

CSR Report 2025

loyensloeff.com



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Foreword

Strengthening our sustainability approach

Sustainability is becoming an increasingly important part of how we operate as a firm and how we create value for our clients, our people and society. Over 2025, we made meaningful progress in strengthening and embedding our approach to sustainability. This report provides an overview of the steps we have taken and the direction we are setting for the years ahead.

Sustainability Strategy: providing direction

In 2025, we introduced a sustainability strategy, setting the direction for how we integrate environmental, social and governance (ESG) considerations into our work, our roles as trusted advisor to our clients and employer, and our contribution to society. It is built around four pillars: Client Centricity, Excellent Employment Practices, Supporting Civil Society and

Environmental Responsibility. Together, these pillars outline how we intend to deepen our ESG advisory capabilities, strengthen our culture, reduce our environmental footprint and expand our contribution to society. They also reinforce a firmwide commitment to embedding sustainability into everyday decision making.

We also focused on translating this strategy into practice. This includes further developing our ESG capabilities, expanding our activities in pro bono, partnerships and volunteering, and taking steps to improve our environmental performance and reporting.

Investing in our people and an inclusive culture

Our people remain at the heart of everything we do. Under our Excellent Employment Practices pillar, we continued to focus on recruitment, learning and development, mentoring



Harmen Holtrop

Member of the Executive Board
Managing Partner

Lieselot Oosterkamp

Member of the Executive Board
Executive Director

Roderik Beckers

Member of the Executive Board
Senior Partner

initiatives and Diversity, Equity & Inclusion (DEI). Partnerships with leading organisations focused on DEI and social mobility, together with ongoing investments in equal opportunities, debias training and community driven networks, reflect our conviction that diverse teams deliver better outcomes for our clients and contribute to a stronger, more resilient firm. We aim to provide an environment in which all our people have equal opportunities, feel supported in their development and can contribute to an inclusive and collaborative workplace.

Supporting society and reducing our impact

We also continued to contribute to society through initiatives structured around access to justice, talent development, arts and culture and climate awareness. In parallel, we further developed our approach to environmental responsibility, including setting clearer targets and strengthening the quality and consistency of our data and reporting.

Transparency, frameworks and reporting

Our overall approach is guided by a double materiality assessment, ensuring that we focus on the topics that are most relevant to our business and stakeholders. We continue to align our work with international frameworks such as the UN Global Compact and use external benchmarking to monitor our progress.

We are also preparing for the reporting obligations under the Corporate Sustainability Reporting Directive (CSRD). While CSRD focuses on structured and mandatory disclosures, this report provides a broader and more accessible view of our sustainability approach, activities and progress.

Looking ahead

Sustainability is an ongoing journey. We remain committed to further embedding it into our day to day activities and decision-making, and to continuing to build on the progress made in 2025.

Climate change, social inequality, pressures on the investment climate and rapid technological advancement demand continued commitment, collaboration and innovation. As we look to 2026 and beyond, we remain focused on strengthening our ESG foundations, investing in people, reducing our environmental footprint and supporting clients as they navigate an increasingly complex environment.

We value the ongoing dialogue with clients, colleagues and broader stakeholders, whose perspectives help shape our sustainability priorities.

This report outlines the progress we have made, the priorities we have set and the choices we continue to make as a firm. We would like to thank all our colleagues who contributed to this work and invite our clients and stakeholders to continue the dialogue with us.

