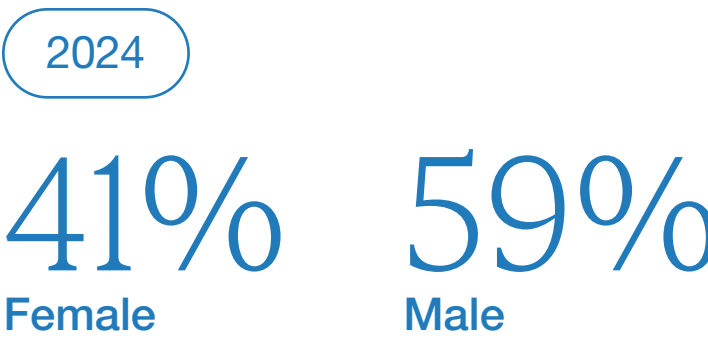
Female/male ratio within NautaDutilh firmwide

Our female/male ratio firmwide 2024 has not changed compared to 2023



Female/male ratio at senior level

We continued a balanced gender representation at senior level\* in 2024



\*Senior level: Partners, counsel, directors and managers within business support teams

Committed to Inclusion & Diversity

We have a longstanding commitment to advancing inclusion & diversity (I&D) measures within our HR policy. Our strategy is based on three pillars: Educate and Inspire, Develop Bicultural Diversity and Build Communities. Our Inclusion partners, I&D specialist, I&D committee and taskforces oversee our strategy and develop initiatives to take this strategy a step further.

In 2024, we introduced the Daring Dialogues, hosting open and honest conversations about complex issues related to gender, bicultural diversity, neurodiversity and sexual orientation. In these dialogues we aim to create a ‘safe space’ to discuss topics such as social safety, workplace equality, career advancement barriers, and societal expectations. These training sessions are a result of the I&D scan which we carried out in 2023, and involved the partner group, managers and all teams.

Other initiatives of 2024 include the alignment of our recruitment practice by developing an inclusive hiring and selection process, the establishment of Neurodiversiteit Nederland, the launch of an I&D Library and different events focused on awareness raising and engagement of our colleagues, of which the Impact and Inclusion Month as our yearly highlight.

We have made significant progress in building an inclusive and diverse organisation. We achieved our goal of balanced gender representation (at least 40% female and 40% male) at senior level (i.e. partners

and counsel, and directors and managers within our business support teams) by 2025. Increased female representation in partner promotions has improved overall gender balance among partners in total. However, the equity partnership still requires attention to achieve gender parity. In summary, the 2024 data shows progress but also points out that we still have work to do.

NDacademy: Interactive skill-based learning

Talent development is high on our list of priorities to contribute to our social responsibility. Our people are our greatest asset. That’s why in 2024 we introduced our new Learning & Development (L&D) platform, the NDacademy. This learning platform is designed to support the professional and personal growth of our colleagues. The NDacademy offers a range of training programmes, lectures, and resources tailored to the needs and interests of all our talented people. The platform focuses on skills-based learning. In this approach skills are acquired through practice and application, ensuring that the content aligns with our core values and the skill sets required for various roles within the firm.

The NDacademy offers on demand Permanent Education (PE) courses for lawyers, covering corporate governance, employment law and AML/CTF training. It includes TED Talks and lectures on leadership and negotiation skills, and recommends further training based on personal interests. An interactive platform for skill-based learning.

The NDacademy stimulates a culture of continuous improvement and learning, which is essential for the success and sustainability of our organisation. By engaging in the NDacademy, colleagues can improve their skills in key areas, develop competencies that match their career objectives, and access up-to-date training materials relevant to their roles. This approach to learning helps the organisation remain agile and adaptable in a changing professional landscape, benefitting our clients with the right expertise and innovative solutions they are looking for. >

The NDacademy stimulates a culture of continuous improvement and learning, which is essential for the success and sustainability of our organisation.

# Young Parents policy: Supporting work-life balance

In 2024, we implemented the Young Parents policy which is designed to support colleagues who are juggling the challenges of parenthood while maintaining their professional careers. With this initiative we aim to create a supportive environment that acknowledges the unique needs of parents with children in the age up to 12 years and helps them to achieve a healthy work-life balance. Recognising and addressing the specific requirements of young parents fits perfectly with our ambition to foster a culture of inclusivity within our firm.

