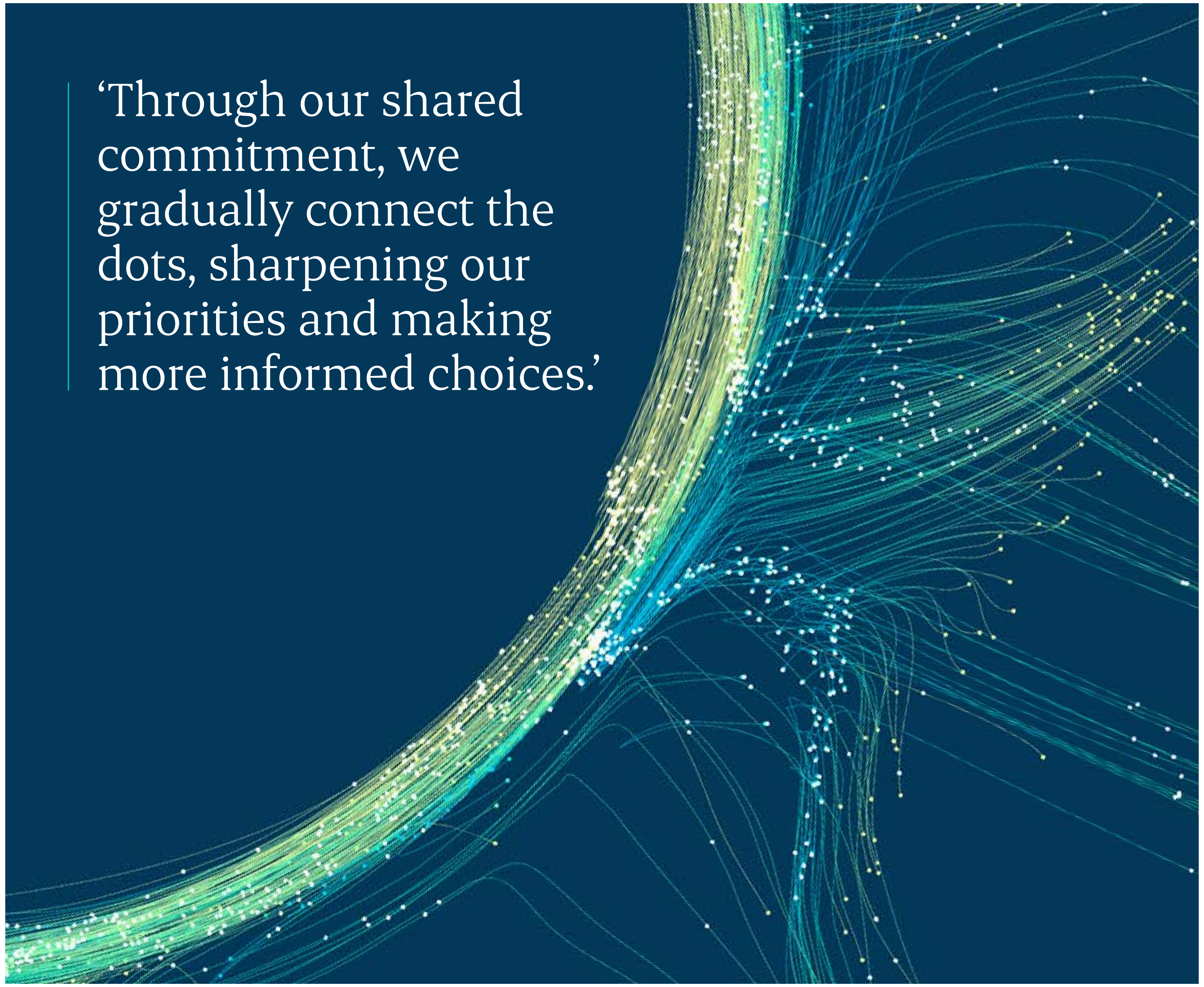
NautaDutilh

Sustainability & CSR Report 2025

Connecting the *dots*

Contents


'Through our shared commitment, we gradually connect the dots, sharpening our priorities and making more informed choices.'

Foreword

This report reflects where we stand today, the progress we have made, the challenges that remain, and the work still ahead.

A responsible business approach is a continuing process of learning, adjusting, and improving. In this report, we want to reflect that reality. We recognise that meaningful progress is not linear. We have included what we have put in place, and where we are finding our way, with respect to our people, our operations, our Impact Programme and our business conduct. Throughout 2025, colleagues across the firm contributed to this effort by strengthening policies, improving data, and testing what works in practice. Through that shared commitment, we gradually connect the dots, sharpening our priorities and making more informed choices. It helps us see more clearly what to continue doing, and what to do differently going forward.

A significant step in 2025 was completing a double materiality assessment (DMA). Through analysis, stakeholder interviews and documentation, we mapped the impacts, risks and opportunities associated with a broad range of ESG topics, scoring each on scale, scope and significance. The outcome of that process is taken into account when preparing this report.

We see reporting on our responsible business as part of an ongoing process. A process in which we continue to learn, reflect, and build on what we experience in practice. As we are currently not subject to a mandatory sustainability reporting framework, we have chosen to report, on the matters and steps we consider meaningful and proportionate to our size, activities and the expectations of our stakeholders. We believe that curiosity and shared learning are essential to continue, together, to connect the dots.

Ruud Smits, Sandra Spek & Michaëla Ulrici
The board

> ‘A responsible business approach is a continuing process of learning, adjusting, and improving.’

01 | Responsible *Business policy*

Responsible *Business policy*

NautaDutilh is committed to conducting its business in a responsible, sustainable and ethical manner. In 2025, we conducted a double materiality assessment, which helped us to identify and prioritise significant sustainability topics. We deepened our understanding of environmental, social and governance risks and further developed our transition path. The insights from these exercises are also used to convert all our CSR policies into one overall Responsible Business policy, which we expect to complete in 2026.

Our approach to responsible business

NautaDutilh is committed to conducting its business in a responsible, sustainable and ethical manner. We aim that our Responsible Business approach reflects who we are as a firm: guided by professional standards, attentive to our impact on people and the environment, and committed to contributing positively to society.

We seek to give substance to this commitment through initiatives, structured around our responsible business pillars. We recognise that responsible business conduct is not a fixed state but an ongoing effort, one that requires continuous attention, self-reflection, adjustment to further insights and a commitment to improving over time. This report sets out our approach, the initiatives we pursued in 2025, and the progress we have made, as well as the areas where further work is needed.

Our Responsible Business pillars

In 2025, our Responsible Business policy was organised around four pillars: Our people, Our operations, Our Impact Programme and Our clients. This report includes dedicated chapters on the first three pillars. The rationale for this scope is explained below.

Our policies and initiatives were further based on selected United Nations Sustainable Development Goals (SDGs), specifically Quality education (SDG 4), Gender equality and Reduced inequalities (SDGs 5 and 10), Climate action (SDG 13), and Peace, justice and strong institutions (SDG 16). We also seek to strengthen partnerships related to these goals (SDG 17), in the belief that collaboration amplifies impact. Below, we set out how the selected SDGs related to the four pillars of our Responsible Business policy:

Our Responsible Business pillars

PILLAR
Our *people*
FOCUS
Talent, well-being, inclusion and development

PILLAR
Our *operations*
FOCUS
Environmental footprint and sustainable office management

PILLAR
Our *Impact Programme*
FOCUS
Pro bono, community engagement and partnerships

PILLAR
Our *clients*
FOCUS
Professional integrity when servicing clients

> ‘We recognise that responsible business conduct is not a fixed state but an ongoing effort.’

‘Our people are at the heart of our organisation.’

The following sections describe the focus of each pillar in more detail and introduce the corresponding chapters of this report.

Our *people* | SDG 4, 5, 10

Our people are at the heart of our organisation. We aim to be an employer that attracts, develops and retains talent by offering a safe, inclusive and professionally rewarding working environment. Our people-related initiatives focus on training and professional development, diversity and inclusion, health, safety and work-life balance. Our double materiality assessment (DMA) confirmed these as material topics, both in terms of their impact on our people and as factors affecting our ability to attract and retain talent. On diversity, the assessment identified both positive and negative impacts, confirming that progress towards a fully inclusive culture remains ongoing. On topics such as working time and well-being, the existence of policies should not be read as a conclusion that no challenges exist. We recognise that the legal profession is characterised by demanding working conditions and that sustained, structural effort is required. The relevant data, initiatives and remaining challenges are set out in Our people chapter of this report.

Our *operations* | SDG 13

As a professional services firm, our environmental footprint is primarily driven by purchased goods and services, employee commuting and business travel. Our DMA identified negative impacts in relation to climate change and energy use, both in our upstream activities and in our own operations. These topics also carry financial risk, particularly through potential regulatory change and rising energy costs.

In 2025, we took steps to improve the methodology for measuring our environmental footprint and to obtain deeper insight into our transition path. Measures are in place across our operations, and we continue to refine our approach as our understanding develops. This is an ongoing process, which we elaborate on in Our operations chapter of this report.

Our *Impact Programme* | SDG 4, 5, 10, 13, 16, 17

Through our Impact Programme, we contribute to society beyond the scope of our commercial activities. This includes pro bono legal services, partnerships with civil society organisations, and community initiatives. Our DMA did not identify the Impact Programme as a material topic in the formal sense. We have nevertheless chosen to include it in this report, as we feel it is of interest to our stakeholders and reflects a core commitment of our firm that we continue to develop. We elaborate on these topics in Our Impact Programme chapter of this report.

‘Client service quality and compliance with professional standards are fundamental to how we operate and serve our clients.’

Our *clients* | SDG 16

Clients are central to what we do, and in 2025, ‘Our clients’ was a recognised pillar of our Responsible Business policy. Our policy focuses on client service quality and compliance with professional standards, both of which are fundamental to how we operate and serve our clients. Our governance framework, including our approach to business integrity, anti-corruption and bribery, data integrity and information security underpins our client relationships and reflects our professional obligations. More broadly, our Responsible Business policy focuses on the sustainability matters that are material to us as a firm, with our assessment and disclosures centred on our own operations.

Alongside this, we have formed a group of ESG specialists from the various practice areas which have a sustainability angle. We consider it important to guide our clients through ESG compliance requirements and other sustainability-related implications at client level. This is also visible in the total package of client services we offer (more extensively described on our website) which includes contribution to ESG education and dialogue. While our client work may relate to matters that have sustainability implications, ultimately the decisions and actions that determine sustainability outcomes sit with our clients.

Certifications and recognition

We seek alignment with recognised sustainability standards and labels where this is proportionate and meaningful for our activities. In 2025, we held the following certifications and labels:

- EcoVadis bronze medal 2025, a sustainability benchmark which supports the monitoring and benchmarking of our sustainability performance firm-wide. Bronze places us among the top 35% of all companies rated in this platform.

- BREEAM-NL Nieuwbouw certification for our Amsterdam and Rotterdam offices.

- Label de Diversité by Actiris for our Brussels office.