Harmen Holtrop,
Lieselot Oosterkamp,
Roderik Beckers
Executive Board

Profile & Key figures

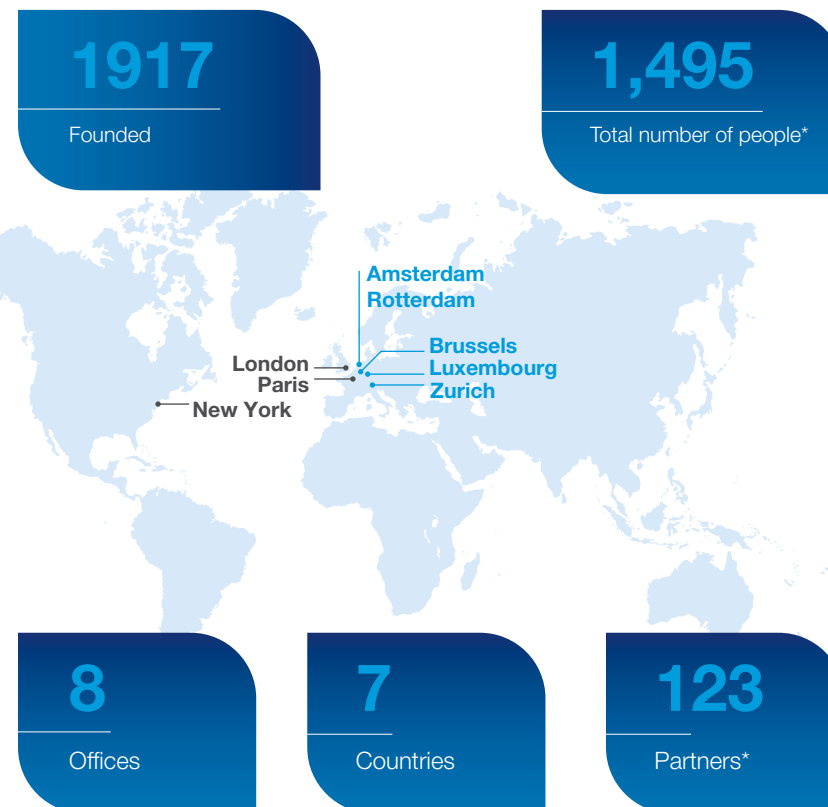
One firm: Law & Tax

Loyens & Loeff is a leading independent, fullservice law and tax firm in Europe. We are uniquely positioned to advise on the most complex legal and tax matters by combining these disciplines seamlessly within integrated teams.

We operate as one firm across our four home markets — the Netherlands, Belgium, Luxembourg and Switzerland — where our lawyers, tax advisers and civil-law notaries work closely together. Our professionals share deep local expertise and a strong European perspective, enabling us to deliver pragmatic, high-quality advice that gets things done.

Beyond our home markets, we support clients through a focused international footprint and dedicated country desks. From key financial centres, we advise on crossborder matters under Benelux and Swiss law and coordinate complex international structures. This allows our clients to access Loyens & Loeff's full-service expertise in their own time zone and with a single, integrated approach.

Where needed, we collaborate with carefully selected leading independent law firms and tax advisers worldwide. These long-standing relationships ensure that our clients receive consistent, top-level advice across jurisdictions — always aligned with Loyens & Loeff's standards of quality, integrity and independence.



- Loyens & Loeff offices in our home markets
- Other Loyens & Loeff offices

*As of 31 December 2025

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[Contact us](#)

Our mission and values

Our mission and values define who we are, guide our aspirations, and inspire us daily. They are the foundation of our firm and our commitment to our clients.

We put people at the heart of our business

We empower exceptional talent and nurture collective entrepreneurship. We provide each other with room to develop so we can all maximise our impact

We are a trusted partner for our clients with a solution-driven approach. We provide them with smart and efficient services so they can succeed in their ambitions



People-centred

We create an inspiring, inclusive and fun place to work where we can all reach our full potential.

- We encourage each other to find, develop and pursue new ideas and opportunities
- We welcome and value different perspectives
- We trust and respect each other both professionally and personally
- We take pride in our firm, challenge ourselves and each other, invite feedback and help others to grow



Trusted as a partner

We work together to make a significant difference for each client.

- We actively share learnings and team up across the firm to meet our clients' needs
- We offer our clients smart, effective and practical solutions
- We prioritise long-term relationships
- We constantly focus on our clients' interests and cultivate an in-depth understanding of their business



Professional

We apply the highest professional standards in everything we do.

- We uphold the highest ethical standards
- We hold ourselves and each other accountable and dare to speak up
- We communicate clearly and openly within our organisation
- We work efficiently together towards a shared direction

Governance

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At Loyens & Loeff, strong governance forms the foundation for how we work, make decisions and uphold our responsibility to clients and society. Our governance framework supports our material topics Business Ethics, Professional Integrity and Tax & Law Services. These topics are reflected across our codes, policies, committees and procedures, as outlined below.