Our Young Parents policy includes extensive benefits that go beyond the minimum legal requirements. These benefits include an additional two weeks of maternity leave before the official start date, a reduction of maximum 100 hours annually on the billable hours’ threshold, up to 60 hours per year of babysitting services, paid parental leave up to nine weeks with retention of 70% salary, additional birth leave of maximum five weeks for partners with retention of 85% salary, and several additional measures such as maternity coaching, Young Parents intervision.

We believe these initiatives can contribute to job satisfaction and retention, aligning with our goal of maintaining a supportive and balanced work environment. In 2024, 25 colleagues made use of the reduced billable hours benefit, seven colleagues took

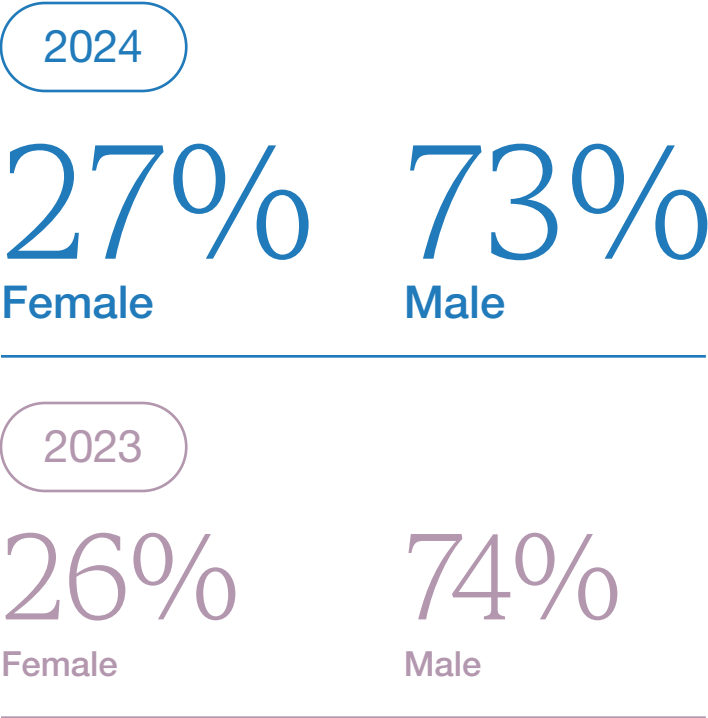
the extra two weeks of maternity leave, and 39 colleagues used the babysitting service. Colleagues find the plan highly beneficial. The flexible hours make it possible to be present for important milestones of their children, and the financial support of parental leave helps new parents focus on their new role.

The Young Parents policy fosters a culture of understanding and inclusivity, ensuring that young parents feel supported and valued within the organisation. By addressing the challenges faced by young parents, the Young Parents policy plays a crucial role in promoting the well-being and retention of our people. ●

Recognising and addressing the specific requirements of young parents fits perfectly with our ambition to foster a culture of inclusivity within our firm.

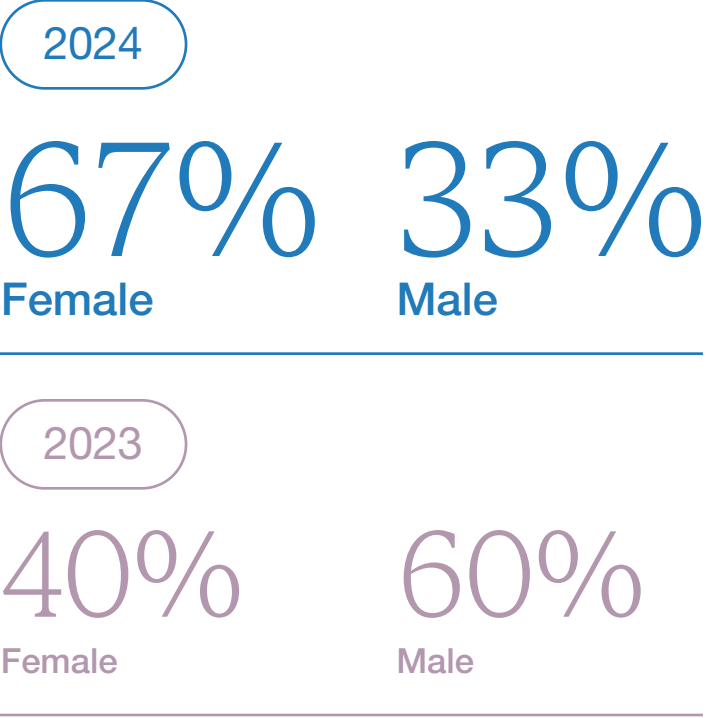
## Female/male ratio within equity partners