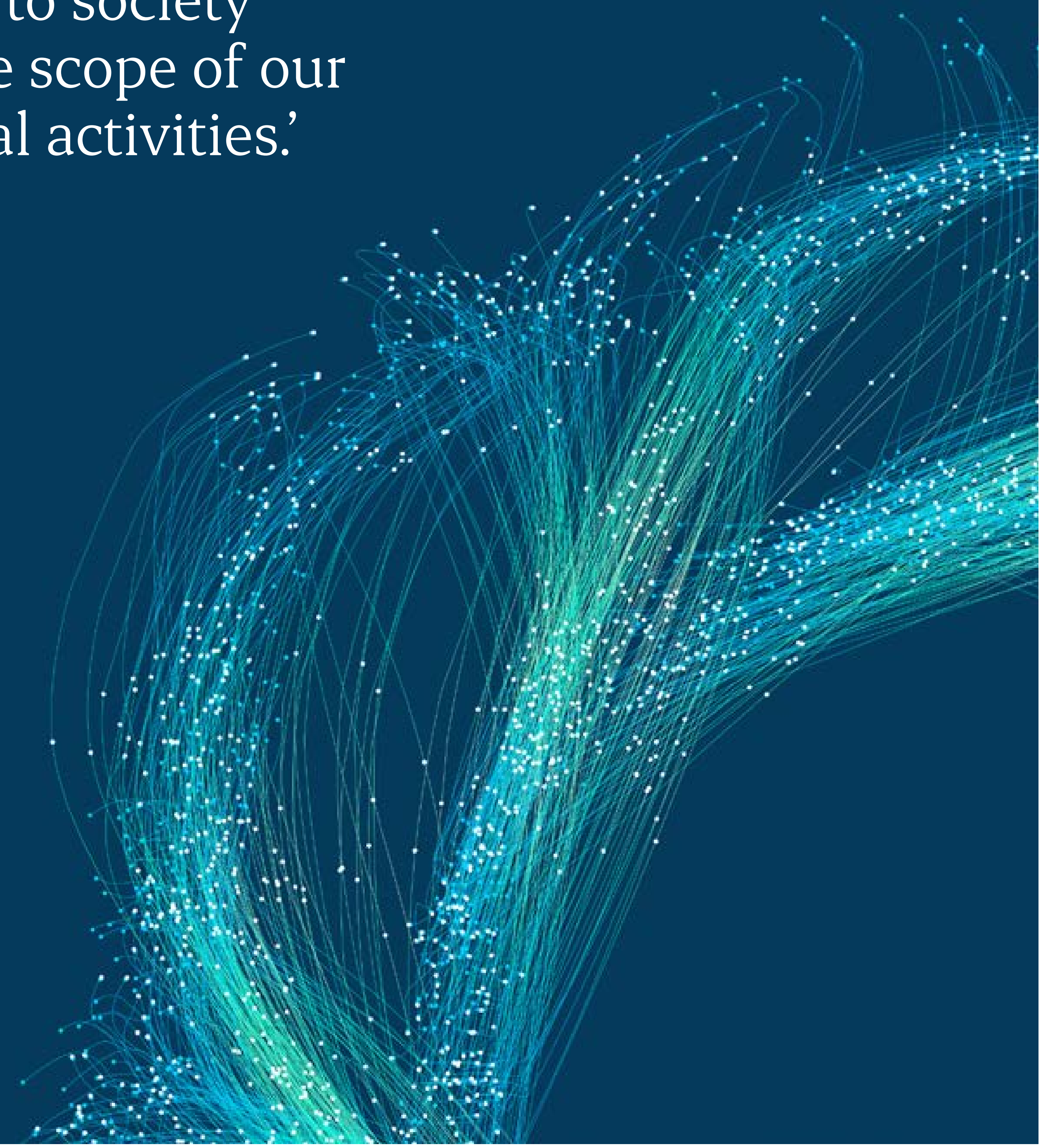
Reflecting on our approach: the role of our double materiality assessment

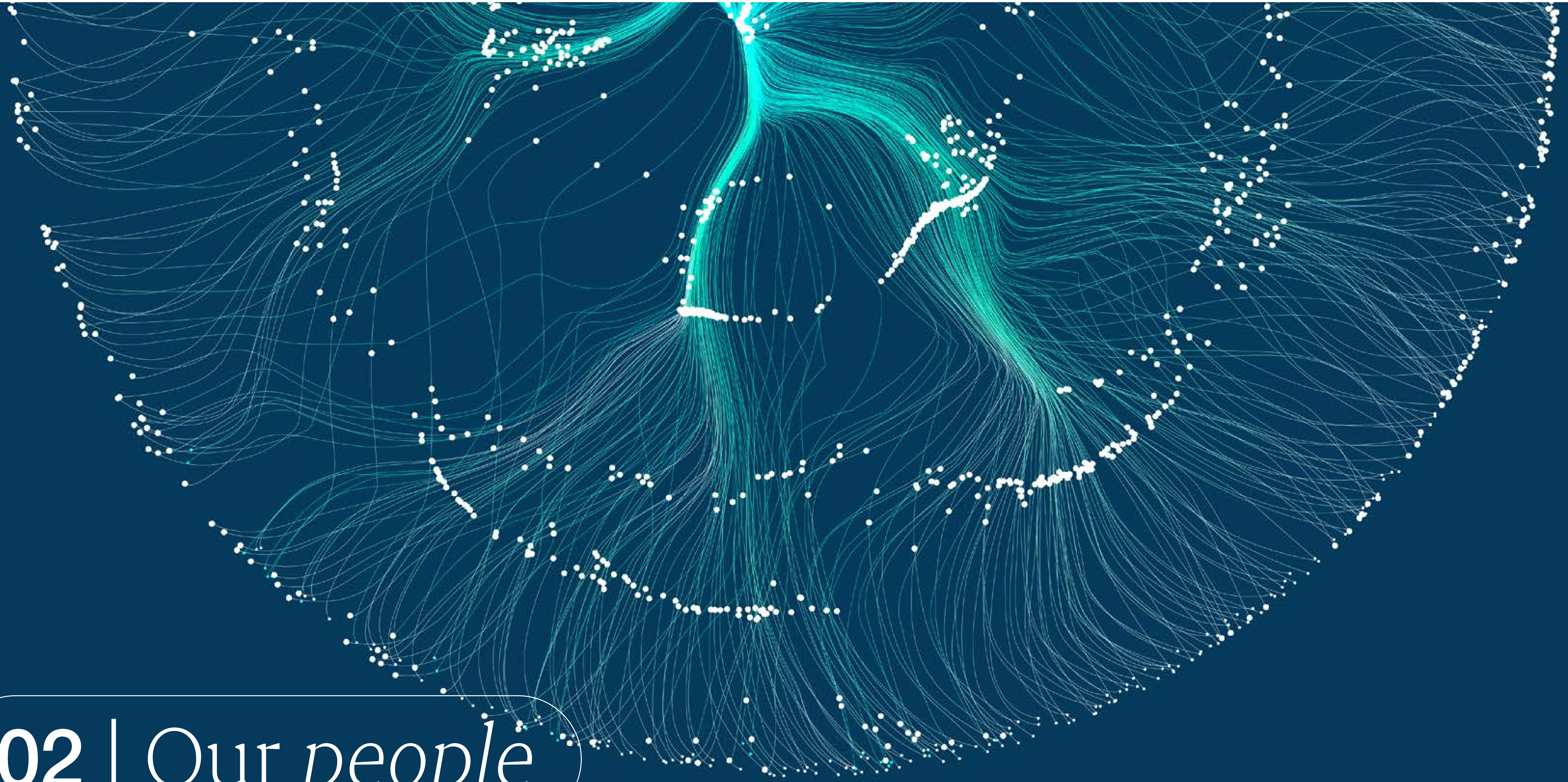
In 2025, NautaDutilh voluntarily conducted a DMA, guided by the principles of double materiality as established in recognised sustainability reporting frameworks and applied in a manner proportionate to our size and operations. The assessment considered two perspectives: the effects of our activities on people, society and the environment (impact materiality), and the sustainability-related risks and opportunities that may affect our firm (financial materiality). The purpose of the DMA is to identify and prioritise which sustainability-related impacts, risks and opportunities (IROs) are material, and thereby to determine which topics warrant reporting and management attention. As we are not currently subject to CSRD and do not report under the VSME, this assessment does not trigger formal disclosure obligations. Its outcome was, however, taken into account when selecting which sustainability topics will be addressed in this year's report.

The exercise has been valuable. It has given us a structured, evidence-informed view of which sustainability topics are material for our firm and our stakeholders. It has also revealed areas where we can consider strengthening our current approach, for example, through further alignment of relevant policies with the findings of the assessment, by defining targets and key performance indicators, and by implementing additional measures to further address identified impacts and risks.

We are using these insights also in a strategic review of our Responsible Business policy, which is expected to be completed by the end of 2026.

> 'Through our Impact Programme, we contribute to society beyond the scope of our commercial activities.'





02 | Our *people*

Our *people*

Our people are fundamental to the quality of our services and the long-term success of our firm. In 2025, we updated our Social Safety policy, took steps to strengthen gender inclusion and diversity, developed structured learning journeys for legal and business support professionals, and continued our firm-wide Daring Dialogues programme.

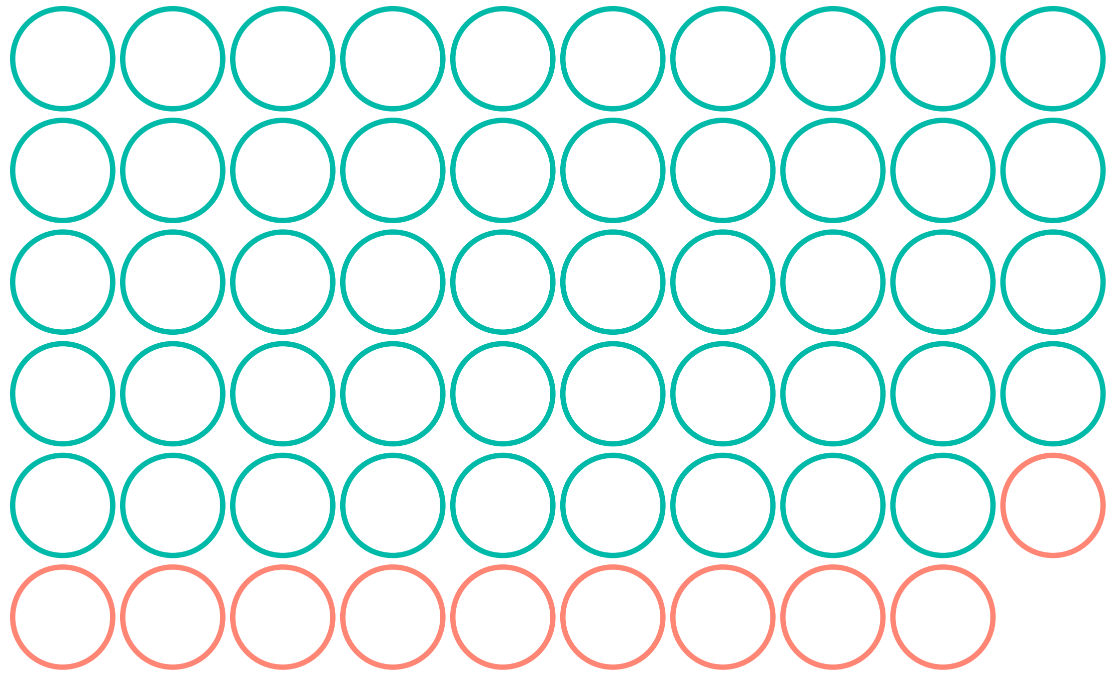
Working conditions and well-being

As a leading Benelux law firm, NautaDutilh operates in a demanding professional environment. Our people are our most important asset; the quality and continuity of our services depend on them. We recognise that our high-profile work, our commitments to being responsive to clients, and the expectations that come with an ambitious practice create pressure on our colleagues in terms of workload and working hours. We take this seriously, and it remains an area of ongoing attention. For this reason, we have, over the years, developed a comprehensive set of policies and initiatives aimed at fostering healthy working conditions, supporting work-life balance, and safeguarding the physical and mental well-being of our people. Our people make active use of the possibilities offered by these policies and initiatives. We remain committed to continuously evaluating and strengthening our approach to ensure that our working environment enables our people to perform and thrive.

