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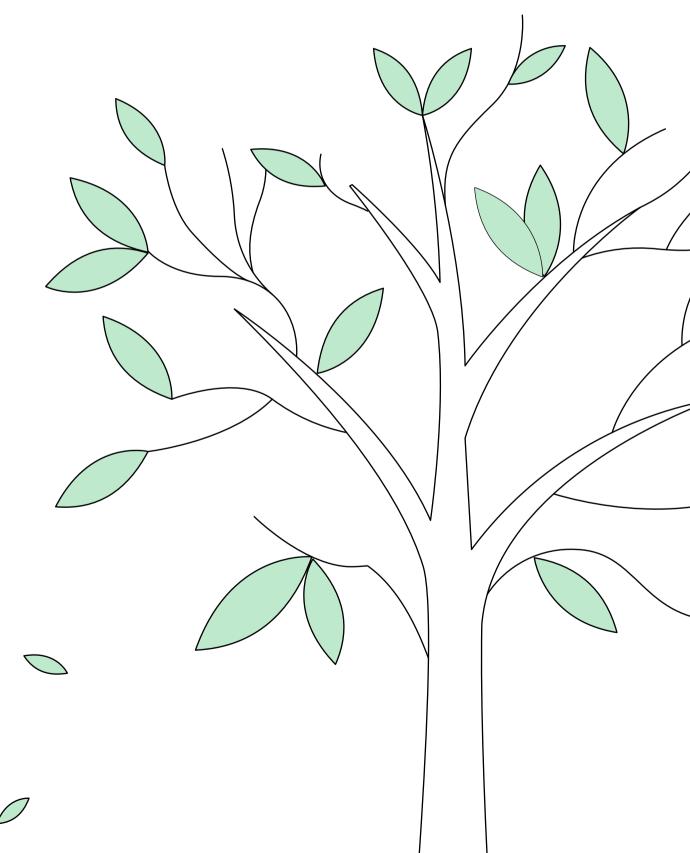
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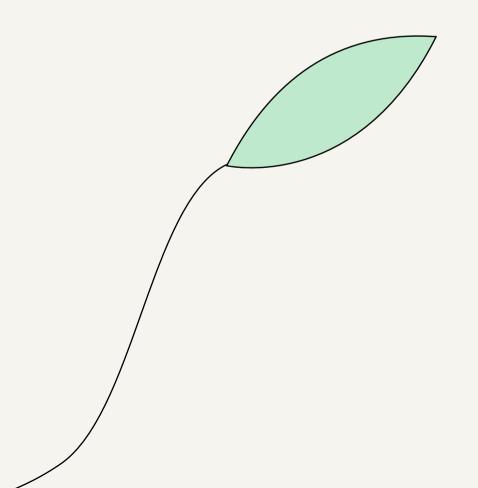
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Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has.

—Margaret Mead



"With enthusiasm we have seen the growth of the B Corp community. We are looking forward to work together with the entire B Corp community, towards a more equitable, inclusive and regenerative economic system."



## LEADERSHIP LETTER

I'd like to share our firm's social and environmental impact in 2024. This year, we expanded from a law firm with lawyers and business staff to a more full service legal practice that now includes notaries and tax advisors. This expansion aligns with our objective to build a full service firm supporting innovative, creative, and impact-driven clients while maintaining environmental responsibility. Additionally, we introduced a Climate Law practice, where our lawyers are doing important work contributing to a more sustainable planet. Looking back at 2024, several initiatives stand out:

#### **Community engagement**

We implemented a structured volunteering program through our partnership with the local Food Bank, where colleagues rotate weekly shifts. This approach has allowed us to provide consistent support while balancing professional demands. Additional community efforts included an educational project at the local primary school, language assistance for refugees, and walking dogs for neighbors who are no longer able to do so themselves.

#### **Legal services with purpose**

Our pro bono work exceeded our 5% target this year. Notable accomplishments include cases addressing misleading sustainability claims by companies. We also exceeded our goal of increasing our work for impact-driven clients from 25% to 34% of our work.

#### Ownership structure

The fact that every lawyer or notary can become a co-owner of the firm is an important aspect of our organization. It reflects our inclusive and cooperative DNA. In 2024, we restructured our company to reduce capital requirements, making co-ownership more accessible to lawyers and notaries within our firm.

#### **Sustainability commitments**

As a certified B Corp approaching recertification, we continue to explore opportunities to reduce our environmental impact, collaborate with like-minded organizations, and integrate sustainability considerations into our client relationships.

We see political leaders all over the world diminishing sustainability goals, reducing aid to those in need, and decreasing the importance of an equal and inclusive society. Therefore, it becomes even more important that companies around the world, small and big, to stand up and address these challenges. So, with enthusiasm we have seen the growth of the B Corp community. We are looking forward to work together with the entire B Corp community, towards a more equitable, inclusive and regenerative economic system.

Being an anthropologist, I would like to end this letter with a quote of Margaret Mead, one of the most famous anthropologists. This quote helps me to always continue to believe in the power of one single citizen, or one company. Although it might feel you are powerless alone. But we are not alone. Together we can really make a difference, so just go for it!

"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has."