In 2024, there was a slight increase in the female/male ratio within equity partners compared to 2023



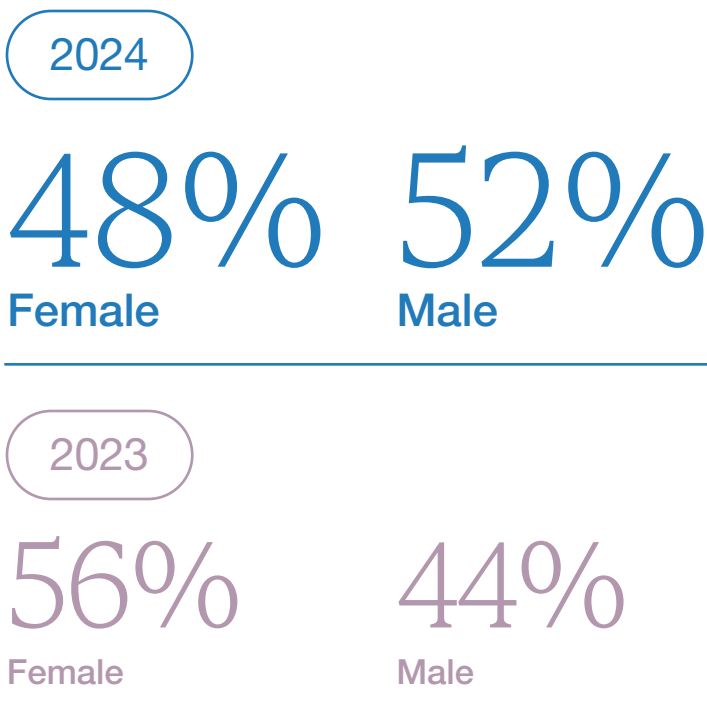
## Female/male ratio newly appointed partners

In 2024, we appointed significantly more female partners than male partners compared to 2023