Our approach to working conditions and well-being is reflected in a broad set of employment terms, working arrangements, well-being support, and health and safety policies. Our employment terms and conditions include flexible working arrangements, home-working facilities, and a Young Parents policy offering benefits that go beyond minimum legal requirements for employees with children up to the age of twelve. We also provide training and coaching on topics such as work-life balance and personal development. In addition, we maintain an Occupational Health and Safety policy across all our offices, including regular risk assessments, a prevention programme, and ongoing communication with employees on health and safety matters. These policies are applied in accordance with local legislation in the Netherlands, Belgium, Luxembourg, the United Kingdom and the United States, and are subject to regular review to ensure they remain fit for purpose.

Examples of activities undertaken across our offices in 2025 to support work-life balance and employee well-being in practice are training sessions and webinars on well-being-related topics, such as office security and safety training in the NDacademy. Our Luxembourg office ran a health and safety prevention programme, providing practical guidance and local safety measures on topics including workplace well-being, working from abroad and road safety. Other initiatives included individual coaching sessions, chair massages in the Amsterdam office, the Working with a Screen campaign and support via the LightHouse mental well-being programme in Luxembourg. The Think Healthy committee in Brussels organised several activities, such as the annual step challenge and a heart health workshop during World Heart Day.

Workforce | general characteristics
Number of employees (headcount) as of 31/12/2025



589
Total employees

Definition of employee: any person employed by the firm, excluding self-employed professionals, students and equity partners

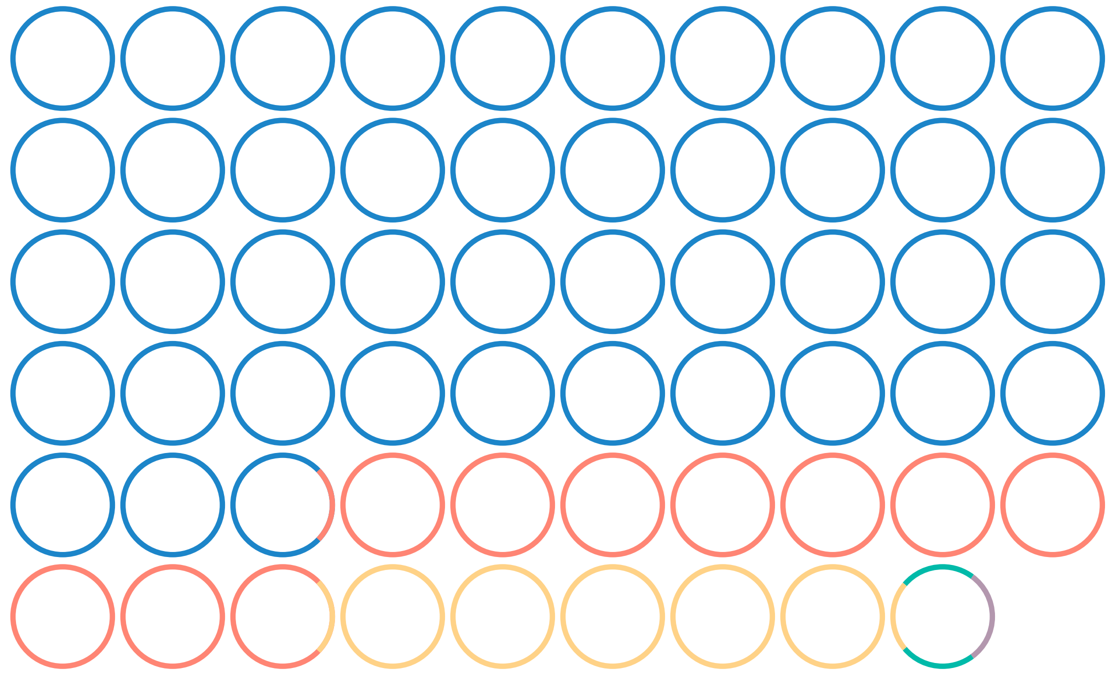
489
Permanent contract

100
Temporary contract

> ‘Our people are fundamental to the quality of our services and the long-term success of our firm.’

Country of employment contract

Number of employees (headcount) as of 31/12/2025



428	The Netherlands
100	Belgium
53	Luxembourg
6	United States
2	United Kingdom

Inclusion and diversity

NautaDutilh promotes equal treatment, gender equality and an inclusive working environment, with the aim of ensuring that all employees have equal access to career opportunities and feel a sense of belonging. Inclusion and diversity support innovation, stronger decision making, and employee engagement and well-being. We are aware of the risks that arise when inclusion or social safety fall short, and it is this awareness that motivates us to have policies and initiatives to foster and safeguard an inclusive and safe working environment.

Our I&D approach

Our inclusion and diversity (I&D) approach sets out the principles and commitments to equal treatment, equal opportunities, inclusion and social safety. It is intended to support an inclusive, equitable and diverse working environment in which colleagues feel respected, supported and able to develop. This approach, structured around the five pillars set out below, has guided our I&D work over the years. A firm-wide I&D policy will contain our I&D approach, and will be formalised in 2026.

Our I&D approach is structured around five pillars:

- **Gender equality** forms the foundation of our strategy. It was designated as the central I&D theme for 2025, and we established a dedicated Gender Equality task force, ND Equal, to accelerate progress.
- **Inspire and educate** focuses on building understanding through structured dialogue and training.
- **Create awareness** brings I&D topics into focus through our annual Impact & Inclusion Month, dedicated I&D events, and our online I&D Hub and Library.
- **Community building** strengthens connections through our I&D committee and dedicated task forces - ND+ (LGBTQIA+), ND Growth (bicultural diversity), ND Wired (neurodiversity), and ND Equal (gender equality) - as well as through active participation in, board membership of, and support for community-driven foundations, including Forward, Lequal, and Neurodiversity Network Netherlands.
- **Bicultural diversity** aims to promote bicultural representation through strategic partnerships, inclusive hiring practices, and mandatory unconscious bias training for all colleagues involved in recruitment.

In 2025, our firm-wide I&D governance structure comprised an Inclusion partner, a dedicated I&D specialist, the I&D committee, and the four task forces referred to above. The I&D specialist reports to the HR director, and the Inclusion partner reports to the board. Our Brussels office holds the Label de Diversité awarded by Actiris, the Brussels regional employment service.

Gender equality targets

NautaDutilh aims to achieve 33% female representation among equity partners by 2030. At the end of 2025, female representation at all senior levels (defined as partners, counsel, directors and managers within business support teams) stood at 39%, while female representation among equity partners stood at 27%, in line with the previous year. While representation at all senior levels is approaching 40%, progress at equity partner level remains gradual. Progress towards gender balance in appointments is not linear and remains an area of ongoing attention. One equity partner, who is male, was appointed as of 1 January 2025. This underlines that achieving sustainable change requires a longer-term perspective and consistent focus.

To support long-term progress, we have placed additional focus on increasing female representation in the talent pipeline, consisting of candidate partners, associate partners and local partners. We aim to reach 50% female and 50% male representation in the talent pipeline by 2027. At the end of 2025, female representation in the talent pipeline stood at 46%, a slight decrease compared to 48% in the previous year. Despite this decline, the pipeline remains broadly on track towards the 2027 target. We will continue to actively monitor, support and accelerate progression to ensure that the pipeline translates into improved gender balance at equity partner level over time. Experience shows that progress in gender diversity is not driven by targets alone. Sustainable progress therefore requires consistent attention to both outcomes and the systems that support them.

Social safety

We maintain a zero-tolerance approach to bullying, aggression, sexual harassment, and discrimination. All employees are expected to refrain from inappropriate conduct and to restore safety when they observe such behaviour in the workplace, by addressing the individual involved. Our Social Safety policy aims to create an open atmosphere in which everyone feels free to share what is on their mind, to address each other's behaviour constructively, and to be open to different perspectives and opinions. Employees can seek support through both internal and external confidential advisers. Our Social Safety policy and related complaint guidelines set out the available reporting channels, the process for assessing and handling concerns, and the formal complaint procedure.

Key activities and initiatives in 2025

In 2025, we took a number of concrete steps to advance our I&D commitments and strengthen social safety within the firm. Key activities and initiatives included:

- Continuation of the Daring Dialogues programme, which commenced in 2024. In 2025, the programme focused on gender equality through an interactive training programme addressing unconscious bias and microaggressions, using the Deep Democracy methodology. This training programme was launched with equity partners in 2025 and will be rolled out to all teams and groups in 2026. The Daring Dialogues programme also serves as a vehicle for fostering open dialogue on social safety.

- A brainstorm session on gender equality with the NautaDutilh Young Professionals Board.

- An I&D masterclass for students, among other activities, to further embed I&D considerations into recruitment and onboarding processes.

- Update of the Social Safety policy and related complaint guidelines, reinforcing the available reporting channels and the procedures for assessing and handling concerns.

Throughout the year, we organised a range of community-driven events and activities, including an Iftar dinner during Ramadan, Neurodiversity Week, activities to mark Pride, Diwali, and Keti Koti, and the annual Impact & Inclusion Month in October, featuring sessions on gender equality, sustainability, and neurodiversity across all offices. For instance, during this month the firm hosted a seminar entitled 'Gelukkig Gelabeld' in collaboration with ND Wired, exploring the growing use of labels like ADHD, OCD, and autism, and their impact on identity and inclusion. Our Brussels office moderated a conference on diversity, equity, and inclusion within the legal profession at the Brussels Bar. We continued our partnership with De Hoorneboeg for mental well-being, Roots Inspire for the mentoring of bicultural talent, Bridges for connecting with bicultural students in the Netherlands, and with Be.Face ASBL (supporting students and jobseekers from disadvantaged backgrounds) in Belgium.