Joni Uhlenbeck CEO, De Roos



# The 5 impact areas

Whether you're new to our journey or just need a quick refresher:

The impact of (potential) B Corps is measured through the B Impact Assessment, which evaluates companies across five key areas. De Roos Coöperatief U.A. ("De Roos") achieved an overall score of 95.5 in 2023 — significantly higher than the median score of 50.9 for businesses completing the assessment. In this chapter, we provide a brief overview of these five impact areas and explain how our score was determined.

95.5 Overall B Impact Score

80 Qualifies for B Corp Certification

50.9 Median Score for Ordinary Businesses



## Community – 21.4

Environment policy, air and climate, water usage, suppliers, and waste. It assesses how a business contributes to community well-being through supplier relations, social engagement, charitable giving, and support for diverse communities.

#### Workers -40.6

Focuses on career development, health and well-being, safety, and cooperative entrepreneurship. This includes compensation, benefits, training, ownership opportunities, communication, job flexibility, worker health, safety practices, and overall work conditions.

## Environment – 7.5

Diversity, equality, and inclusion; societal commitment, local communities. How a company prioritizes sustainability by reducing their footprint and focusing on air, climate, water, land, and biodiversity. This includes the impact of facilities, materials, emissions, resource and energy use, transportation, and supply chain environmental impact.

### Governance – 17.3

Mission, commitment, transparency, board, decision making, mission lock. A company's mission, ethics, accountability, and transparency in their bylaws. Best practices include engaging employees, board members, and the community, employee access to financial information, customer feedback opportunities, and the diversity of governing bodies.

## Customers – 8.4

Diversity, equality, and inclusion; societal commitment, local communities. How a company prioritizes sustainability by reducing their footprint and focusing on air, climate, water, land, and biodiversity. This includes the impact of facilities, materials, emissions, resource and energy use, transportation, and supply chain environmental impact.

# Governance

#### **Short summary**

At De Roos we use the management style of 'participative management' (read more about this topic on the next page, 'Deep Dive - Participative Management'). This means our teams are self-managed, our board represents a cross-section of our organization, and our firm is owned by the attorneys and notaries who work at De Roos. Every attorney or notary, regardless of experience, is invited to become a co-owner. This fosters early engagement, responsibility, and unity. Employees are not just contributors, but valued stakeholders in the success of De Roos.

#### What we said we'd do:

- 1. Formally integrate social and environmental performance metrics into partner performance reviews.
- 2. Implement annual financial audits by an independent auditor.

#### What we did:

We set up a new way of sharing ownership and voting rights.
 We made it more attractive and accessible to become a member, and thereby a co-owner of our cooperative. For our organization sharing ownership, profit, and decision power is in the core of our identity (see 'Deep Dive - Participative Management'). Therefore, it was a key initiative in 2024 to re-organize the co-ownership structure to make sure becoming a member of our cooperative and get voting rights and profit rights remains possible for every team member.

- We became a certified member of the Dutch Association of Tax Advisors ("NOB").
- In June, we held a strategy day for all colleagues at Zoöp De Ceuvel a unique spot in Amsterdam North dedicated to ecological regeneration. Through a series of group brainstorms, we built the foundation for our 2024–2027 strategic plan. Inspired by the concept of a "winning aspiration" from 'Playing to Win' by A.G. Lafley and R.L. Martin, we shaped our strategy around a clear and ambitious vision. Everyone was invited to think along our attorneys, notaries, operation team members and even student-interns from all levels of experience.
- While we were already sharing financial reports with the
  whole team of De Roos, we added a quarterly presentation
  of the financials by our CFO. To empower all colleagues to
  understand and interpret the financial reports, it is important
  to take time to explain the context and meaning of the
  reports.
- We completed a financial audit conducted by an independent auditor.
- Employees across all levels took part in the 'Coentrepreneurship' brainstorm session—focusing on business-minded communication and collaborative decisionmaking.
- Our Privacy Officer team further strengthened our compliance by strengthening and structuring it within the framework of the existing 'Privacy Program'.

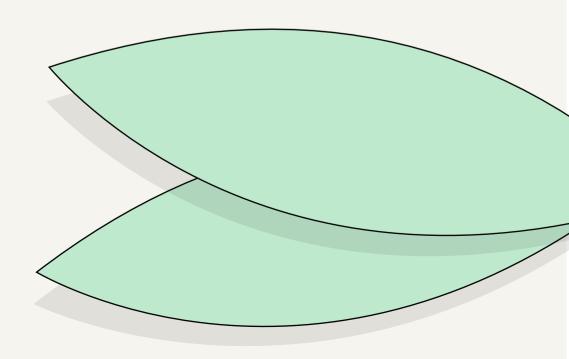
#### **Company Ownership**

We're proud to be an **employee-owned cooperative**— a firm owned by its people.

As of December 31st, 2024, De Roos was collectively owned by **42 lawyers and civil-law notaries**, reflecting our commitment to shared responsibility, collaboration, and long-term stewardship.

#### **Company Strategy**

**49 colleagues** actively helped shape our 2024–2027 strategic plan during the strategy day in June.



# Governance Deep Dive - Participative Management

Participative management has always been at the heart of our company. It's a management style that actively involves employees in the decision-making process. Instead of a top-down structure where primarily the board decides, all employees can provide input and actively participate in strategy and decision-making.