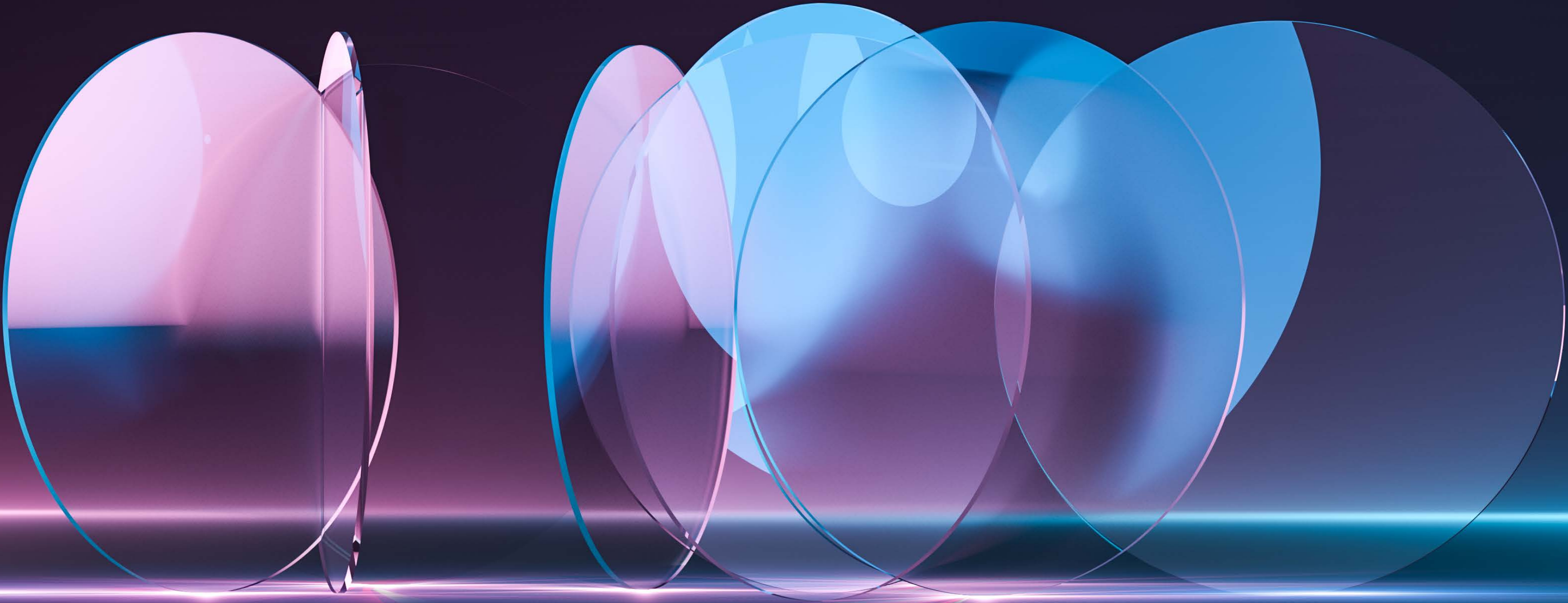


## Female/male ratio talent pipeline\*

In 2024, there were less female than male partners in the talent pipeline than in 2023



\* Talent pipeline: candidate, associate and local partners



# 03 | Our *Impact Programme*



Forward focus

# Driving positive change by giving back

As a law firm we must be aware of the social role we fulfil in our community. Our Impact Programme is essential to shaping this role. It covers all our pro bono and CSR activities, deploying our resources and expertise to drive positive change.

With this initiative we hope to broaden our influence beyond the world of business and genuinely support society.

Sylvie Grenez, a professional support officer at our Brussels office and point of contact for the Impact Programme, and Philippe François, a partner Employment Law and member of the Impact Programme Steering Committee, talk here about NautaDutilh’s Impact Programme, shedding light on their personal motivation and the broader effect on our people and the community.

Giving back to society

The Impact Programme has been running for a few years now, and in 2024, our Brussels office started a campaign to actively promote the programme. “We started organising lunch sessions to get more people involved, and these proved to be very successful,” Philippe explains. “We see tremendous potential to make a difference through our profession, for those who do not have access to legal aid” says Sylvie, who actively participates in pro bono work via Toolbox, an association that connects volunteers with NGOs in need of legal assistance. Reflecting on her project in Molenbeek, a disadvantaged area in Brussels, she mentions, “We helped individuals with a variety of employment and legal issues. This may seem small, but it had a significant impact on their lives.”

Philippe echoes this sentiment, adding, “Our profession comes with privilege but also entails



Sylvie Grenez

Professional support officer

Brussels office



Philippe Francois

Partner Employment

Brussels office



‘With our Impact Programme we hope to broaden our influence beyond the world of business and genuinely support society.’

responsibility. Giving back to society isn’t just about the legal work; it’s about building a compassionate community.”

Creating opportunities

“We have teamed up with Be.Face ASBL to help students and job seekers from disadvantaged backgrounds find work. A very significant number of our partners helps motivated students connect with professionals who volunteer to give advice. They also share know-how, give practical tips, hold mock interviews, and help nail down job placements. It’s all about empowering the next generation,” says Philippe.