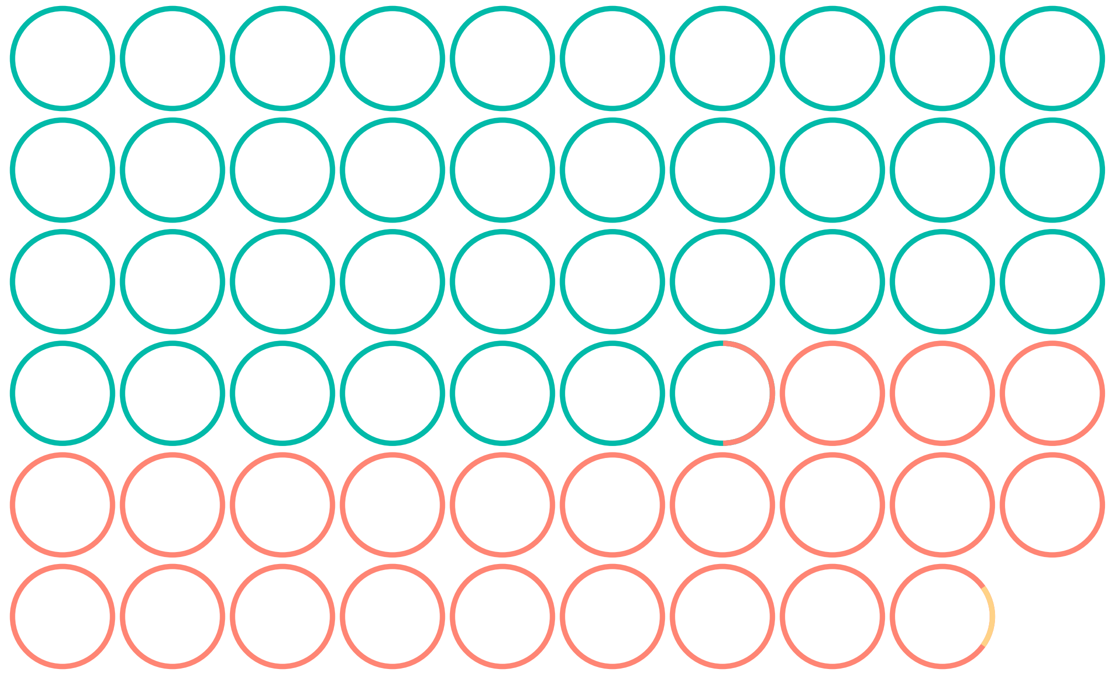
Jens Mosselmans | Partner Pubic & Regulatory | Brussels office

360-degree feedback

"In 2025, we introduced 360-degree feedback for equity partners and directors using structured, anonymous input from associates, business support professionals, and fellow partners. The format follows the SBI methodology: a specific situation, the behaviour observed, and its impact. That structure matters. It moves feedback beyond impression and into something actionable. Not everyone found it comfortable at first. Personally, I was curious but didn't know what to expect from the report. But the feedback from different perspectives really helped me to identify blind spots. It's the kind of honest input that often becomes rarer as you advance in your career. For me, it provided a great basis for further growth."

Gender

Number of employees (headcount) as of 31/12/2025



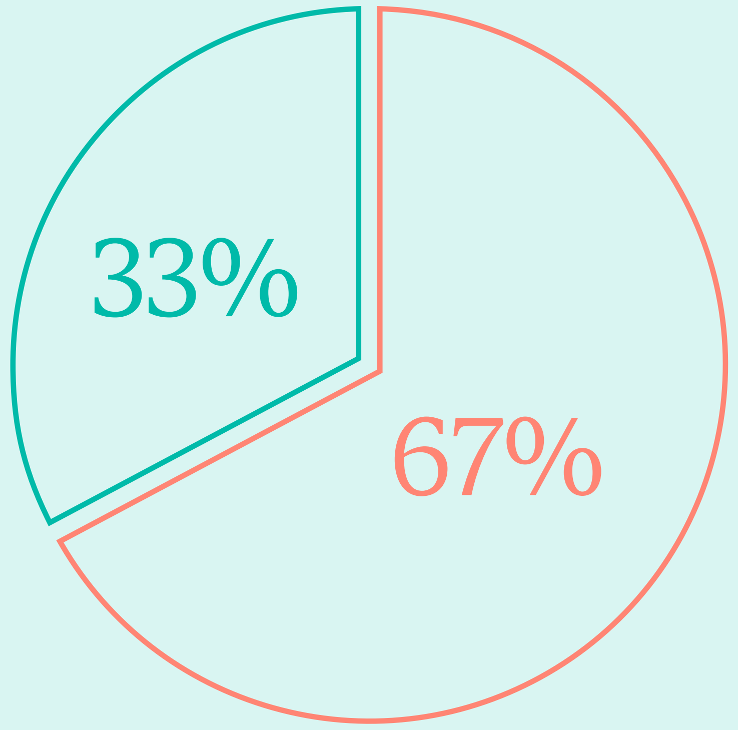
589
Total employees

365
Female

223
Male

1
Non-binary

Female-to-male ratio at board level

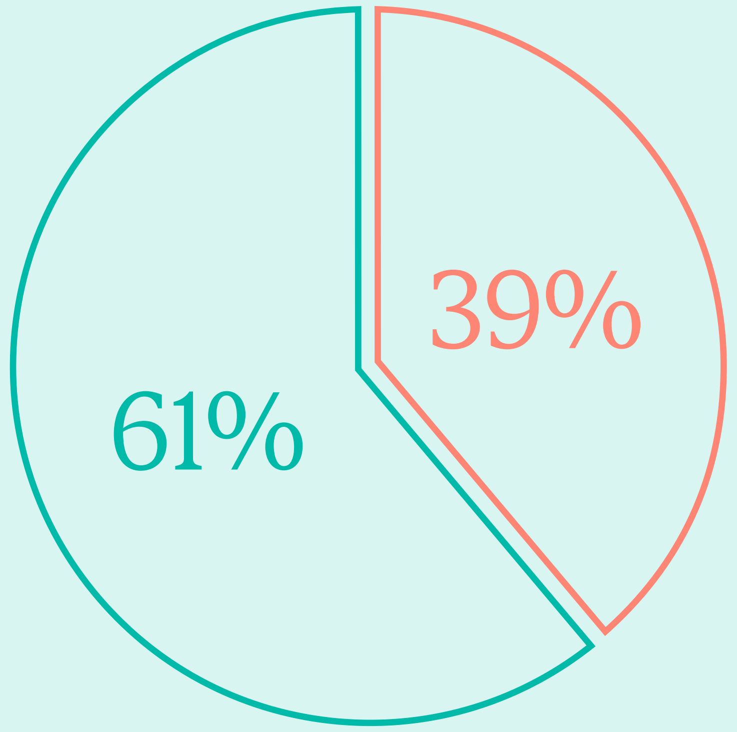


2
Number of females at board level

1
Number of males at board level

Female-to-male ratio at senior level

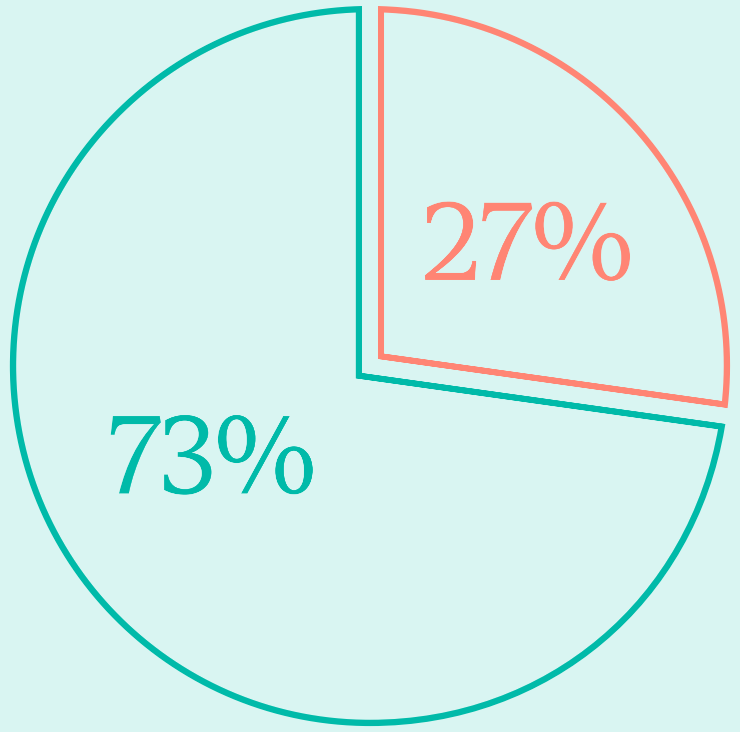
Definition senior level: partners, counsel, directors and managers within business support teams



56
Number of female employees at senior level

88
Number of male employees at senior level

Female-to-male ratio equity partners



16
Number of female equity partners

43
Number of male equity partners

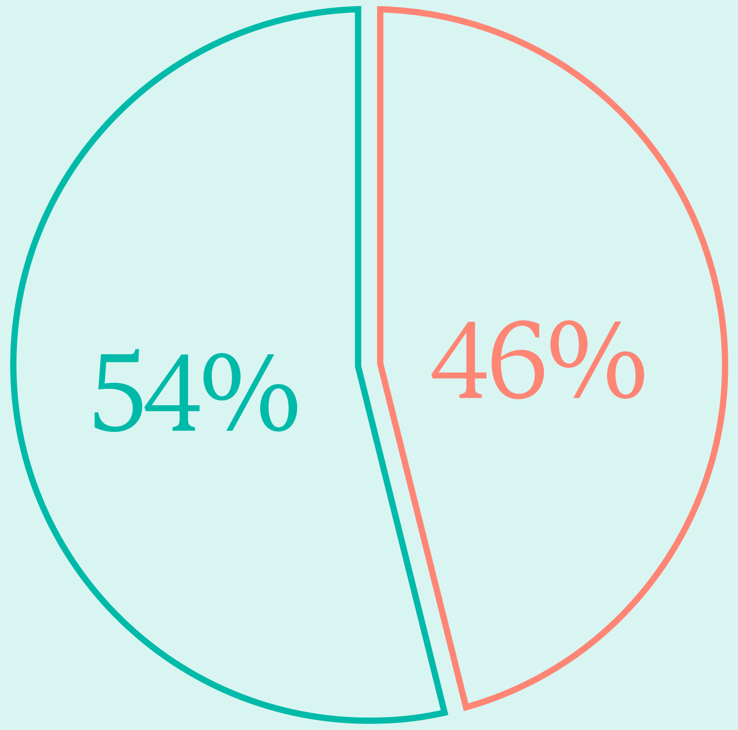
Female-to-male ratio of newly appointed partners

0
Number of newly appointed female partners

1
Number of newly appointed male partners

Female-to-male ratio in the talent pipeline

Definition talent pipeline: candidate, associate and local partners



16
Number of females in the talent pipeline

19
Number of males in the talent pipeline

> 'A strong learning and development offering is also essential to attracting, developing and retaining talented professionals in a competitive legal market.'

Learning and development

NautaDutilh invests in the continuous development of its people through training and coaching, including entrepreneurial and leadership skills, legal expertise, and personal development topics such as work-life balance. This investment has a direct positive impact on colleagues' well-being and professional growth across all career stages.
A strong learning and development offering is also essential to attracting, developing and retaining talented professionals in a competitive legal market, while supporting business growth and maintaining the quality of our services.

Structured learning for every career stage
Our Learning and Development policy is based on well-defined job profiles and skills-based learning. It supports selection, feedback, assessment and development processes, and is intended to promote continuous growth and performance improvement across the firm. The policy applies to all employee groups, including legal professionals, business support professionals and management assistants, with learning pathways tailored to each profile and level of seniority.

Embedding learning through the NDacademy
In 2025, we took key steps with the development of structured learning journeys within the NDacademy for legal and business support professionals, and the introduction of a 360-degree feedback programme for all equity partners and directors. In addition, the Luxembourg and Brussels offices collaborated to organise a training and development programme specifically designed for junior French-speaking employees to support their professional growth and development. 2025 was the first full year of the NDacademy, the firm's learning platform. The structured learning journeys are now an integral part of our people's professional development.