#### **Implementation at De Roos**

Within De Roos, we have embedded participative management through several key mechanisms:

- <u>Co-ownership</u>: Every lawyer or notary is invited to become a co-owner and member of our cooperative. This membership gives voting and profit rights.
- Our board: Our board is a cross-section of the organization.
   It includes the managing partner, one partner, one junior lawyer, one associate and two non-lawyers.
- Participative decision-making: We vote with all members of the cooperative on important decisions including amendments to the articles of association, and dividend payouts. Also, we have a yearly strategy session with all colleagues to develop and update our three-year strategy and its potential adjustments.
- <u>Self-management:</u> Our teams operate with significant autonomy while maintaining accountability.

#### The advantages of participative management

In contrast to traditional hierarchical structures, participative management creates an environment where entrepreneurial initiative flourishes at all levels of the organization. Employees feel comfortable providing feedback and expressing their preferences and opinions.

The benefits of this management approach are substantial and multi-faceted:

- Quality of decisions: Decisions benefit from diverse viewpoints across different age groups, roles, and experiences rather than being limited to an often more homogeneous group of partners;
- <u>Enhanced performance</u>: When employees actively contribute to solutions and strategies, overall organizational performance improves through collective intelligence and innovation;
- <u>Stronger connections</u>: Participative practices foster deeper workplace relationships and a genuine sense of community among team members;
- <u>Increased engagement</u>: Employees develop a heightened feeling of involvement and personal responsibility for the company's success when they participate in decision-making; and
- <u>Better retention</u>: The empowering environment created through participative management increases employee loyalty and reduces turnover, as team members choose to remain with the company longer.

By valuing input from all organizational levels, participative management transforms workplace dynamics and cultivates a more entrepreneurial, innovative, committed, and effective organization.

#### Inspiration

We have been inspired in our management style by, inter alia, both Frédéric Laloux's book 'Reinventing Organizations' and 'Semco Style' by Ricardo Semler.







# Workers

#### **Short summary**

We have a strong focus on employee happiness. We promote a healthy lifestyle, encourage continuous learning, and involve employees in decision making.

#### What we said we'd do:

- Further expand and enhance our De Roos Academy.
- 2. Update our office handbook to improve information sharing and the onboarding process.

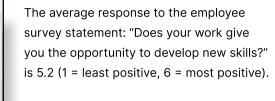
#### What we did:

- In our 'book club' we focused on active citizenship and mental health. We read and discussed 'Morele Ambitie' by Rutger Bregman and 'In Onze Tijd' by Tim Fransen, exploring how we can positively impact society as lawyers and citizens. We also read and discussed 'Door de Pijn' by Arthur Menko, which opened up space for discussing mental health more freely at the office.
- In response to our employees' wish for more quiet workspaces, we created several concentration desks to support better focus and rest.
- We encourage employees to take breaks outside
   — whether it's a walking meeting or simply a mental reset walk. To make this easier, we've mapped local walking routes with estimated distances and times. When scheduling meetings, colleagues can now choose the option of a walking meeting.
- We conducted an 'Employee Satisfaction Survey' .

- We offered all employees the opportunity to receive a free flu vaccination. This initiative is part of our commitment to maintaining a healthy workplace and reducing absenteeism during flu season. By providing easy access to the vaccination, we aim to help employees stay healthy and minimize the impact of seasonal illnesses.
- We have further developed the non-legal leadership courses and personal development of all colleagues. Every peer group has its own tailored program, and individual coaching was offered to support growth.
- During summer, we launched 'Keten in Kleine Kernen' to strengthen connections across teams.
   Colleagues gathered in small, mixed groups at the home of one of the partners, where they played 'Let's Play Equal,' a B Corp game, designed to inspire reflections on diversity, (in)equality, and inclusion.
- To support our partners in achieving a healthier work/life balance by creating more headspace, we launched a collaboration with Headroom Assistance. Three of our partners benefited from this initiative in 2024.
- We encourage physical health by offering sports memberships or personal training sessions, helping our team stay active and energized. We also sponsored T-shirts and marathon entries for the Amsterdam Marathon to support their fitness goals.

- Our office handbook was fully redesigned in Notion to make it more accessible and practical for our colleagues.
- The onboarding journey for new team members has been professionalized. Our People & Impact Manager has structured the onboarding process across the first weeks, with each week featuring focused "onboarding coffees" covering different key topics. These sessions are aligned with our core values (driven, entrepreneurial, constructive, authentic and committed). The result is a warm, thoughtful, and value-driven introduction to our firm and culture.
- Another key part of our onboarding is the 'flag courses': Over two afternoons, new colleagues are introduced to all our practice groups through engaging presentations. This not only builds familiarity but sharpens cross-selling skills by learning to spot opportunities, or as we like to call them, "planting flags." Our junior colleagues also completed the 'flag courses' for our newest practice groups: Corporate Notarial Services and Tax.

## 5.2 out of 6





# Net promotor score 5.4 out of 6

The average response to the statement "I would recommend working at De Roos to my friends" was 5.4 (1 = least positive, 6 = most positive)



2.56%

absence rate reflects our focus on maintaining a low level of absenteeism, driven by an engaged and committed workforce.