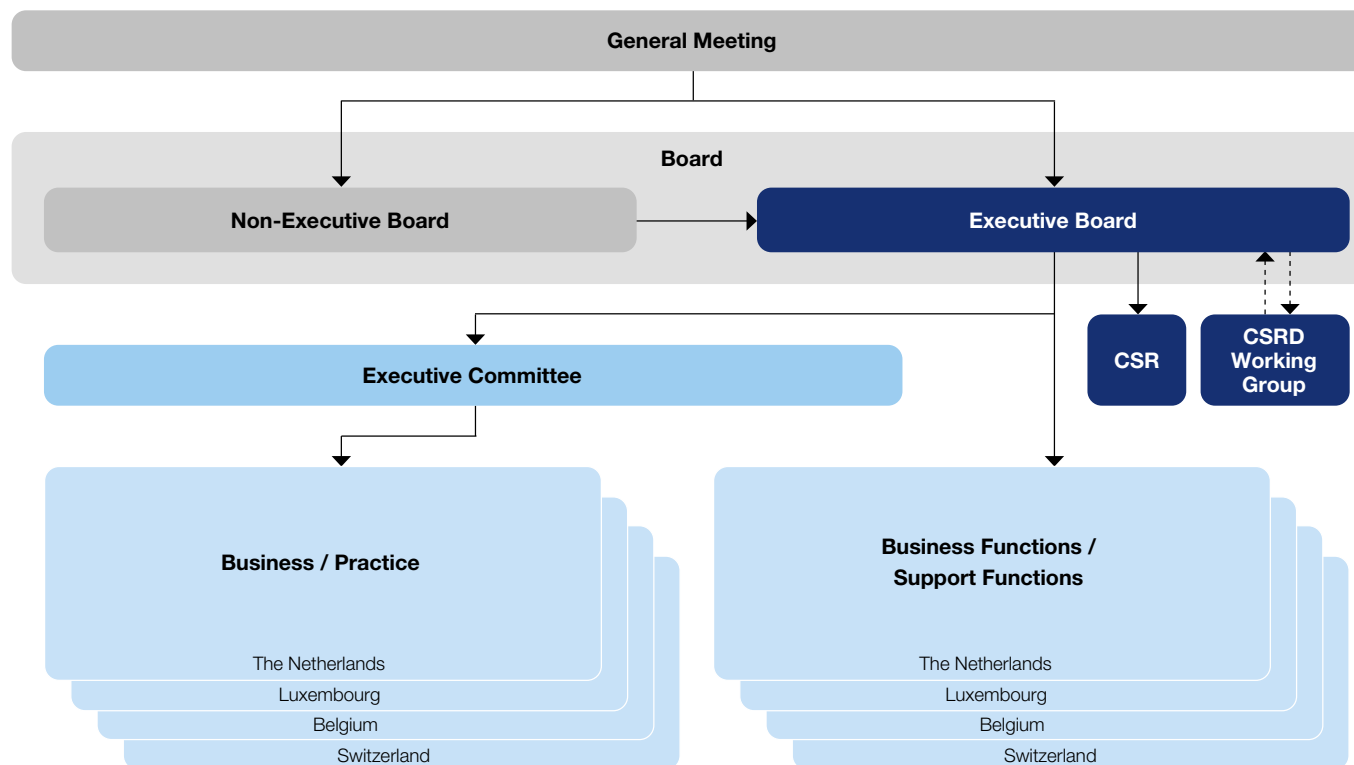
Overall responsibility for governance, ethics, risk and compliance rests with our Executive Board, supported by dedicated risk and compliance functions overseeing policy implementation, risk monitoring and accountability across the firm.



Governance

Organisational chart

Top-level management of the firm



- General Meeting consists of the firm's Partners, as such, it receives shareholder information and holds certain rights e.g., appointment of the members of the Executive Board and of Partners.
- The firm has a one-tier Board: The Non-Executive Board supervises the Executive Board, which is charged with daily management of the firm, and is part of the Executive Committee.
- The Executive Committee forms the business leadership of the firm, and effectively prepares decisions taken by the Executive Board. It also advises on certain strategic topics e.g. Partner nomination, budgeting.
- The Business / Practice of the firm consists of eight Expertise Groups, focused on specific legal or tax expertise...
- ... and five Firm Focus Areas which are organised to develop business and clients in certain segments.
- The Firm has five Business Functions and two Support Functions which are engaged in providing services to the business / practice in specific domains.
- The Business and the Business Functions operate across Home Markets in a globally integrated organisation.

Governance

Compliance & professional integrity

To safeguard our reputation and the integrity of our firm, Loyens & Loeff has created a Risk Management Framework* consisting of:

- **Risk and Compliance Charters:** which describe how compliance and (operational & information security) risk management is organised at Loyens & Loeff.
- **Risk and Compliance Policies and procedures:** which set out detailed requirements to ensure proper risk management practices and compliance with specific laws, rules and regulations.
- **The Code of Conduct:** which outlines the basic corporate, legal and ethical guidelines that apply to everybody working at Loyens & Loeff.

On a periodical basis operational and compliance incidents are assessed, monitored and reported to the Board.

*More detailed rules and guidelines are laid down in several additional policies such as Improper Gifts & Benefit Policy (anti-corruption), Firm Wide KYC Policy (AML, Terrorist Financing and Sanctions Regulations), policies on Outside Positions and Investment Transactions (conflicts of interests) and Chinese Walls Policy (market abuse and anti-competitive practices). To ensure awareness and compliance, we provide regular training sessions on these topics.

In case of breaches of (internal) rules and regulations (including breaches relating to compliance or integrity), such breaches may lead to disciplinary measures against the concerned in line with the applicable internal procedures.

As part of the Risk Management Framework, we have additional measures in place to further safeguard the quality and integrity of our services:

- **Tax Governance Code:** outlines the key principles our tax advisors and our tax attorneys must follow, including transparency and disclosure.
- **Matter Acceptance & Assessment Committee:** our advisory body and sounding board advises on whether we should accept certain instructions and projects and on specific matters.
- **Whistleblower procedure:** allows our people and external stakeholders to report concerns related to misconduct, unethical behaviour, legal or regulatory breaches in a confidential and secure manner.

Governance

Information security & data protection

As a law firm, Loyens & Loeff handles large amounts of sensitive information. We place the highest priority on the secure processing and protection of this information. We do so through:

- **Gedragcode Informatiebeveiliging Notariaat:** we implemented this code of conduct issued by Koninklijke Notariële Beroepsorganisatie (KNB)
- **ISO 27001 certification:** our IT department achieved this internationally recognised standard for Information Security Management Systems.
- **Data Protection Framework:** this framework, combined with data privacy policies, ensures the proper handling of personal data and compliance with applicable laws and regulations.
- **Internal data breach notification procedure:** ensures an efficient and proactive approach to incident management.
- **Awareness and Training Programme:** training covering information security, data protection, and phishing simulations.