Marjolijn Geluk | HR Development manager | Amsterdam office

Learning journeys

"In 2025, we developed nine structured learning journeys on our learning platform, the NDacademy. They went live firm-wide in early 2026. Each journey is built on three pillars: personal leadership, entrepreneurship, and professional capabilities, and guides legal and business support professionals through their development at every career stage. The format combines short modules and practical exercises with group sessions and in-depth programmes, covering skills such as advising, judgement, communication, and networking. Content is reviewed and updated annually in line with our firm's strategy. I strongly believe in this integrated and forward-looking approach. It ensures alignment between individual development opportunities and our collective strategic objectives. And the set-up enables learning to become part of our daily work, rather than being isolated training sessions - helping shape how our people work and collaborate."

03 | Our *operations*

Our *operations*

> ‘We promote sustainable commuter transport, including electrification of lease cars, public transport incentives, lease bikes and bicycle allowances.’

Our ambition is to reduce our carbon footprint and make our day-to-day operations more sustainable. In 2025, we broadened the methodology for measuring our footprint, obtained deeper insights into our transition pathway, worked with our caterer in Amsterdam on more sustainable food and service choices, and relocated our London office to a building with stronger sustainability credentials.

Climate change

As a professional services firm, our largest environmental impact lies in our upstream Scope 3 GHG emissions, driven by (inter)national business travel, commuting, working from home, lease cars, waste, and growing IT and digital use. The locations of our offices also expose us to physical climate risks, in particular water stress and extreme heat, both of which may affect operational costs and employee well-being over the longer term. Technological and market developments - including volatile energy prices and evolving client expectations around ESG performance - present challenges if we fail to respond in time, but also create opportunities.

Climate ambition and progress

In 2022, we set our ambition to achieve 55% reduction in our carbon footprint by 2030, compared to our 2019 baseline, and to achieve net zero by 2050, in line with the Paris Climate Agreement. In addition to pursuing emission reductions, we offset our remaining emissions by investing in certified climate projects. In 2025, we offset our 2024 emissions through a VCS-certified reforestation project in Tanzania, which covered the full 1,621 tonnes CO_2e of our measured footprint.

In 2025, we commissioned a sustainability consultancy firm to lay the groundwork for a climate transition plan. The scope of that work included an analysis of our progress against our 2030 reduction target, an assessment of our exposure to physical and transition climate risks, and an examination of potential additional reduction measures. This exercise gave us a deeper and more structured understanding of our carbon footprint and the path ahead. A separate climate resilience analysis identified water stress, extreme heat and windstorms as the most relevant physical risks across our office locations, and technology and market developments as the main transition risks. Our climate strategy will be reviewed on the basis of the outcome of the analysis.

In addition, our GHG measurement methodology has been adjusted. From 2025 onwards, we have expanded our GHG inventory to include all relevant upstream Scope 3 categories in accordance with the GHG Protocol, broadening the scope considerably compared to prior years. We are now in the process of recalculating our 2019 baseline to reflect this expanded methodology. In parallel, we are assessing the effects for our 2030 and 2050 targets.

Because the expanded methodology materially changes the basis of measurement, our total 2025 footprint figures are not directly comparable with those reported in prior years. The increase in reported emissions reflects a more complete picture of our impact, not a deterioration in actual performance. Accordingly, it is not yet possible to assess overall progress against our 2030 reduction target on a fully comparable basis.

For the emission categories where we have formulated additional policies and apply activity-based data consistently across years - in particular commuting, international travel and catering - year-on-year comparisons remain meaningful even within this changed measurement framework. We report on these categories below. Minor differences compared to prior years may also reflect the transition to a different carbon accounting tool, rather than changes in actual performance.

Emission categories

As a Benelux law firm with offices in five countries, travel is a material contributor to our carbon footprint. The flexible working arrangements we offer contribute to reducing commuting emissions. To further reduce these emissions, we promote sustainable commuter transport, including electrification of lease cars, public transport incentives, lease bikes and bicycle allowances. Our commuting emissions in 2025 – to date, calculated on the basis of estimates, based on assumptions regarding employees' mode of transport and number of days worked at the office – amounted to 289.7 tonnes CO_2e, compared to 385.1 tonnes CO_2e in 2024, a reduction of 24.8%. This reduction is primarily attributable to structural factors, in particular the fact that we centralised our legal practice in the Netherlands in our Amsterdam office, which resulted in a net reduction of approximately 10 FTE at the Rotterdam location. A slight decrease in FTE at other offices and increased use of public transport at our Brussels office also contributed. As estimates do not necessarily reflect actual commuting patterns, we are working to improve the accuracy of our commuting data by conducting employee surveys on commuting behaviour.

Our international travel policy operates on a comply-or-explain basis and prioritises videoconferencing over physical meetings, where client needs allow, train travel over 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 2019. In 2025, our emissions related to international travel amounted to 319.6 tonnes CO_2e compared to 350.4 tonnes CO_2e in 2024, a reduction of 5.5%, mainly due to a decline in long-distance air travel. Compared to 2019, with emissions of 415 tonnes CO_2e, we realised a reduction of 23%. However, we note that our international travel policy is subject to continuous scrutiny as part of the broader development of our responsible business approach.

At our Amsterdam office - the only office where we operate catering services - we have formulated a joint ambition with our caterer to increase the share of plant-based meal options to 80% in 2027, which will contribute to a meaningful reduction in food-related carbon emissions, alongside other positive impacts on resource efficiency, biodiversity and waste reduction. In 2025, 67.7% of meals served were plant-based, compared to 66.3% in 2024. This gradual shift in the composition of meals contributed to a reduction in the average CO_2 intensity of our catering from 2.15 kg CO_2e per kg of product in 2024 to 2.02 kg CO_2e in 2025, a decrease of 6.4%.

Other measures

We relocated our London office to a building with a higher Energy Performance Certificate. Across our offices, we gave surplus furniture, equipment and supplies a second life. In London, colleagues donated laptops and office supplies to a local primary school and to GROAD, an organisation that repurposes items while helping address poverty and climate change. In New York, colleagues worked with Junkluggers to donate, rehome and recycle furniture and office supplies. In Rotterdam, surplus office furniture, equipment and supplies were transferred to the incoming tenant, relocated to our Amsterdam, Brussels and New York offices, or sold to resellers for reuse. At our Amsterdam office, we organised a sustainability lunch workshop for colleagues together with our caterer to promote our sustainable catering ambitions. We also partnered with our coffee supplier to eliminate single-use packaging, saving 72 m^2 of plastic and 36 m^2 of cardboard, adding up to a saving of 24 kg CO_2e emissions in 2025. In addition, we replaced fresh flowers with artificial flowers, which have a lower environmental footprint.

Leon Straates | Manager Facility Services | Amsterdam office

Partnering for sustainable catering

"Catering accounted for nearly 11% of our total carbon footprint in 2024. That figure made clear that food choices are an operational priority, not a side issue. Together with our catering partner Vermaat, we organised a sustainable tasting lunch at our Amsterdam office. Around 40 colleagues explored lower impact alternatives, with several small, sustainable vegan suppliers presenting their products and supply chain stories directly. What stood out was how the partnership extends beyond our own kitchen into the wider chain. The session generated concrete input for a joint roadmap towards more sustainable catering. Meaningful change sometimes starts with a good meal and a conversation."

> 'Meaningful change sometimes starts with a good meal and a conversation.'

Methodology note: expansion to full Scope 3

Our Scope 3 GHG emissions are driven by (inter) national business travel, commuting, working from home, lease cars, waste, and growing IT and digital use. As of 2025, we have expanded our GHG inventory to include all relevant upstream Scope 3 emission categories, in accordance with the GHG Protocol Corporate Standard and the GHG Protocol Corporate Value Chain (Scope 3) Standard, instead of the selected Scope 3 categories monitored in prior years.

We now apply a combined methodology: activity-based data, using actual consumption data where available and, where actual data cannot be obtained (for example, because we occupy space in a multi-tenant building), estimates derived from a defined calculation methodology. We use spend-based data, i.e. financial spend combined with environmentally extended input-output (EEIO) emission factors, for categories where primary data are not yet available, principally within the category of purchased goods and services.

Impact on comparability

The expanded boundary and the introduction of spend-based data have materially increased our total reported emissions. This increase reflects a more complete measurement of our existing impact, not a deterioration in actual performance. Prior year figures, covering only our previously reported limited Scope 3 categories, are therefore not directly comparable with the figures in this 2025 report. For reference, our emissions under the previous methodology for baseline year 2019 and 2022 to 2024 are set out in Table A, broken down by Scope 3 category.

In addition, in 2025 we have decided to transition to a different carbon accounting tool for calculating our carbon footprint. As this platform may apply different emission factors for certain categories, minor differences in reported figures compared to prior years may arise that are attributable to the change in tooling rather than to changes in actual performance. As the emission factors used by the previous platform can no longer be retrieved, it is not possible to isolate or quantify the precise effect of this change on individual categories.

Baseline year recalculation

Following the expansion of our GHG inventory, we are recalculating our 2019 baseline year. This is a necessary and recognised step whenever significant changes to an organisation's emissions boundary occur, and it reflects our commitment to accurate and credible carbon accounting. Therefore, our previously published 2030 and 2050 climate targets are under review pending the completion of a restated baseline, and remain an expression of our climate ambition and our direction of travel.

Saskia Heumakers

Partner Finance, Restructuring & Insolvency

London office

Small tenant, smart choices

"As a small tenant occupying around 350 square metres in central London, our leverage on building sustainability is inherently limited. Certifications such as BREEAM are not achievable at our scale. But if you keep waiting for the ideal situation, nothing changes. So, when our lease on an outdated building expired, we focused on what was within reach. In 2025, we moved to a space with a better Energy Performance Certificate, from a C to a B rating. The new office is a third smaller in floor area, directly reducing energy consumption for heating and cooling, yet feels more spacious thanks to an efficient layout. To me, this underlines that limited leverage is still leverage."

'As of this reporting year we have expanded our GHG inventory to include all relevant upstream Scope 3 emission categories.'