84%

of our employees make use of De Roos' sports compensation.

# Workers Deep Dive - Ken&Ben

Ken&Ben is a development program designed to foster both personal and professional growth of our junior lawyers and staff at the start of their career. Through a mix of training and coaching, it offers a hands-on and reflective learning experience. What makes Ken&Ben special is the environment it creates — a space where colleagues can explore their ambitions, challenges, and growth paths together. It's a chance to get to know each other on a deeper level, offer support, and grow both as individuals and as a team.

This program is important because it empowers colleagues to achieve a balanced and fulfilling life, both personally and professionally. Through self-awareness, skill enhancement, and meaningful connections, employees gain the confidence and tools they need to perform at their best. Ken&Ben enables participants to take ownership of their development, identify their goals, and foster a deep sense of belonging at work.

#### **Group sessions**

Over the course of two years, Ken&Ben guides our junior colleagues through a journey of self-discovery, skill-building, and personal development. The first year centers on gaining a better understanding of one's own strengths, values, and working styles, while gaining practical tools to navigate tackle everyday challenges with clarity and confidence.

In the second year, the focus shifts to communication and leadership, empowering participants to be intentional, supportive, and inspiring colleagues. Rather than following a rigid curriculum, Ken&Ben creates the space to reflect, grow, and apply insights in real time.

#### Individual coaching

In addition to the group sessions, each participant receives personalized coaching sessions. The coaching process begins with an intake session followed by three one-on-one sessions. These moments of individual attention are tailored to each participant's needs and challenges, and focus on topics like soft skills, personal development, and workplace dynamics. These sessions offer space to reflect, reset, and take concrete steps forward.

Ken&Ben is more than just skills training — it's a powerful and interactive journey that builds confidence, deepens connections, and helps colleagues show up more intentionally in all aspects of life and work. It's an investment in people, and in the long-term strength of the team.



#### Stijn Werkhoven, Attorney-at-law, Corporate Law:

"Ken&Ben is a great method for developing personal skills. The frameworks provided to reflect on your own abilities, talents, and character are very useful and helpful, especially in the early stages of your career."

#### Ynola Keijl, Company Secretary:

"I find it incredibly valuable and unique that De Roos offers a coaching program like Ken&Ben. It gives us, as young professionals, the opportunity to get to know our own skills, talents, and personalities better, so we can use them more intentionally—both at work and in our personal lives"





#### **Short Summary:**

As a professional services firm, we make most of our impact through the clients we support. We focus on embedding social and environmental topics to the (deal) table, increasing the amount of work done to help for impact-driven clients, and we connect entrepreneurs and general counsels of companies with an innovative and sustainability focus.

#### What we said we'd do:

- 1. Increase the number of purpose-driven clients and generate a minimum of 30% of total revenue from purpose-driven clients.
- Establish a new climate law practice and expand our proactive role in addressing the climate crisis, including providing counselling on climate compliance and enhancing climate knowledge among our clients through lectures and roadshows.

#### What we did:

- We are committed to growing the share of our work that supports impact-driven clients — year after year. In 2024, we increased the proportion of our revenue from these clients from 26% to 34%, compared to 2023. Our impactdriven clients include fellow B Corps, companies leading the energy or protein transition, pioneers in sustainable fashion, NGOs, and social enterprises.
- 2024 marked the successful launch of our Climate Law Practice (read more about this topic in the Deep Dive 'Driving Change through Legal Action').

- We like to create communities. We had already set up a
   'Challenger General Counsel Community' in 2023 and have
   been facilitating various events in 2024. We are also one of
   the founding members of the Foundation 'Climate Tech
   Connect'. The first summit of Climate Tech Connect in
   October 2024, marked the launch of this entrepreneurial
   and sustainable community.
- In 2024, we conducted nine Client Satisfaction Interviews

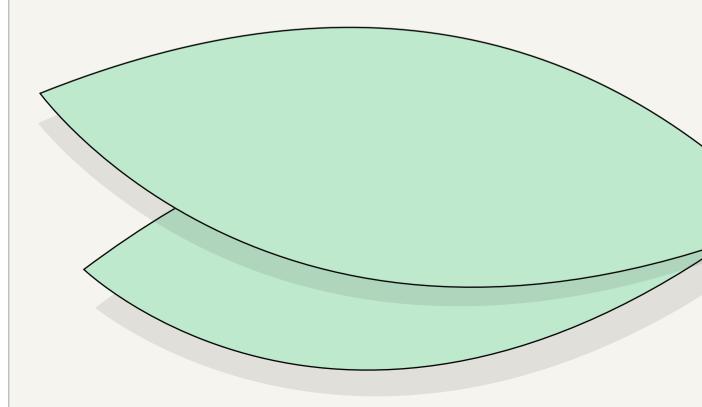
   our most important tool for identifying where and how
   we can improve our services. The insights were shared
   firm-wide, allowing everyone to learn from both the
   highlights and the takeaways. These conversations
   continue to be incredibly valuable for our connection with
   and our service to our clients as stakeholders.
- We have been very active in promoting steward ownership
  as a way to make companies more focused on
  stakeholders and the long run, instead of short-term
  shareholder value. We have been vocal on legal
  conferences, in legal articles and by making the
  connection with politicians about this topic.
- Our newsletters were reintroduced. Through these updates, De Roos shares relevant business and legal insights — along with inspiring stories — with clients and other interested readers.
- We actively share our expertise for free through 'thought pieces' on a wide range of topics. In 2024, our lawyers authored a total of 13 thought pieces — including practical guides designed to help navigate complex legislation.