Compliance with information security and data protection requirements is periodically monitored through internal controls and audits.

Responsible procurement

In 2024, we introduced a Procurement Process Guideline to ensure that the sourcing of goods and services by or on behalf of Loyens & Loeff aligns with the principles set out in our Procurement Policy. This policy promotes effective, efficient and ethical procurement practices, while ensuring quality control, transparency, and the protection of Loyens & Loeff's reputation and that of its clients. The Procurement Policy also incorporates ethical and compliance considerations in supplier selection and contracting. Additionally, we updated our standard model for Data Processing Agreements (DPAs) to enhance consistency and compliance in DPAs.

Act of Kindness Week



During our Act of Kindness Week, we celebrated Loyens & Loeff's 25th anniversary by giving back to local communities. From 19 to 23 May, colleagues in the Netherlands, Belgium, Luxembourg, London and Zurich set aside part of their working day to support activities focused on education, equal opportunities, intergenerational connection and nature.



The week brought colleagues together across offices and seniority levels, while creating meaningful connections with the communities in which we live and work. It also demonstrated what we stand for as a firm: using time, skills and collective energy to engage with our communities. Beyond our pro bono work, volunteering and teaching hours, the Act of Kindness Week highlighted an ongoing commitment to social engagement and to supporting organisations that strengthen our communities year-round.



“Using time, skills and collective energy to drive positive engagement”