TABLE A

Historical emissions under previous methodology (for reference only) CO_2 footprint by scope and Scope 3 category (in tonne CO_2e)

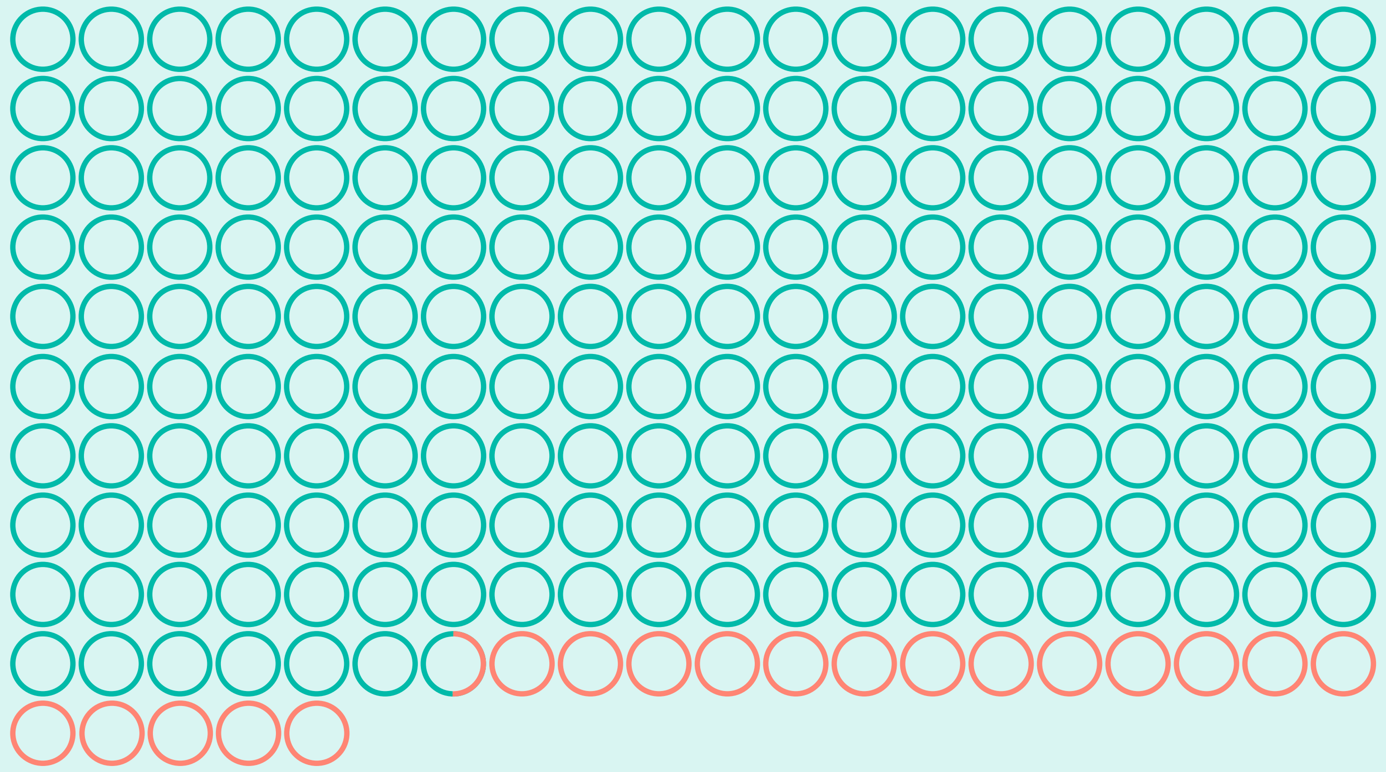
Calculated under the previous methodology with limited Scope 3 categories. These figures are presented for historical reference only and are not comparable with the 2025 figures reported elsewhere in this report, which reflect the expanded Scope 3 boundary described in the methodology note on page 17.

Due to the impact of Covid-19 the CO_2 footprint measurements of 2020 and 2021 are not representative for our performance on carbon reduction and are therefore not included in the table.

Scope	2019	2022	2023	2024
Scope 1	230.3	167.9	197.0	222.1
Scope 2	181.4	154.9	149.9	123.1
Scope 3	1,898.2	1,073.1	1,079.6	1,275.6
Total	**2,309.9**	**1,396.0**	**1,426.4**	**1,621.0**
Scope 3 Categories				
Commuting	888.5	360.4	343.8	385.1
Air travel	415.0	217.6	272.8	350.4
Lease cars	171.7	156.4	181.3	194.3
Working from home	0	165.3	167.1	155.7
Catering	133.3	113.6	139.3	174.0
Electricity	173.0	127.6	121.5	63.0
Waste	132.6	98.5	50.9	52.9
IT equipment	271.1	72.5	63.2	119.1
Heating	67.0	38.8	44.0	87.8
Business travel	32.8	24.9	27.4	26.6
Paper	22.3	19.0	13.3	10.2
Water	2.5	1.4	1.9	1.6
Refrigerant gas leaks	Not included	Not included	Not included	0

Energy consumption 2025

Electricity (as reflected in utility billings)



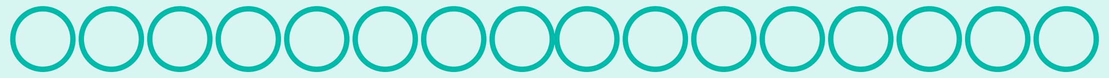
2,051.65
Total energy consumption (MWh)

1,867.12
Renewable energy consumption (MWh)

184.52
Non-renewable energy consumption (MWh)

Carbon credits to offset 2024 emissions, purchased in 2025

Total amount of carbon credits



1,621
tonnes CO_2e

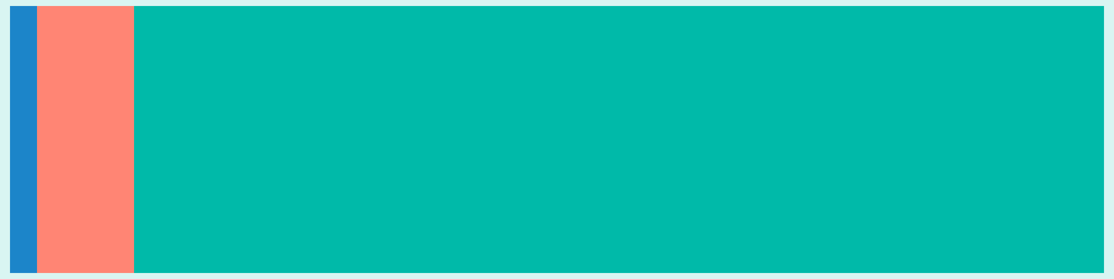
100%
Share of carbon credits from removal projects

VCS-certified
Verified against recognised quality standards for carbon credits

Nature-based
Nature of the credits

Greenhouse gas emissions 2025*

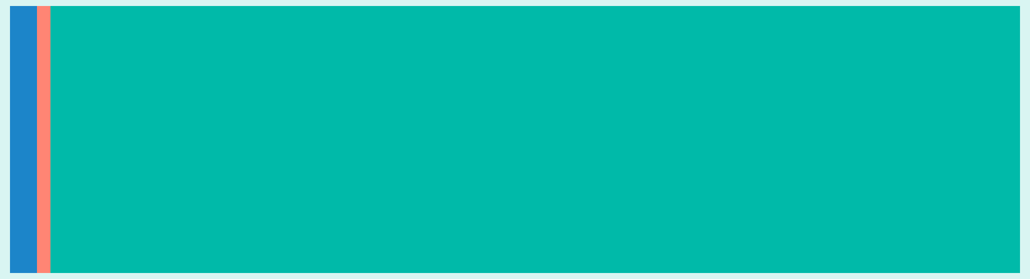
Carbon emissions per scope firm-wide location-based



5,690.36
Total location-based

Scope 1	138.50
Scope 2	505.19
Scope 3	5,046.67

Carbon emissions per scope firm-wide market-based



5,257.49
Total market-based

Scope 1	138.50
Scope 2	72.32
Scope 3	5,046.67

* Reported emissions are based on activity- and spend-based data.

04 | Our *Impact Programme*

Our *Impact Programme*

Our Impact Programme encourages everyone in the firm to contribute their time, skills and expertise to society through volunteering, community engagement and pro bono legal work. In 2025, we organised a range of activities during our annual Impact & Inclusion Month, supported local volunteering initiatives across our offices and expanded our pro bono work.

Approach

Through our firm-wide Impact Programme, we encourage and support participation in volunteering and pro bono work. This reflects our core values: a practice built on legal expertise and a sense of responsibility towards the communities in which we operate. We also see the programme as an opportunity for our people to develop professionally, strengthening skills such as leadership, communication and cross-cultural awareness. That belief is reflected in practice: colleagues across all our offices and seniority levels can sign up and propose new initiatives, demonstrating broad engagement with the programme that is driven from within.

Both legal and business support professionals are granted four Impact Days each year to use their expertise and skills for the benefit of society, either through pro bono legal work or volunteering. Another feature of the programme is the paid one-month CSR sabbatical, which allows two employees each year to take part in a CSR project in their home country or abroad.

The UN Sustainable Development Goals provide the framework for our Impact Programme. We focus on four areas that align closely with our practice: Quality education (SDG 4), Gender equality and Reduced inequalities (SDGs 5 and 10), Climate action (SDG 13), and Peace, justice and strong institutions (SDG 16). We also invest in partnerships that help realise these goals (SDG 17), reflecting our belief in the value of collaboration.

Partnerships

Partnerships are a core element of our Impact Programme. They help ensure that our volunteering activities respond to genuine community needs, are well-structured and create value for both our people and the communities they serve. We work with partners aligned with our focus SDGs.

> ‘Our Impact Programme reflects who we are as a firm: a practice built on legal expertise and a sense of responsibility towards the communities in which we operate.’

> ‘Partnerships are a core element of our Impact Programme.’

Our CSR partnerships

SDG 4: Quality education

We work with organisations focusing on empowering children and young people from underrepresented backgrounds in their educational and professional development.

JINC: We facilitated four flash internships ('Bliksemstages'), four language trips ('Taaltrips') and coached eight children in individual sessions. We also participated in the annual Boss of Tomorrow event ('Baas van Morgen'). In total, in 2025 we supported 150 children with these activities.

IMC Weekendschool: We contributed to the Sunday school programme on the Dutch legal system, with approximately 30 children taking part in the class.

Be.Face: We provided ten individual coaching sessions to students.

SDG 5 and 10: Gender equality and Reduced inequalities

We work with civil society organisations promoting diversity, equity and inclusion with respect to gender identity and expression, sexual orientation, ethnicity and cultural background, and neurodiversity. These partnerships reflect our belief that personal development and a broader perspective on the world reinforce each other. By investing in who you are as a person, you become more open to the world around you. In turn, that openness strengthens the skills and sense of responsibility that lie at the heart of our Impact Programme.

Forward: we co-founded Forward, a legal LGBTQIA+ network that is dedicated to improving the acceptance, acknowledgement and visibility of the LGBTQIA+ community within the Dutch legal sector. In 2025, we offered financial support, participated in events and took on advisory roles. One of our colleagues serves on the board.

Stichting Lequal: Stichting Lequal promotes cultural and intersectional diversity within the legal profession, focusing specifically on professionals with a multicultural background. In 2025, we continued our partnership with Stichting Lequal and took part in various social events. Stichting Lequal was founded by a number of law firms in the Netherlands, including NautaDutilh, and we actively contribute to its agenda and events.

Bridges network: We participate in this network that aims to bridge the gap between bicultural/first-generation students and the legal practice. In 2025, several colleagues actively contributed and participated in events. Furthermore, these colleagues offered mentoring and answered questions from students.

Neurodiversity Network Netherlands: As part of our mission to foster a neuro-inclusive workplace, we have co-founded Neurodiversity Network Netherlands. Within this network, we have hosted events, participated in various activities and taken on advisory roles.

SDG 13: Climate action

We work with organisations focusing on climate action and biodiversity.

De Gezonde Stad: We sponsored and supported the 'Verjaardagsbos' project to mark the 750th anniversary of the city of Amsterdam.

Green Business Club Zuidas: This network is an impact organisation focusing on concrete results by initiating sustainability projects. In 2025, we participated in knowledge-sharing sessions about catering, waste management and energy efficiency.