CSR sabbatical

Revealing a deeper commitment, beyond the surface of professional obligations, Sylvie highlights one of the initiatives within the Impact Programme: the CSR Sabbatical, paid leave of one month to contribute to a CSR project. Last year, our Luxembourg colleague, Muriel Bouvy, worked with Street Nurses/Infirmiers de Rue, an association in Brussels, helping to alleviate poverty and homelessness. She helped identify the legal needs of Street Nurses, forwarding highly technical questions related to real estate, IP, and employment law to Sylvie. “My role was to find experts capable of answering these questions and connect them with Muriel. More than six lawyers were involved, and since Muriel finished her CSR Sabbatical, we have continued to receive legal requests from Street Nurses. We now assist them on a pro bono basis. This kind of dedication exemplifies how we can channel our skills for the greater good,” Sylvie notes.



‘Giving back to society isn’t just about the legal work; it’s about building a compassionate community.’

In 2024, the Brussels office also introduced the app [ServeNow - Make a difference](#) which is designed to connect volunteers with organisations in need. “We see growing interest in this initiative, and we work continuously to boost participation,” Sylvie notes. She emphasises the importance of launching new initiatives and opportunities to participate to maintain momentum and keep the spirit of volunteering vibrant within the firm. “The positive feedback and the increasing involvement are certainly promising.” >

Create ambassadors to encourage participation

Philippe also touches upon the intrinsic rewards of employee involvement. “Participating in these programmes can make you feel more useful and relevant,” says Philippe, adding, “We notice that non-for-profit organisations really appreciate our efforts, and I find it a welcome addition to our daily practice to be able to contribute to communities in different ways.”

Both recognise the importance of continuous promotion of the Impact Programme within the firm. “By creating ambassadors among our colleagues we encourage participation, especially among younger professionals who might be new to this,” says Philippe. “Fostering a culture of social responsibility is vital,” Sylvie asserts. “It’s not just about the immediate impact but also about instilling a sense of pride and morale among our colleagues.”

A positive contribution

Our Impact Programme reflects our shared drive: to leverage our legal expertise, experience and time to benefit the community while nurturing a firm culture that values and supports these efforts. And as the projects and initiatives shared by Sylvie and Philippe set out, this goes beyond standard professional obligations. Together, these efforts demonstrate our ongoing commitment to contribute to the communities we live and work in, in a positive way. ●



‘We see tremendous potential to make a difference through our profession, for those who do not have access to legal aid.’



# Our *Impact Programme*

Our Impact Programme showcases our commitment to leveraging legal expertise for community benefit, fostering a culture of social responsibility, and ensuring access to justice. Through initiatives like the CSR Sabbatical and pro bono work, we hope to make a tangible difference in the communities we serve.

Our Impact Programme in numbers

2024

2,823

Total number of impact hours in 2024

1,453

Total number of pro bono hours in 2024

170

Total number of colleagues participating in the Impact Programme

42

Number of pro bono cases

12

Number of CSR partnerships

CSR Sabbatical:  
New perspectives

Our Impact Programme includes the highly valued CSR Sabbatical: A paid leave of one month allowing colleagues to contribute to a CSR project of their choice. In 2024, we offered this opportunity to three colleagues as part of our firm’s 300-year anniversary celebrations. The CSR Sabbaticals are a great example of how we gave substance to the theme ‘Connecting today, shaping tomorrow’, by giving back to society.

“I didn’t fully grasp the benefits of taking a month off work until this project. Meeting people from all walks of life offers a fresh perspective and allows you to see individuals in a new light,” thus Muriel Bouvy, a compliance officer at our Luxembourg office.

Muriel joined Street Nurses in Brussels, a nonprofit supporting homeless people with healthcare and housing. She provided legal advice on compliance and strategic issues. “Channelling your energy into finding solutions for those in need and building bridges between motivated people is incredibly rewarding.” Her sabbatical resulted in a pro bono partnership between Street Nurses and NautaDutilh.

Jade Gieling, an associate at our Amsterdam office, volunteered with the project of Amigos del Mar in Colombia, helping underprivileged children develop learning and life skills. She taught English, conducted workshops on environmental issues, participated in beach clean-ups together with the children, and facilitated sport events.

“I was particularly enthusiastic about leading workshops on women’s empowerment, a subject I am deeply passionate about, while being mindful of cultural traditions and differences.”