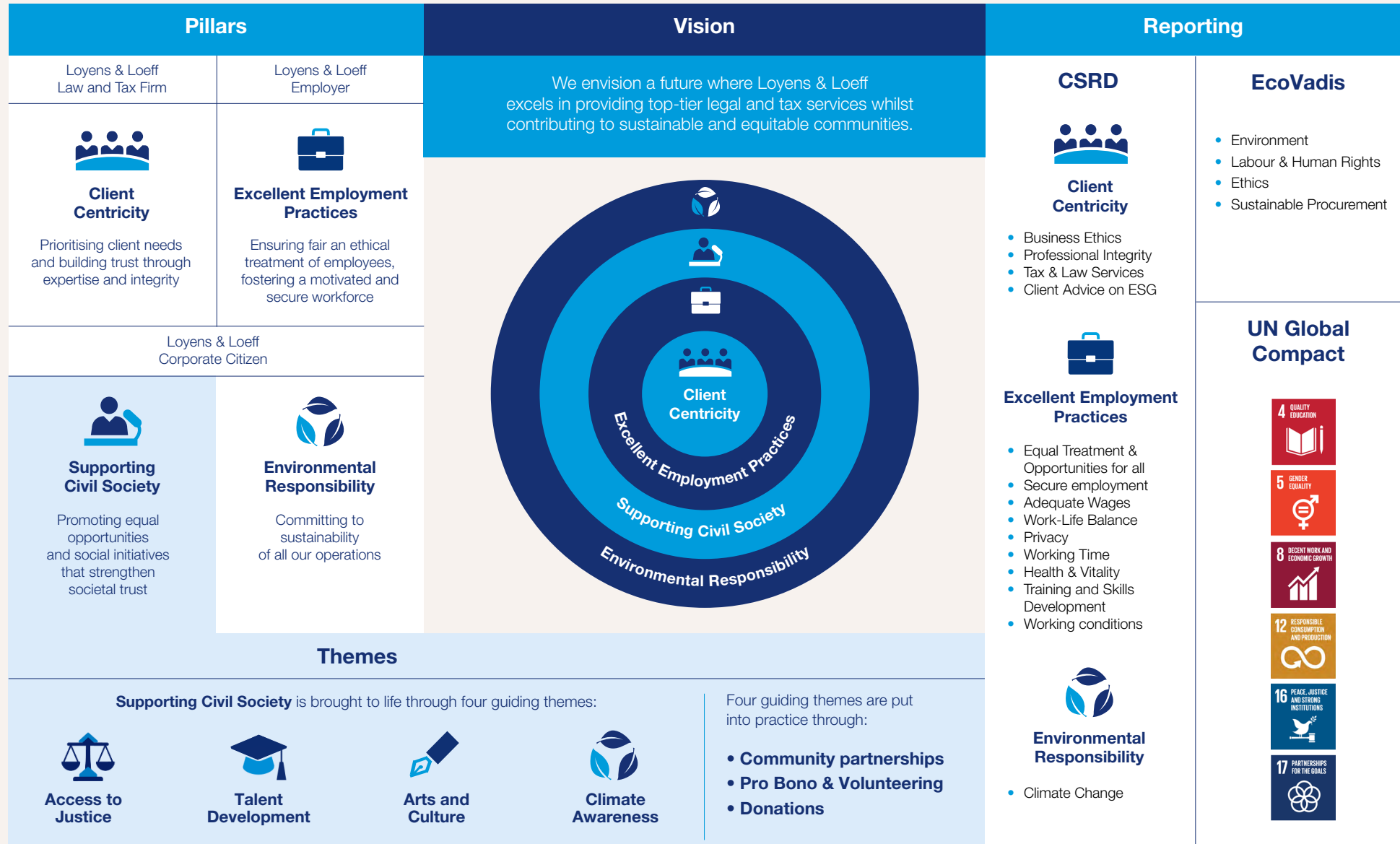


Sustainability Strategy

Our new 2025-2027 Sustainability Strategy is built on four pillars and aligned with CSRD requirements. The strategy reflects our role as a law and tax adviser, an employer and a corporate citizen, translating these responsibilities into four strategic pillars. It is informed by a materiality assessment and focuses on the sustainability topics most relevant to the organisation and stakeholders. As a member of the UN Global Compact, Loyens & Loeff is also committed to advancing the Sustainable Development Goals (SDGs), which are closely linked to these pillars. To anchor the strategy in measurable and independently verified results, EcoVadis supports the monitoring and benchmarking of our sustainability performance.



Sustainability Strategy 2025-2027



Sustainability Strategy Pillars

Client Centricity

We recognise the crucial role we play in creating a stable and predictable environment in which the economy can thrive and the rule of law is upheld. As a trusted partner, we combine our expertise and work together across teams to make a meaningful difference for clients.



Excellent Employment Practices

We strive to provide our people with the best possible support and the tools they need to develop their skills and grow professionally. At the core of the business is the commitment to equal opportunities for all. We encourage our people to realise their full potential.



Supporting Civil Society

We contribute to Civil Society by providing pro bono services and supporting initiatives that promote healthy and prosperous communities. Access to Justice and Talent Development are very important to us, as we aim to use our skills and expertise to empower future generations. Our Arts & Culture initiatives enhance community wellbeing by fostering spaces where individuals feel connected, inspired and empowered to participate. Climate Awareness is also an important focus, reflecting the firm's responsibility for the future of the planet.



Environmental Responsibility

We have adopted the Greenhouse Gas Protocol as the foundation of our environmental reporting. Through this, we aim to address environmental challenges in a responsible and structured way. We work to minimise our impact and contribute to keeping nature thriving.



Sustainability Strategy

Material Topics

In 2024, we conducted a double materiality assessment with key stakeholders. In 2025, these topics still stand. The outcomes are presented below.

Material topics	Impact driver				Financial driver	
	Actual positive	Potential positive	Potential negative	Actual negative	Opportunity	Risk
Environmental						
Climate change own operations				●		●
Social						
Equal treatment and opportunities for all		●		●	●	●
Training and skills development		●		●	●	●
Secure employment		●	●		●	●
Working conditions	●				●	
Adequate wages	●				●	
Work-life balance				●		●
Privacy			●			
Working time	●		●		●	●
Health & vitality	●				●	
Governance						
Business ethics	●				●	
Professional integrity			●			●
Entity-specific						
Client advice on ESG	●	●			●	
Tax and law services		●	●		●	●

Sustainability Strategy Reporting

UN Global Compact

Since 2024, Loyens & Loeff has been a member of the UN Global Compact, the world's largest corporate sustainability initiative. As a member, we are part of a global network of companies and stakeholders committed to advancing the Sustainable Development Goals (SDGs). We integrate the UN principles on human rights, labour, environment and anti-corruption into our business strategies.

After careful consideration, we have refined our focus from 11 goals to 6 goals, better reflecting our role as a law and tax firm, as employer and a corporate citizen.



EcoVadis

We are assessed by global sustainability rating platform EcoVadis, which evaluates companies across four themes: Environment, Labour & Human Rights, Ethics, and Sustainable Procurement. Its scoring system helps us benchmark our progress and supports transparency to clients, partners and other stakeholders.

To ensure consistency and clarity in future evaluations, decision-making and comparisons, we've designated March as our annual data reference month and the baseline for further analyses. Our 2025 EcoVadis scorecard was based on data collected in March 2025. This provided us valuable insights into strengths and opportunities for improvement. Our EcoVadis score for 2025 was 51/100.

Client Centricity

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Client Centricity

ESG Focus Group

Sustainability is an integral factor in the decision-making of investors, businesses, consumers, shareholders and policymakers. To continue delivering distinctive, high-quality legal and tax advice in this rapidly evolving area, we established an ESG Focus Group.

The ESG Focus Group brings together experts from across our practices and home markets. Members monitor regulatory and market developments, share knowledge and discuss the practical implications of new ESG legislation and standards. This collaboration strengthens our expertise, enhances our understanding of how ESG developments affect clients' businesses and supports the firm's integrated ESG offering.



“ESG requirements are evolving quickly. By bringing expertise together across disciplines and markets, our ESG Focus Group enables us to stay ahead of change and translate complexity into clear, practical advice for our clients.”

Bram Linnartz

Partner and Chairman of the ESG Focus Group, Amsterdam

[See profile on LinkedIn](#)

Europe Connect

Our dedicated Europe Connect team provides monitoring and insights into EU policymaking and emerging regulatory trends, including sustainability developments. Based in Brussels, the team closely follows key EU developments and translates them into actionable intelligence, supporting our colleagues and clients with timely updates, briefings and presentations.