Treebytree: Through this partnership, we support nature restoration by regrowing and planting trees. We gift trees to clients and other stakeholders to mark key moments. In 2025, we gifted 504 trees as part of our sustainable gifting approach.

Future Up: We support this Dutch business network for sustainable entrepreneurs through pro bono assistance and we participate in their network and knowledge sharing events.

SDG 16: Peace, justice and strong institutions

We work with organisations contributing to access to justice and promoting the rule of law.

Lawyers for Lawyers: This non-profit organisation supports lawyers whose right to practise is under threat. In 2025, NautaDutilh lawyers contributed to their Access to Justice campaign, which focused on lawyers facing threats because of their defence of LGBTQIA+ rights, through research, interviews and training sessions.

Pro Bono Connect: We work with this clearing house to source and coordinate pro bono matters. In 2025, we handled 13 pro bono matters referred through Pro Bono Connect.

‘I believe that as lawyers, we have both the opportunity and the obligation to contribute beyond our practice.’

Volunteering initiatives

Alongside our long-term non-profit partnerships, we continue to see a growing number of bottom-up initiatives led by colleagues across our offices. In 2025, these included campaigns to support people experiencing financial hardship, such as the Toy Collection campaign with the Croix Rouge in Luxembourg, the Shoe Box campaign with Les Samaritains and Grain de Vie in Brussels, and the Food Bank campaign and Toy Drive with Dynamo in Amsterdam. Individually, colleagues participated in projects with VoorleesExpress and Oma’s Soep. Colleagues also took part in sponsored sporting events to raise funds for charitable causes, including the Amsterdam City Swim in support of ALS research and the Dam tot Damloop for Lawyers for Lawyers. In addition, several colleagues serve on the boards of civil society organisations that contribute to our focus Sustainable Development Goals. This form of structural societal engagement qualifies for the use of Impact Days, reflecting our commitment to giving our people the opportunity to spend time on meaningful, SDG-aligned community involvement.

In October 2025, we hosted the second edition of our Impact & Inclusion Month, organised jointly by our CSR office and our I&D specialists. This year’s programme explored the connected (bio)diversity, i.e. gender equality and biodiversity through activities, dialogue and colleagues’ personal stories. Highlights included viewing our corporate art collection through the lens of gender with Aim at Art, hosting a clothing swap to raise awareness of the fashion industry’s environmental impact, exploring gender equality through storytelling, and creating space for conversations about neurodiversity.

Maren Klein | Associate Competition | Amsterdam office

CSR sabbatical: From Amsterdam to Ayacucho

“The skills we develop as lawyers - analytical thinking, stakeholder engagement, clear communication - translate directly into impact outside the firm. The CSR sabbatical gave me the opportunity to put that into practice on the ground in Ayacucho, Peru, working alongside the local team of Mama Alice, a non-profit supporting disadvantaged children. I visited projects, assisted with legal questions, and helped build a new website. What the experience reinforced is that meaningful engagement requires more than good intentions. It requires showing up, with time, with skills, and with the willingness to learn. I believe that as lawyers, we have both the opportunity and the obligation to contribute beyond our practice.”

Pro bono

Contributing to access to justice is fundamental to who we are as a firm. NautaDutilh’s pro bono practice is built around three pillars: the protection of human rights, sustainability and the environment, and support for cultural institutions and organisations.

Our Pro Bono committee coordinates pro bono work across the firm and includes colleagues from all offices and various practice areas. Pro bono clients come to NautaDutilh through direct requests, employee referrals and our long-term partner Pro Bono Connect.

In 2025, we worked on 45 pro bono matters, both for smaller and larger non-profit organisations. Our pro bono hours increased by 17.5% compared to 2024 (1,707 hours versus 1,453 hours), reflecting the further professionalisation of our pro bono processes through faster referrals and a more active approach to sourcing new matters. Below, we highlight a selection of matters across our three pro bono pillars.

Under our human rights pillar, a Benelux team of lawyers continued to provide long-term pro bono support to the Association of Accidental Americans in its efforts to challenge transfers of personal data to US tax authorities. The matter has led to proceedings before the highest administrative courts in all three Benelux countries and to the referral of 13 preliminary questions to the Court of Justice of the European

Union on FATCA's (the US Foreign Account Tax Compliance Act) compatibility with the GDPR.

An all-female NautaDutilh team advised Women Win, a non-profit organisation dedicated to strengthening the rights of girls and women worldwide, on drafting template agreements, including assignment, grant and partnership agreements.

Under our cultural pillar, colleagues within NDinstitute (NDi), our training institute for junior associates, advised Dutch foundation Stichting Buurtlicht, an Amsterdam-based non-profit that promotes social cohesion through art, on board profiles, the search for members of a new board and a petition to the Amsterdam District Court, enabling the foundation to continue its work.

Under our sustainability and environment pillar, colleagues in Brussels supported NICOLE, an environmental foundation, by reviewing contractual documentation for a UNEP-financed project in Ukraine and helping it obtain recognition as a foundation of public utility by Royal Decree in Belgium.

Julia Franx

Associate Corporate Crime & Business Integrity

Amsterdam office

Pro bono: societal impact as a trainee

"Through our training institute NDi, junior associates take on pro bono matters from the very start of their career. In collaboration with the 'Je Goed Recht' foundation in Rotterdam, in 2025 I assisted an employee of a German cleaning company who had not been paid for over ten months, despite holding a valid employment contract. A matter with profound implications for our client: this directly affected someone's livelihood. Together with a colleague, I handled the matter from start to finish, ultimately securing the right to payment of outstanding salary. The case also attracted media attention. For me, these proceedings illustrated that access to justice is not a given. And that lawyers can make a real difference - also at the very beginning of their career."

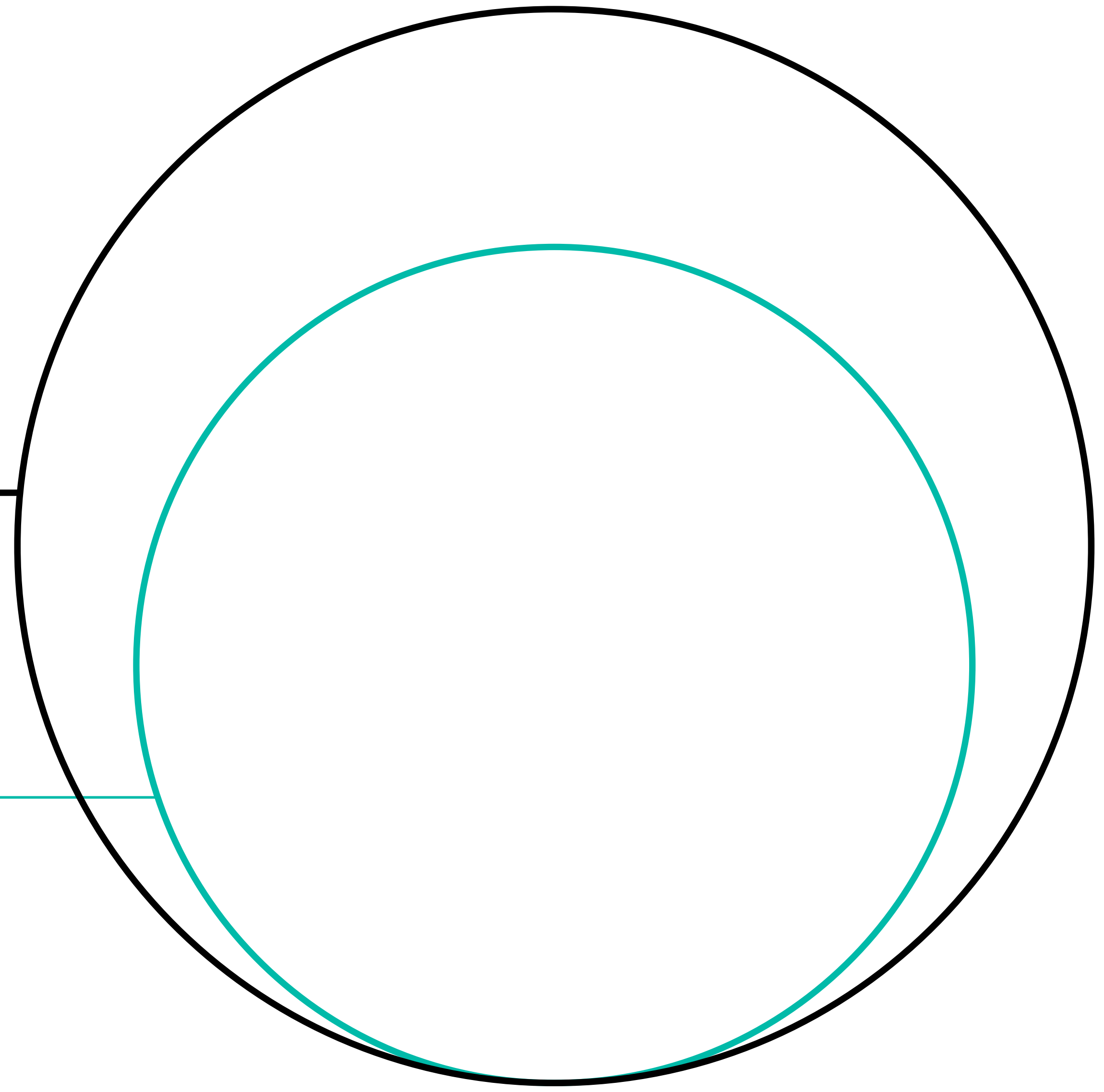
'For me, these proceedings illustrated that access to justice is not a given.'

Impact hours

Total impact hours 2,816

Total of pro bono hours, volunteering hours, and time invested in the Pro Bono committee and impact working groups.

Total pro bono hours 1,707



148 Total number of colleagues participating in the Impact Programme

45 Total pro bono matters

14 Number of CSR partnerships

05 | Our *business conduct*

Our *business conduct*

Good governance is fundamental to how we operate and is essential to maintaining the trust of our clients, colleagues and the wider market. In 2025, we continued to strengthen our governance framework through a range of initiatives, including the roll-out of a firm-wide business integrity e-learning, interactive dilemma sessions to encourage open dialogue on integrity, and a Security Awareness campaign to maintain responsible handling of information and data. These efforts reflect our ongoing commitment to embedding integrity, transparency and accountability across our organisation.

Corporate culture

Our firm culture shapes how we work, make decisions and interact with colleagues, clients and other stakeholders. A strong and values-driven culture supports professional excellence, employee engagement and the quality of our services. It also depends on consistent well-substantiated decision making and on employees feeling empowered to raise concerns. Where this is lacking, risks may arise. Ensuring that our people feel safe and encouraged to bring up ethical dilemmas and questions is therefore central to how we manage these impacts.

‘Our firm culture shapes how we work, make decisions and interact with clients, colleagues and other stakeholders.’

Business Integrity Standards

Our Business Integrity Standards play a central role in our firm culture. Everyone working at NautaDutilh is expected to strive for professional excellence and to act in line with the law, the applicable rules of professional conduct, our values and our policies. Our professional values are embedded in our Business Integrity Standards: independence, confidentiality, integrity, expertise, partiality (for notaries in a traditional capacity: impartiality) and access to justice. Our overriding principle is that we do not cut corners and that we do the right thing, even when no one is watching. We document the choices and judgement calls we make, and we encourage everyone to bring up and discuss integrity-related dilemmas.