Belma Ozdemir, an associate at our Brussels office, spent her sabbatical with the indigenous women’s rights organisation, PSYDEH in Mexico. She taught English and conducted workshops on global and local women’s rights, basic IT skills and yoga. “Many rural women face isolation, limited education, and high rates of gender-based violence and discrimination. I am grateful to be able to participate in this project on intersectional discrimination.”

Making a difference  
in someone’s day

The Impact Programme facilitates community and network building both within NautaDutilh and within the communities of which we form a part. In 2024, we expanded our activities, launching several new initiatives. We organised Impact Cafés, among others with the Dutch foundation JINC to introduce our colleagues to our CSR partner organisation and with Stichting ‘Rechten van de Natuur’ (Foundation ‘Rights of Nature’) to enable colleagues to learn more about new sustainability developments in law. In our Brussels office, we hosted a kick-off event to raise awareness and initiate new CSR and pro bono activities.

We also launched the Impact and Inclusion Month, focusing on giving back to society.

‘Channelling your energy into finding solutions for those in need and building bridges between motivated people is incredibly rewarding.’

‘It was a reminder how easily you can make a difference in someone’s day.’

Colleagues supported local communities and reinforced our commitment to an inclusive society and to making a social impact. Teams volunteered with JINC and IMC Weekendschool, helping young people develop career skills. Another team worked with De Regenboog Groep, supporting vulnerable people in Amsterdam. Colleagues helped distribute food and engaged directly with those in need. At a local care facility, our board members and directors prepared and served lunch to residents. “It was a reminder how easily you can make a difference in someone’s day. And stepping out of your daily routines for an hour or two can also be an excellent way to help shift your perspective,” says managing partner Sjoerd Meijer.

Additionally, we organised internal activities to reflect, learn, and act in order to create a more inclusive environment. A film screening with Movies That Matter sparked discussions on human rights, sustainability, and justice, encouraging reflection on our opportunity in creating positive change. We hosted our second annual ND Art Talk, featuring the artist Angèle Etoundi Essamba, whose photography explores the identity of Black women, blending social and gender themes with powerful artistic expression.

Through a combination of awareness, direct action, and collaboration with external partners, the Impact and Inclusion Month inspired more colleagues and teams to get involved, both within our firm and beyond the workplace.

## Pro bono: Contributing to ensuring access to justice

Contributing to ensuring access to justice is elemental to who we are as a firm: it is a fundamental human right. Our pro bono efforts focus on safeguarding human rights, promoting sustainability, and supporting the cultural sector. We advise organisations and assist those who lack access to top-tier lawyers in strategic litigation, particularly before the Dutch Supreme Court.

In 2024, we provided pro bono assistance to both small and larger non-profit organisations and in several cases to individuals. We have highlighted here three cases that particularly stand out. One case challenged the ban on same-sex marriages in Aruba and Curaçao. The Dutch Supreme Court ruled that the laws excluding

same-sex marriage were inapplicable, allowing same-sex couples to marry and ensuring their equal rights. Another case involved a Sri Lankan adoption organisation against the Dutch State. The Court of Appeal in The Hague ruled in favour of our client, citing malpractice in the adoption process. The Dutch Supreme Court referred the case back for further adjudication. A third case addressed the compatibility of the US FATCA regulations with the GDPR. Our firm represented the Association of Accidental Americans in Luxembourg and Belgium challenging the transfer of personal data to US tax authorities. This issue is now also being addressed in the Dutch courts.

Our Pro Bono Committee, with representatives from all offices, is a good example of Benelux cooperation. It has engaged in partnerships with Pro Bono Connect and MVO Nederland in the Netherlands, Toolbox and Infirmiers de Rue in Belgium, and the Legal Clinic in Luxembourg.

In addition to our legal work, we support Lawyers for Lawyers, a non-profit organisation defending lawyers whose right to practice is under threat. In 2024, we contributed to their Access to Justice Campaign, focused on lawyers facing harassment and threats due to their work for clients presumed to be members of the LGBTQIA+ community.

Through these collective efforts, we reaffirm our commitment to ensuring that access to justice is not a privilege for the few, but a right for all. ●

Contributing to ensuring access to justice is elemental to who we are as a firm: it is a fundamental human right.