“Europe Connect closely monitors EU policy developments and shares early, actionable insights, enabling clients and colleagues to anticipate what's coming and respond with confidence.”

Vlad Olteanu

Senior Counsel EU Policy and Law and Lead of Europe Connect, Brussels

[See profile on LinkedIn](#)

Client Centricity

ESG Events

Loyens & Loeff hosted numerous events in 2025 focused on environmental, social, and governance topics. A key highlight was the third annual ESG Conference in November, held at our Amsterdam office. The theme, ESG as a driver of long-term competitiveness, focused on EU legislation and emphasised that value creation and ESG go hand in hand. The event brought together industry professionals, thought leaders and legal and tax experts to explore key ESG developments.

The programme featured an insightful interview with Coen van Oostrom (EDGE Technologies), multi-jurisdictional insights on the Omnibus Directive from Michael Green (Latham & Watkins) and Menno Baks (Partner, Amsterdam), a session on ESG litigation and corporate liability with Bastiaan Kemp (Partner, Amsterdam) and Marit Bosselaar (Partner, Amsterdam), responsible investment insights from Maaïke van der Schoot (Carlyle Alpinvest) and a keynote discussion on climate change as a transformative opportunity with Jacqueline van den Ende (Carbon Equity) and Joyce Kerkvliet (Counsel, Amsterdam). The session was led by our ESG leads Vanessa Marquette (Partner, Brussels), Joyce Kerkvliet and Bram Linnartz (Partner, Amsterdam).

In addition, we hosted a series of insightful talks and industry-focused events, including:

- “Private Equity Expert Series” – seminars on current developments in private equity, including ESG and impact investing.
- “Shaping the Future of Private Equity” – a conference on trends in private equity, including ESG developments, regulation and value creation strategies.
- “Corporate and Fund Aspects of an Asset Acquisition and Their Regulatory Framework” – an event on transaction structures, regulatory frameworks and ESG and AML due diligence.

For a full list of [past events](#), please visit our website.

Client Centricity

ESG Services

Businesses are increasingly embedding ESG into their strategy, operations, financing, and reporting. At the same time, EU sustainability regulation, including CSRD and Corporate Sustainability Due Diligence Directive continues to evolve, alongside growing scrutiny of sustainability claims and greenwashing. We support clients with multidisciplinary legal and tax advice across the ESG spectrum, from strategy development and implementation to compliance, risk management and litigation. In 2025, we focused on Real Estate, Energy & Infrastructure, Private Equity & Funds, Life Sciences & Healthcare and Multinationals.

Real Estate

We support sustainability due diligence in real estate transactions, green documentation and ESG aspects of (re)development. This includes advising on green leases, compliance, incentives and investments in assets with sustainability ambitions.

Energy & Infrastructure

Our work focuses on energy transition matters, including M&A and project financing of renewable assets and platforms. We also support clients on regulatory topics linked to the transition, such as heating networks and related infrastructure.

Private Equity & Funds

Across the fund lifecycle, ESG is embedded in our advice to private equity and fund clients, from structuring and fundraising to portfolio management and exits. This includes SFDR classification and compliance, as well as translating regulatory and market expectations into practical fund documentation, governance and reporting.

Life Sciences & Healthcare

We advise clients on ESG-relevant legal and governance topics at the intersection of sector regulation, investment considerations, and stakeholder expectations.

Multinationals

We support multinationals with integrated legal and tax advice on cross-border matters affecting operations and strategic decision-making. Our multidisciplinary teams coordinate across jurisdictions and expertise areas to help clients manage regulatory change, governance, compliance, litigation and complex transactions.

Client Centricity Awards & recognition

In 2025, Loyens & Loeff and its people received multiple accolades, reflecting our commitment to excellence, innovation, and social impact.

Chambers AND PARTNERS

Top ranked in Europe

- Arbitration
- Corporate M&A
- Dispute Resolution
- Employment
- Energy
- Healthcare
- Investment Funds
- Real Estate
- Tax

19 categories
71 of our people

Legal500

Tier-1 ranked in Europe

- Banking, Finance and Capital Markets
- Commercial, Corporate and M&A
- Dispute Resolution
- Energy: Transactional
- Fintech
- Food
- Healthcare & Life Sciences
- Retail
- Investment Funds
- Private Equity
- Restructuring & Insolvency
- Tax

35 categories
76 of our people

ITR WORLD TAX

Tier-1 ranked globally

- General Corporate Tax
- Indirect Tax
- Tax Controversy
- Transfer Pricing

5 categories
38 of our people

CTC Land Registry

CTC Land Registry is a tool by Loyens & Loeff that connects live Dutch Land Registry data to automated due diligence reports. It delivers accurate cadastral data instantly, reducing errors and improving efficiency. Since its launch in January 2024, it has achieved a Net Promotor Score of 8.8 and is expanding to Belgium, Luxembourg and Switzerland.