# Our impact in numbers

#### Purpose-driven clients

As a B Corp, one of our main focusses is on making a positive impact through the clients we serve — **impact-driven clients** who align with our values.

In 2024, we supported **160** such clients, compared to 100 in 2023. These purpose-driven clients generated **34%** of our revenue, compared to 26% in 2023.



# Customers

# Deep Dive - Driving change through legal action

#### **Client Impact Initiatives**

we spend advising purpose-driven organizations each year.

These impact driven clients are mainly active in the protein and energy transition, smart mobility, climate tech developments or impact investment

Our colleagues support these organizations with a wide range of legal matters — from disputes and funding rounds to contracting, compliance, sustainability claims, establishing

One of our key B Corp goals is to increase the share of time

#### **Anti-Greenwashing Hub and knowledge dissemination**

legal entities, and employment law.

In 2023, we launched the 'Anti-Greenwashing Hub', an initiative born from our belief that real sustainability demands honest, transparent communication. For more information, see our 2023 Impact Report. In 2024, Laura van Gijn (Partner Team IP & Advertising), who's at the forefront of the Hub, brought the Hub to a next level:

- By taking the stage at the Beyond Summit 2024 (hosted by B Lab Benelux) and the B for Good Leaders Summit, to share key learnings from the anti-greenwashing cases.
- Together with Sjoerd Lopik, she was featured in VPRO
  Tegenlicht ("Uit De Kleren"). They discussed the case
  against Primark and announced a new lawsuit, this time
  against Zalando.
- Following this, Laura van Gijn participated in a panel with European Parliamentarian Lara Wolters and others, during a meet-up in Pakhuis de Zwijger.
- Beginning 2024, again on behalf of fashion activist Sara
   Dubbeldam, we successfully filed the new complaint
   against Zalando on behalf of Sara, continuing our mission
   to advocate transparency in the fashion industry.

#### **Climate Law Practice**

In 2024 we launched our Climate Law Practice. Partner Sjoerd Lopik is the driving force behind this practice. He is also pursuing a PhD in climate criminal law, further deepening his expertise in this crucial field. The team, inter alia:

- advised on compliance with EU Green Deal legislation, including reporting (CSRD), due diligence (CSDDD), packaging (PPWR) and deforestation (EUDR) laws and regulations;
- acted as a member and secretary of the Working Group on the National Criminalization of Ecocide, advising European governments on environmental law;
- advised on matters concerning victims of environmental crimes; and
- represented (collectives of) individuals facing environmental harm caused by neighboring industries in administrative and criminal proceedings.

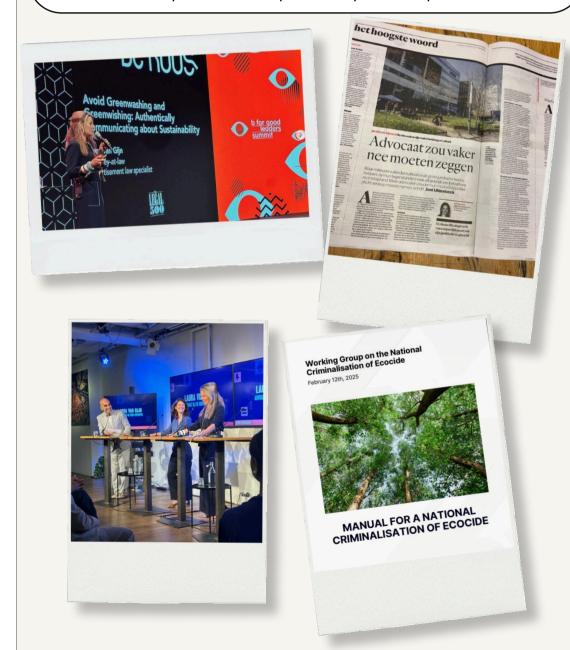
#### Public debate: legal as a force for good

We have been vocal in the public debate in the Netherlands.

- Trouw, "Falsely boasting about sustainability? Consumers have had enough" (Onterecht pronken met duurzaamheid? De consument is er klaar mee), by Sjoerd Lopik;
- Het Parool, Opinion: "Lawyers of Amsterdam, do not be guided by the money of polluting companies, but by your social duty" (Advocaten van Amsterdam, laat je niet leiden door het geld van vervuilende bedrijven, maar door je maatschappelijke plicht), by Joni Uhlenbeck; and
- FD, "Employees on the board benefits the company" (Medewerkers in de board is goed voor het bedrijf), by Joni Uhlenbeck.

"Of course, everyone has the right to legal assistance, but that doesn't mean lawyers are obliged to take on every case. In fact, lawyers have taken an oath, swearing not to "put forward or defend any case which they do not in conscience believe to be just." Lawyers are independent and form an integral part of the legal system. This comes with a societal responsibility and requires them to carefully consider the cases they choose to represent. Saying 'no' from time to time should therefore be entirely normal."