# What our people see

Our experts share their insights on various ESG developments, shedding light on the latest trends from different legal perspectives.

Stef Feyen

Local partner Public Law & Regulatory

Brussels office



**No-regret measures in times of legal uncertainty**

“One of the main challenges for businesses is the lingering uncertainty over the impact of the third Renewable Energy Directive (RED III). Whilst this directive sets clear and ambitious targets in sectors like industry and transport, implementation is up to member states, some of whom struggle to keep up with the EU’s pace. Moreover, the precise scope of new flexibility under the EU Clean Industrial Deal remains unclear which may slow down decarbonisation projects and efforts.

In this regulatory limbo, we assist our clients in navigating their challenges, trying to balance emerging tensions, and identify feasible no-regret measures. Understanding both overall policy concerns and regulatory details is challenging, but we are equipped to guide our clients through the energy transition.”

Lisa Schoenmakers

Counsel Energy & Natural Resources

Amsterdam office



**Addressing Power Grid Congestion**

“Electrification plays a major role in the energy transition but has also led to a new challenge: power grid congestion. We supported the Dutch State in addressing this challenge when the State concluded a sector-wide framework agreement with regional grid operators, Alliander, Enexis and Stedin. This agreement included provisions for these grid operators to request the Dutch State’s participation with an equity stake. This guarantees that funding for expanding and strengthening the network continues, supporting the energy transition. We also assisted the Dutch State with their first participation that followed from this sector-wide framework agreement, including a EUR 500 million equity injection into grid operator Stedin.”

Daniël Kuiper

Associate partner Employment & Pensions

Amsterdam office



**Restructuring measures for Dutch chemical sector**

“We observe a clear trend in the Dutch chemical sector where an increasing number of companies are facing financial difficulties. This is largely driven by various geopolitical factors, such as strong competition from the Chinese market, global overcapacity, as well as high energy and production costs in the Netherlands. As a result, we expect that many companies that are active in this sector will be forced to implement restructuring measures or relocate their production activities to other jurisdictions where the operational climate is more favourable. Legally, this requires a well-considered action plan that balances the interests of various stakeholders, especially employees.”

Simone Honig

Partner Corporate Crime

Amsterdam office



Adapting to New EU Regulations

“Although new EU legislation, known as the Omnibus, is subject to change, existing regulations impose obligations on companies relating to reporting and due diligence. For instance, the Conflict Minerals Regulation or the upcoming Deforestation Regulation, which is set to be implemented by the end of the year. The latter requires due diligence for seven high-risk commodities: wood, rubber, soy, cattle, cocoa, coffee, and palm oil. Additionally, the renewed Environmental Crime Directive marks a crucial step in standardising the EU’s approach to environmental crime. Companies must stay vigilant about evolving legislation, like the Environmental Crime Directive and Deforestation Regulation, which introduce new criminal offenses. The Dutch Public Prosecution Service initiative to address ESG crime through anti-money laundering highlights the need for well-regulated compliance. Staying informed ensures compliance and a proactive approach to environmental responsibilities.”

Frans van der Eerden

Partner Financial Law & ESG

Amsterdam office



ESG opportunities and challenges for financial institutions

“For our financial institutions clients, the Omnibus Proposal has been an important development. While the new data reporting requirements are more tailored and less ambiguous, financial institutions are concerned about the availability of reliable data under the new rules. We have been advising our clients on how to navigate these developments and will continue to do so.

It is not just about CSRD, Taxonomy and CSDDD. There is a lot of focus on sustainable investments and ESG engagement. Naturally, financial institutions are concentrating on ESG risk management, driven by geopolitical developments and guidelines from EBA, EIOPA, and the Dutch regulatory authorities. A lot is happening!”