Chambers AND PARTNERS

Top ranked in Benelux

Family-owned Businesses & Private Wealth practice:

- Band 1 (the Netherlands, Luxembourg)
- Band 2 (Belgium)

5 of our people

Smart Subscription Tool (SST)

The Smart Subscription Tool (SST) offers a secure online environment guiding investors step by step, reducing paperwork and minimising errors. In 2024, SST supported over 750 subscriptions and serves around 1,000 active users, enabling faster, safer and compliant onboarding.



Award-winning in EMEA

Tech Innovation Firm of the Year

- CTC Land Registry
- Smart Subscription Tool (SST)
- Project SuperCAR

Project SuperCAR

Our Innovation team introduced the SuperCAR prompting methodology (Sensible, Context, Action, Result) to accelerate effective use of generative AI. It has been rolled out to more than 500 colleagues, alongside a GenAI Hub with over 700 members as of June 2025, embedding AI capabilities across the firm.

LegalBusiness

Powered by Legal 500

Recognised as Green Ambassadors in Europe

Named as sustainability legal leaders championing the green transition

4 of our people

Four of our [colleagues](#) were named Green Ambassadors in the Legal Business Europe 2025 guide by Legal 500. This recognition highlights legal professionals demonstrating exceptional legal expertise while contributing to environmental responsibility and integrating sustainability into legal practice.

Client Centricity Awards & recognition



“

“Sustainability in law is not about labels, but about responsibility. Being a Legal Green Ambassador reinforces the importance of embedding environmental considerations into legal advice and decision making every day.”

Vanessa Marquette
Partner, Brussels

➔ [See profile on LinkedIn](#)



“

“Being recognised as Tech Innovation Firm of the Year at the Legal Benchmarking Social Impact Awards 2025 is a great acknowledgement of how we innovate in a responsible and collaborative way, always keeping people at the centre. For our company, technology is a means to an end, helping us remove friction, improve accuracy and build secure, intuitive solutions that enhance our client service.”

Margot Dadi-Tailleur
Head of Innovation, Amsterdam

➔ [See profile on LinkedIn](#)

Excellent Employment Practices

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Excellent Employment Practices

Recruitment

Diversity, Equity & Inclusion in recruitment

We are developing a recruitment strategy that is diverse, fair and inclusive, fully aligned with our values and long term objectives. Our approach focuses on attracting people from a wide range of backgrounds and perspectives, recognising that diversity of thought drives performance and innovation.

Guided by our Alchemy of Talent concept, we look beyond conventional career paths to identify transferable skills, motivation, and individual contribution. This ensures that humanity, intelligence, performance and enjoyment shape a workplace where people can thrive.

Inclusive recruitment practices

Inclusive recruitment is a key consideration across our recruitment processes, with particular attention to campus recruitment. We use inclusive vacancy texts and standardised communication designed to promote equal opportunities and remove unnecessary barriers at the entry stage of our organisation. By carefully reviewing language and accessibility, we aim to reach a broader and more diverse pool of candidates.

In addition, unconscious bias is actively discussed within our recruitment team and remains an important area of ongoing focus. Through continuous awareness and reflection, we support objective, fair and balanced decision making throughout the selection process. These practices contribute to a recruitment experience that reflects our inclusive culture, strengthens our employer brand and supports sustainable retention.

Excellent Employment Practices

Recruitment

Employer branding and stakeholder engagement

We recognise that a strong and credible employer reputation is essential to attracting and retaining high quality talent. Our employer branding initiatives are firmly rooted in diversity, equity & inclusion and underline our commitment to an open and inclusive working environment.

Through targeted campus recruitment activities and close engagement with universities, student associations and early career networks, we actively promote an inclusive employer image among future law and tax professionals. This visibility enhances our ability to connect with talent at an early stage and contributes to a diverse and sustainable talent pipeline.

Strategic partnerships for social equity

Through collaboration with organisations that focus on diversity, equity and inclusion, we extend our reach to talent groups that are traditionally underrepresented in the legal profession. These partnerships reinforce our commitment to social responsibility and equal opportunity, while supporting access to the profession and long term inclusion.



“As a smaller, people-focused office, we value trust, collaboration and creating an environment where everyone can reach their full potential.”

Florence Biner

Head of HR Switzerland, Zurich

[See profile on LinkedIn](#)