- Our CEO, Joni Uhlenbeck, Het Parool, December, 4th 2024 -



# Environment

#### **Short summary**

We have always been conscious of our ecological footprint. Even before becoming a B Corp, we adopted several sustainable practices. We use only green energy and promote sustainable travel options. Our office is equipped with automated systems to turn off lights and heating when not in use. We discourage unnecessary printing and prioritize purchasing organic products. Our office handbook provides guidance to employees on setting up sustainable workspaces at home.

#### What we said we'd do:

- 1. Measure our carbon emissions.
- 2. Increase employee awareness of sustainable work practices.

#### What we did

- We have addressed the carbon footprint associated with the usage of artificial intelligence and emails. And as you can see in the numbers on this page, we kept on focusing on having a low travel carbon footprint, promote a plant-based diet and compensate the footprint by planting trees.
- We use oat milk as the standard in our coffee machines instead of cow's milk, reducing CO<sub>2</sub> emissions with every cup of coffee enjoyed at the office. The next page shows how much CO<sub>2</sub> we've saved.

- We do not fly for work unless there is no reasonable green alternative. In this context, we take the following considerations into account:
- Practical: if the journey by train or alternative green transport does not take longer than 8 hours, we take the train. And if you there is time, even longer trips are made by sustainable transport.
- Commercial: the purpose of the trip is significant in the context of business development, training, or networking.

  As a result, colleagues have traveled to France, Germany, the UK, and even Ireland by train to attend conferences, meet clients and connect with European lawyers.
- We continued to encourage our employees to embrace sustainable initiatives, empowering them to make more conscious choices in their daily lives. We offer a vegetarian lunch at the office and provide a mileage allowance for those cycling to work that is higher than the allowance for a petrol car. Through our "Green Employment Agreement", employees get extra days off and more holiday allowance if they go on holidays sustainably (train, bike, walking) for a year. In this context, we were featured in the Dutch newspaper *Trouw* in the article titled: 'Extra vacation days for a green trip? Few employers still dare to offer them.'

# Impact in numbers 2024





53.480

Kilometers biked to the office by our colleagues.

34.462

Trees planted.



#### 666

kg of CO<sub>2</sub> has been saved by using oat milk in our coffee machine instead of cow's milk.

Cow's milk emits about 1.3 kg CO<sub>2</sub> per liter. Oat milk emits only 0.3 kg CO<sub>2</sub> per liter.

In 2024, we used 666 liters of oat milk. This means, if we used cow's milk instead of oat milk, our emissions would be 865,8 kg CO<sub>2</sub>. By using oat milk, we only emitted 199,8 kg CO<sub>2</sub>, which means we saved 666 kg CO<sub>2</sub>.

# Environment Deep Dive - Carbon Footprint Report

#### **CO<sub>2</sub> Footprint Assessment**

As a certified B Corp, we hold ourselves accountable for our environmental impact. As part of our 2024 goals, we conducted our first  $CO_2$  footprint assessment.

This analysis includes energy use in our office spaces, employeereported business travel by car, flights, public transportation, and daily commuting. By measuring these data points, we gain valuable insights into our environmental impact and identify clear opportunities for improvement.

Our footprint is measured by DBG Group N.V., using the Greenhouse Gas Protocol, which categorizes emissions into three scopes:

# Scope 1 - Direct emissions from sources owned or controlled by us (e.g. company vehicles or heating systems).

 $\rightarrow$  0 tons: We have no direct emissions. No company cars, no gas heaters — a clear win.

# Scope 2 – Indirect emissions from purchased energy like electricity, heating, or cooling.

 $\rightarrow$  33 tons: Though the energy is supplied externally, the impact is ours to manage. There's room to improve here.

# Scope 3 – Other indirect emissions in the value chain, including commuting and business travel.

→ 23 tons: This number is relatively low thanks to conscious travel choices. Most of our team commutes by bike or public transport, and we prioritize trains over planes for business travel.

#### **Total emissions in 2024**

56 tons of CO<sub>2</sub>, or 1.37 tons per FTE, based on an FTE of 41.

Comparing the  $CO_2$  footprint of our organization with that of other organizations is difficult because it's usually not transparent which components are included in the calculation. What is possible, however, is comparing our own footprint over multiple years, especially when it is calculated as  $CO_2$  emissions per FTE per year.

This is our baseline year, so direct year-over-year comparison will be possible in the coming years. We will use this data to track progress over time — and improve, since  $CO_2$  reduction is urgently needed to limit global warming.

#### Compensation

In our Green Employment Agreement, we've included a unique incentive: When employees choose a sustainable bank (either B Corp certified or rated above 80% on the Dutch Fair Finance Guide), De Roos contributes to offsetting the firm's carbon footprint — on behalf of the employee.

Through the collective impact of employees choosing sustainable banking, De Roos has successfully offset its entire carbon footprint in 2024. This compensation method has been independently verified as a validated and credible approach.