Vincent Wellens

Partner Commercial Litigation

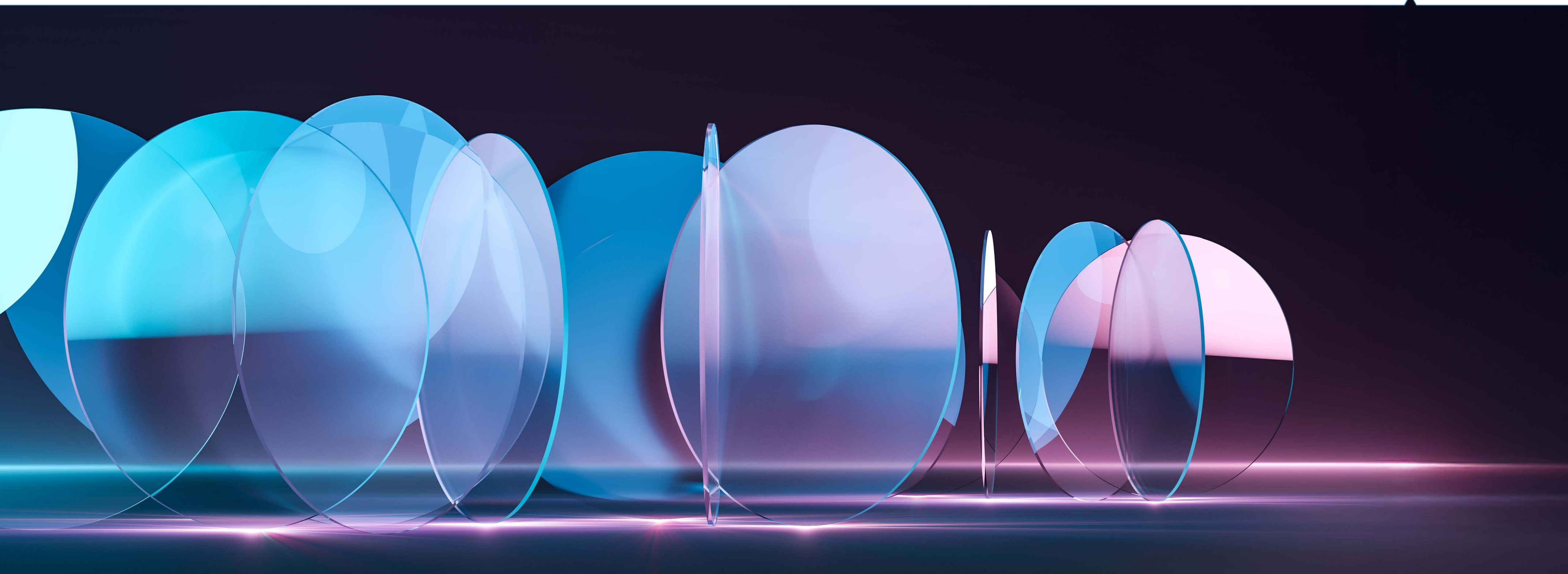
Luxembourg office



Our pro bono focus

“Our pro bono programme is central to the firm and embodies our core values. We support numerous NGOs, including Amnesty International and do not hesitate to engage in strategic litigation for noble causes. Our focus spans sustainability, exemplified by the Urgenda case before the Dutch Supreme Court, the cultural sector where our IP expertise plays a crucial role, and the defence of human rights, particularly combating discrimination. In light of current geopolitical challenges, it is evident that human rights and the rule of law require staunch defence.

At NautaDutilh, we are committed to upholding these principles, ensuring justice and equality for all, and fostering a more equitable society.”



05 | Our *SDG focus*

# SUSTAINABLE DEVELOPMENT GOALS



## Our *SDG focus*

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 specifically focus on SDGs 4, 5 and 10, 13, 16 and 17.

**SDG 4:** We contribute to equal access to education through partnerships and corporate volunteering activities.

**SDG 5 and 10:** Our commitment to equality is reflected in our employment conditions, our efforts in the field of inclusion and diversity as well as in our pro bono work and corporate volunteering initiatives.

**SDG 13:** We are committed to making our operations more sustainable.

**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. ●

**Contact with our CSR specialist** We hope to encourage dialogue with you regarding our sustainability and CSR performance. If you have questions or comments about this report, please contact Shirley Justice. E-mail [shirley.justice@nautadutilh.com](mailto:shirley.justice@nautadutilh.com)

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