In addition, NautaDutilh professionals are subject to professional supervision, disciplinary law and permanent educational requirements in each of our home jurisdictions, including mandatory training on integrity and professional rules of conduct.

We complement our Business Integrity Standards with channels that enable concerns or undesirable behaviour to be discussed confidentially. These include our Speak Up policy, which sets out a procedure for reporting suspected wrongdoing in a work-related context and includes protections for reporting persons. By promoting transparent and explainable ways of working and encouraging people to raise questions and dilemmas, we aim to foster a respectful and inclusive working environment in which employees can perform and develop.

‘Our overriding principle is that we do not cut corners and that we do the right thing, even when no one is watching.’

In 2025, we continued our integrity awareness activities. These included a firm-wide business integrity e-learning, which provided clear guidance on key integrity topics and encouraged employees to engage with integrity-related questions. We also organised interactive dilemma sessions across the firm, encouraging dialogue and reflection on how to navigate conflicting norms in a deliberate, explainable and consistent manner. Together, these initiatives are an integral element of our broader commitment to maintaining an open culture in which everyone feels comfortable discussing ethical dilemmas and raising concerns.

Jeannette Wiers | Director Compliance | Amsterdam office

Integrity awareness: bring it up

"What would you do if your headset failed and someone at home overheard sensitive client information? That was one of the dilemmas we discussed during our 2025 Integrity Week, one of several ways we bring our Business Integrity Standards to life in practice. During this week, colleagues engaged with our new business integrity e-learning and joined interactive dilemma sessions and discussions on client integrity, professional responsibility, data integrity, and employee integrity. People shared situations they encounter and discussed the tensions between competing norms. What stood out to me were the diverse perspectives that were brought to the table by different stakeholders. These conversations are not theoretical. They reflect everyday situations and underpin explainable decision making. The principle is simple: if you face a dilemma, bring it up. Speaking about it is what helps us learn and strengthen our culture."

Corruption and bribery

As a legal services provider, the trust of our colleagues, clients and suppliers is essential to business continuity. We recognise that, despite our policies and measures, an incident cannot be ruled out entirely. Such an incident could undermine trust and cause reputational damage. Our zero-tolerance approach to bribery and corruption sets clear standards for our people and supports a culture in which speaking up is encouraged.

Maintaining integrity in business conduct

Our Anti-Bribery & Anti-Corruption policy applies to all individuals acting on behalf of NautaDutilh and is in line with the anti-bribery and anti-corruption laws of the jurisdictions in which we operate, with the stricter standard prevailing in the event of any discrepancy. The policy prohibits the giving, receiving or facilitating of bribes, including facilitation payments, and sets out rules on gifts and entertainment, including requirements of transparency and proportionality. The policy also addresses competing interests and stipulates that charitable donations require prior approval from the NautaDutilh board. It is supported by record-keeping obligations, training, a gifts and entertainment register, and regular monitoring of the effectiveness of our controls.

Concerns can be raised and are handled in accordance with our Speak Up policy, which sets out a procedure for reporting suspected wrongdoing in a work-related context and includes protections for reporting persons. Reported concerns are assessed and, where appropriate, investigated and followed up. In 2025, we continued our integrity awareness activities, including a firm-wide business integrity e-learning. Anti-bribery and anti-corruption formed a key part of this training.

Data integrity

The careful processing of personal data is a first-line responsibility of all employees. In an increasingly digital environment, data plays a central role in how organisations operate and innovate. For a law firm such as NautaDutilh, data integrity is fundamental. It is at the heart of our work and we are bound by legal and professional standards to uphold it.

Data Integrity framework and policy

Through our Data Integrity framework and Data Integrity policy, we demonstrate the accountability required under the General Data Protection Regulation (GDPR). By applying a risk-based approach, NautaDutilh handles personal data with integrity to protect our licence to operate and to support our strategic business goals. We have set out key data integrity guidelines that everyone within our firm should adhere to, referred to as our Golden Data Integrity Rules and Golden Security Rules.

We have policies and procedures to protect the data of everyone within our firm, clients and relevant third parties. We apply privacy-by-design and privacy-by-default requirements across our business policies, systems and operations and relevant supply chain. Our dedicated privacy officer works closely with our corporate information security officer to ensure that we continue to develop our data integrity framework in line with client and market standards.

In 2025, we continued our integrity awareness activities. These included a firm-wide business integrity e-learning, in which data integrity was addressed as a key topic.

Information security

Protecting client confidentiality and the integrity of information entrusted to us is fundamental to our role as an independent law firm. We operate in an environment of persistent and increasingly sophisticated cyber threats. While absolute prevention is not possible, we focus on resilience by seeking to prevent incidents where possible, detect them at an early stage and respond effectively where necessary.

Golden Security Rules

In 2025, we introduced the NautaDutilh Golden Security Rules, which set out our approach to information security. Our approach is risk-based and aligned with internationally recognised standards. It is designed to protect sensitive client and firm information against unauthorised access, loss or misuse, while safeguarding the availability and reliability of our systems and services. Information security is embedded in our governance, risk management and operational processes.

Our Information Security framework is built on a layered set of technical and organisational measures. These include strict access controls and authentication mechanisms, measures to prevent data leakage and preserve confidentiality, ongoing awareness and training programmes, and periodic testing and validation of security controls. These controls are implemented and maintained as part of a continuous improvement cycle.

We closely monitor developments in technology, including artificial intelligence, and assess the associated risks in a structured manner. We adopt new technologies only after careful consideration and with appropriate safeguards in place, balancing innovation with our obligation to protect client interests and sensitive information. We seek to be transparent with our stakeholders about our approach to information security by providing insight into our governance, policies and overall approach, without disclosing operational details that could compromise the security of our firm or our clients.

In 2025, the digital threat landscape continued to evolve, shaped by geopolitical developments, technological change and the increasing professionalisation of cybercrime. We maintained a vigilant posture through continuous monitoring and periodic testing of our security controls. In addition, we organised a firm-wide Security Awareness campaign to reinforce responsible handling of information and data among all employees.

Raisand Vallipuram

Senior consultant Architecture & Security

Rotterdam office

Operation Breach & Associates: hack to protect

"A reused password, an old mailbox permission, personal and professional data mixed in one account. None of these things feel dramatic on their own, and that is exactly why they pose risks. With Operation Breach & Associates, we created a fictional, story-driven simulation in which colleagues could safely experience how real breaches often occur; by connecting small, familiar oversights and using them to find a way in. Every weakness used in the challenge linked back to our Golden Security Rules, letting colleagues experience first-hand why those rules exist by actively abusing the gaps they are designed to prevent. Participants learned how poor security hygiene, publicly available information, and simple tools such as Google can make small mistakes easy to abuse. When you have experienced how a weakness can be used, you are much more likely to recognise and prevent it next time."

> 'We closely monitor developments in technology, including artificial intelligence, and assess the associated risks in a structured manner.'

06 | Our *SDG focus*

Our *SDG focus*

We use the United Nations Sustainable Development Goals (SDGs) as a framework for our actions across the four pillars of our Responsible Business policy. The SDGs define global priorities and aspirations for 2030 to address economic, social, and environmental challenges. We focus on SDGs 4, 5 and 10, 13, 16 and 17. Below, we provide examples of actions we undertook in 2025.

SDG 4 Quality education

We invest in the continuous development of our people and contribute to equal access to education through partnerships and volunteering.

Our people

- Development of structured learning journeys within the NDacademy
- Introduction of a 360-degree feedback programme for equity partners and directors
- Training and coaching on professional skills, work-life balance and personal development
- Training programme for French-speaking junior employees in our Brussels and Luxembourg offices
- Well-being-related training sessions and webinars

Our Impact Programme

Partnerships with JINC, IMC Weekendschool and Be.Face

SDG 5 and SDG 10: Gender equality & Reduced inequalities

Our approach to equality combines policies on working conditions, I&D, targeted partnerships, volunteering and pro bono work.

Our people

- Gender equality as a central theme for 2025 and the establishment of the task force ND Equal
- Updated Social Safety policy and complaint procedures
- Flexible working arrangements, home-working facilities and a Young Parents policy
- Occupational Health and Safety policy and well-being initiatives
- Daring Dialogues programme addressing gender equality, unconscious bias and microaggressions
- Mandatory unconscious bias training for our recruitment teams
- I&D masterclass for students and I&D brainstorm session with Young Professionals Board
- Impact & Inclusion Month and community-driven events and activities, including Pride, Keti Koti, and Neurodiversity Week
- Label de Diversité (Actiris) maintained for the Brussels office
- Partnerships for inclusion (Roots Inspire, Bridges, Be.Face, De Hoorneboeg)

Our Impact Programme

- Partnerships with Forward, Stichting Lequal, Bridges Network, Neurodiversity Network Netherlands
- Pro bono support to several organisations promoting I&D

SDG 13 Climate action

We are committed to making our operations more sustainable.

Our operations

- Expanded GHG measurement methodology including full Scope 3
- Climate transition and climate resilience analyses to inform future measures
- Carbon compensation through VCS-certified reforestation project
- Operational measures including sustainable commuting, international travel policy and sustainable catering initiatives
- Resource efficiency measures, including reuse of office assets and reduction of single-use packaging
- EcoVadis bronze medal 2025
- BREEAM-NL Nieuwbouw certification for the Amsterdam and Rotterdam offices

Our Impact Programme

Partnerships with De Gezonde Stad, Green Business Club Zuidas , Treebytree, Future Up

SDG 16 Peace, justice & strong institutions

As a law firm, contributing to access to justice and maintaining high standards of integrity are central to how we operate.

Responsible Business policy – informing our clients

Clients are central to what we do and keeping them informed on developments as markets, sectors and communities evolve is part of how we serve them. The ESG and sustainability landscape is shifting rapidly, and our clients rely on us to help them understand what those changes mean for their business. Our Sustainable Business & Climate Change (ESG) team and our Energy, Transition & Infrastructure (ET&I) team are at the forefront of these developments. Examples of what we do include:

- Monthly tailored client ESG update sessions
- Bi-annual dedicated ESG webinars
- Client roundtables on ESG developments
- Monthly publication of ESG Matters, our ESG-related client update, including dedicated highlights and updates and developments

Our business conduct

- Implementation of Business Integrity Standards
  - Anti-Bribery & Anti-Corruption policy
  - Speak Up policy and reporting channels
  - Data Integrity framework
  - Firm-wide business integrity e-learning
  - Interactive dilemma sessions on integrity
  - Business Integrity week
- Security Awareness campaign, including the security simulation ‘Operation Breach & Associates’

Our Impact Programme

- Partnerships with Lawyers for Lawyers and Pro Bono Connect
- Serving clients in 45 pro bono matters

SDG 17 Partnerships for the goals

We work with partners to strengthen the effectiveness and reach of our activities.

Our operations

- Collaboration with the Amsterdam catering partner and coffee supplier

Our Impact Programme

- Longterm partnerships with non-profits, such as. JINC, Stichting Lequal, Forward and Treebytree
- Participation in network organisations, such as Green Business Club Zuidas, Future Up and Pro Bono Connect
- Participation in activities to raise funds for charitable organisations, including the Legal Run in Brussels, the Dam tot Dam run in Amsterdam and the Amsterdam City Swim

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

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NautaDutilh

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