## De Roos 2024 Carbon Footprint

Scope 1 $0 \text{ tons } CO_2$ Scope 2 $33 \text{ tons } CO_2$ Scope 3 $23 \text{ tons } CO_2$ 

Total emissions 56 tons CO<sub>2</sub>

Total compensation by De Roos in 2024

56 tons CO<sub>2</sub>

Carbon footprint

0 tons CO<sub>2</sub>

# Community

#### **Short Summary:**

De Roos is located in Amsterdam-Noord. We've been part of this neighborhood since 2013 and enjoy connecting with our neighbors and local initiatives.

What we said we'd do:

- 1. Set up and further develop our elementary school project, building on the groundwork laid in 2023.
- Continue to enhance the diversity of the team, including providing training, equal career opportunities, and making our office a more inclusive place to work.

#### What we did:

#### **Pro-bono contributions:**

 We exceeded our pro-bono target (of 5%), reaching 8,7% in 2024. This includes a two-month social secondment program, where our junior lawyers gain experience at a social law firm. In 2024, we expanded our network of social law firms from one to three.

#### Local community:

- We set up a partnership with the local food bank, where a team member volunteered every Wednesday afternoon to help distribute groceries to those in need.
- We walk dogs for people in our neighborhood who are not able to walk their dog anymore. This is organized by the Dutch NGO 'de Dierenbescherming'.
- We joined the B Corp Clean Up Day 'Green Friday'
  organized by Dille & Kamille in Amsterdam. Together we
  got bags full of trash out of the canals and from the
  streets in the city center.

 We have organized a moot court for the primary school in our neighborhood. It consisted of two sessions, one at their school and one at our office to inform them of what it means to be a legal professional.

#### Diversity, Equity and Inclusion (DEI):

- Our People & Impact Manager is an active member of the B Lab JEDI Circle. As part of the JEDI Circle—one of the self-organized B CIRCLES within the B Corp community—HR and D&I professionals from Dutch B Corps collaborate to exchange ideas and co-create tools that advance workplace inclusion. One key outcome is a practical toolkit addressing topics like unconscious bias, aimed at fostering fairer and more inclusive environments.
- We became a member of Stichting Forward. A Dutch foundation that promotes the acceptance and visibility of the LGBTQ+ community in the legal sector. In March, we co-hosted an event at our office on the legalization of same-sex marriage in Aruba and Curação.
- We started sending 'Diversity Bites' on diverse DEI topics. These are short newsletters that inform our colleagues about diversity related topics.
- In July, we welcomed Aynouk Tan to our office for a
  masterclass on Diversity & Inclusion. Together, we
  explored the vital role organizations play in creating
  psychologically safe environments where everyone can
  bring their authentic selves to work.
- We created a 'quiet room' for diverse needs, including prayer, breastfeeding, and meditation.

2023 2024 Volunteering hours

71 266

Organizations supported on a pro-bono basis

39 48

Percentage of our revenue spend on pro-bono work

8.6% 8.7%

Percentage of female colleagues and partners

**52%** 

60%



# Community Deep Dive - Volunteering

Volunteering offers the opportunity to contribute to meaningful causes while fostering personal growth. It's a way to make a difference — for society, the planet, and the people around us — while giving colleagues a chance to step outside their daily routines and connect with the community.

At De Roos, these experiences help broaden perspectives, strengthen our sense of purpose, and offer genuine fulfillment. At the same time, they deepen our local ties and reflect our commitment to values that go beyond our day-to-day work.

#### **Helping the Food Bank in Amsterdam Noord**

In 2024, we placed a strong emphasis on supporting our own neighborhood in Amsterdam Noord, where our office is located. A key initiative was our structured volunteering program with the local Food Bank. Colleagues take turns on a weekly basis, providing consistent support in distributing food parcels to individuals and families in need. The Food Bank plays a crucial role in combating food insecurity, offering essentials to those who are struggling to make ends meet — and we're proud to be part of that mission.

Our collaboration with the Food Bank grew from a shared desire to give back, and the impact is visible both in the community and within our team. Volunteering reinforces our role as an engaged and dependable partner, while giving colleagues the rewarding sense that their time and energy are making a difference.

#### **Our elementary school project**

We also partnered with De Kinderboom, a local primary school where many children come from multicultural backgrounds. The school's mission is to create equal opportunities for all children — for example, by placing a strong emphasis on Dutch language development. Its inclusive and forward-thinking approach has earned it the designation of 'excellent school' by the Dutch education inspectorate.

Together, we developed a program in which colleagues gave guest lessons to students in the last year of primary school about the legal system and the role of lawyers. The project concluded with a mock trial held at our office — an experience that was both educational and fun, and one the school is eager to repeat next year.

#### Other voluntary work

Other initiatives included offering language support to newcomers in the neighborhood — helping them gain confidence and independence in their new surroundings.

Another initiative started with an idea from one of our colleagues: supporting neighbors who are no longer able to walk their dogs. This project is organized by De Dierenbescherming, the Dutch animal protection society, which connects volunteers with people who need help caring for their pets. Several other colleagues joined and took dogs for walks in the neighborhood.

Together, these initiatives are meaningful ways to contribute locally — driven by the creativity, initiative, and engagement of our team.



# 2025 Goals

**Strengthen connections** with fellow B Corps and law firms (in the Netherlands and other European countries) as well as local entrepreneurs in Amsterdam-Noord to foster a **collaborative business community** focused on **sustainable** and **socially** responsible growth.

Dedicate a minimum of **5%** of our **projected revenue** annually to provide **pro-bono services** and **support** to social and environmental causes, reinforcing our commitment to positive impact.

**Increase our support** for diverse **environmental causes** by partnering with Sumthing, thereby contributing to a wider range of impactful sustainability efforts.

Monitor, measure and take actions to **reduce** our **CO<sub>2</sub> footprint**.

Increase our revenue from purpose-driven clients to 40% (of the total revenue).

Promote sustainable practices by organizing and encouraging participation in **environmentally-conscious activities**, such as clothing swaps, reducing waste, conscious banking, and highlighting the importance of mindful consumption.

Promote and incentivize employees to engage in **volunteer work**, ensuring that a significant number of hours are dedicated to community service.

Actively recognize and celebrate **diverse cultural holidays** to promote **inclusion** and demonstrate our commitment to **cultural awareness**.

Foster more **interaction and cooperation** among different **peer groups** within the company to strengthen strategic initiatives and enhance business development opportunities.

**OUR IMPACT MISSION** 

De Roos is the law firm for changemakers. We believe the brightest legal brains should be rolling up their sleeves to combat society's urgent issues.

So that's precisely what we're doing at De Roos.

As a trusted advisor at boardroom level, our attorneys have been assisting innovators in overcoming all their legal obstacles for over a decade. Our legal specialists help founders find funding, help disruptors navigate the digital world, and help activists battle and overthrow the status quo.

# Our values

## Driven

We strive to be the best lawyers, always focused on unleashing the potential of our colleagues and ourselves.

## Constructive

We are positive and conducive. We focus on possibilities, not obstacles. Our idealism drives us to make an impact, even when it is not the easiest path.

### Committed

We are involved with one another and committed to the well-being of people in our community and the planet.

## Entrepreneurial

Entrepreneurship runs deep in our veins. We are constantly on the lookout to make legal services more accessible, to improve our ways of working together, and to create more value for our clients.

## **Authentic**

We dare to be ourselves and show vulnerability. We foster a diverse and inclusive work environment.

# Making a difference together: Our work as a B Corp

Being a B Corp is part of how we work. It means that colleagues with different backgrounds and experiences can contribute to our mission in their own way. At De Roos, everyone brings their own expertise, and that makes our work better and more thoughtful. It shows that we're serious about our commitment to society — and that we believe in making a real impact, together. Here's how some of our colleagues experience that in practice:



#### Lisette van der Linde, Attorney-at-law, Climate Law:

"The fact that De Roos is a B Corp, to me, confirms how we care about our environment and community. This is reflected throughout our work: from the clients we service and the projects we do, to our pro bono work and our community service. For me, a great example is the work we have done for the Working Group on the National Criminalization of Ecocide — in this project, we gathered experts and legal professionals from around the EU to establish a guidance document for an effective ecocide law. I'm proud of these efforts, and more so, I'm proud to work at an office that gave me the opportunity and encouragement to be part of this project."

#### Philip de Roos, Founder:

"Social engagement isn't just part of our work at De Roos — it's at the heart of everything we do. As a firm, we believe that true success is measured not just by profits, but by the impact we have on the world around us and how we align ourselves to be a force for good. For me, it's personal. I'm driven by the belief that the work we do must contribute to something bigger than ourselves. Every project, every partnership, and every decision we make is an opportunity to create positive change. This is reflected in our core values, and I'm proud that our colleagues are fully aligned with them. That's why being socially engaged isn't optional — it's a responsibility we embrace every single day."



#### Eva van Rooijen, Attorney-at-law, Corporate Law:

"The B Corp certification of De Roos is more than just a recognition; it's a powerful affirmation of the values that inspired me to join the firm last year. I'm proud to be part of a firm that is committed to making a positive impact — not only through legal work, but also by taking responsibility for broader social and environmental challenges. During my search for the next step in my career, De Roos truly stood out to me in this respect. To me, it's a source of inspiration and motivation to contribute to a more just and sustainable future, together with colleagues and clients who share that same ambition."



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#### Friso van Orden, Partner, Tax Law:

"As a firm, our views naturally align with the requirements for B Corp certification. Frequently engaging with public benefit organizations (in Dutch: Algemeen nut beogende instellingen - ANBI) and other clients that promote philanthropy, offers engagement with the needs of the environment. It provides a sense of what is needed by our surroundings to thrive. A perspective on the future of our society is a prerogative of those involved with changing the world. By looking forward, by aiming to add value, we are better placed to counsel all our clients."

#### Jangiman Ali, Legal Assistant, Dispute Resolution:

"De Roos being a B Corp shows how socially engaged our firm truly is. These values are reflected in the clients we work with, the projects we take on, and the initiatives we support — like language mentorships, school programs, diversity and inclusion, and tackling greenwashing. It has given my work more meaning. While at De Roos, I had the opportunity to complete the Legal Secretary training, which was a key step in my development. Since then, I've been focused on growing within the firm. From the start, I've wanted to contribute to an office that's not only legally strong, but also socially conscious and engaged."



Questions? Or would you like to contribute to our B Corp mission?

Please contact Ynola Keijl, our Company Secretary. ynola.keijl@deroos.eu in LinkedIn