Excellent Employment Practices

Learning & Development

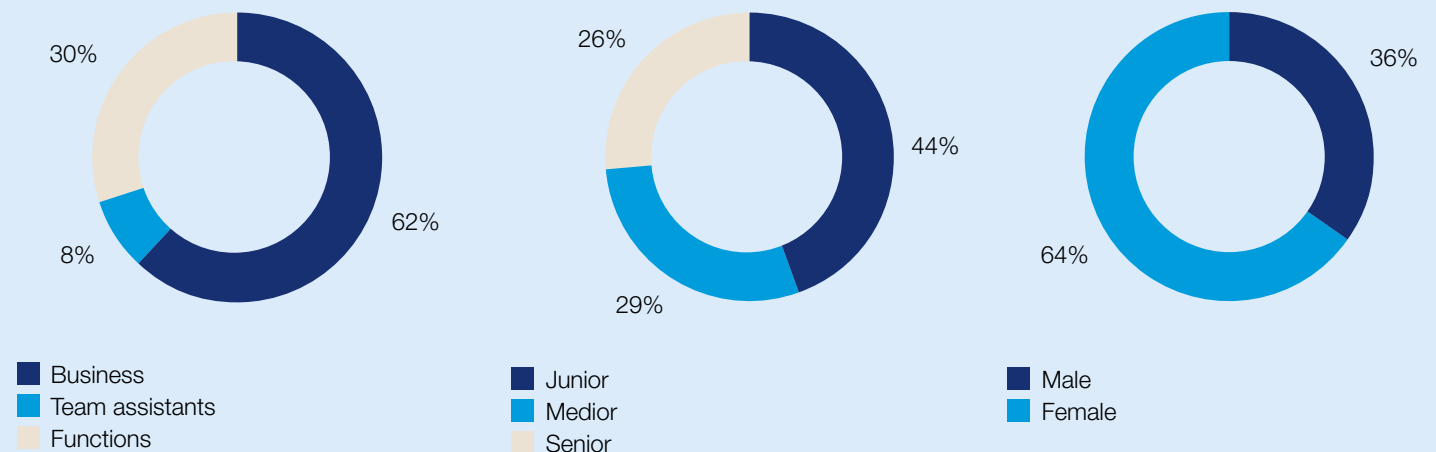
At Loyens & Loeff, continuous learning is part of everyday work. Our training offering covers a wide range of themes – from stronger communication and collaboration to advisory skills and personal development.

This enables colleagues at every stage of their career to build skills that directly support their daily practice.

Participation per profession

248

participants completed the L&D curriculum (incl. Introduction Academy)

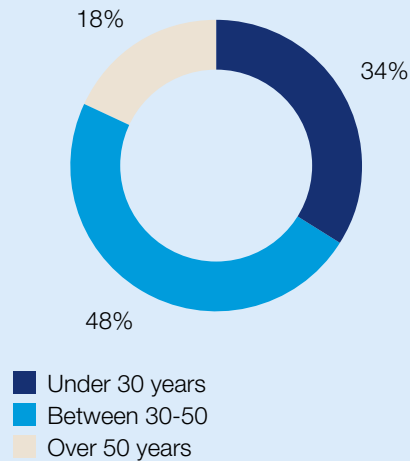


Excellent Employment Practices Diversity, Equity & Inclusion

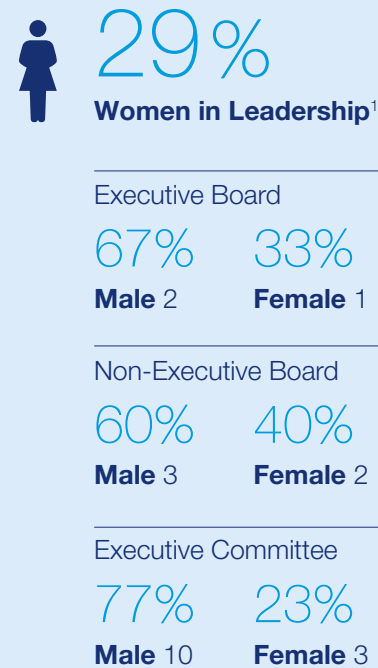
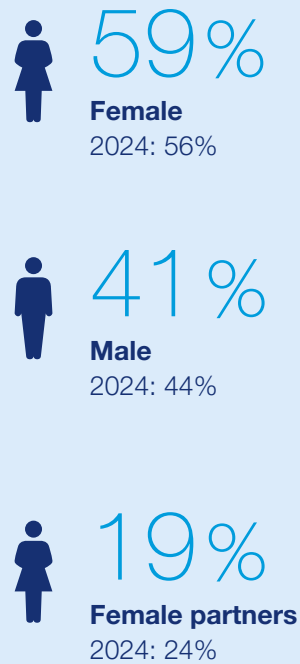
¹This year, we redefined the scope to Women in Leadership to better align with our governance structure.

Our Leadership consists of a Board, comprised of the Executive Board and the Non-Executive board, and the Executive Committee. Our leadership plays a pivotal role in guiding our law firm. They are responsible for setting strategic goals, overseeing financial stability, developing policies, monitoring performance, and making key decisions.

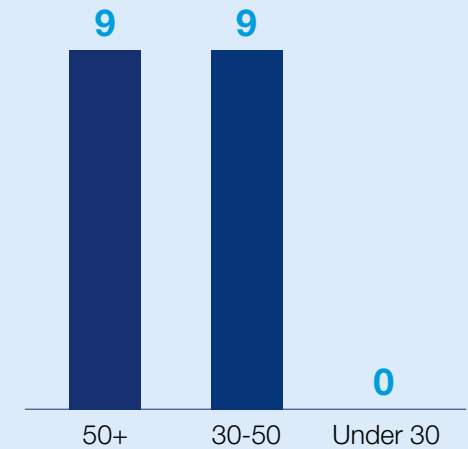
Age distribution



Gender diversity



Age diversity Leadership



Excellent Employment Practices

Social Safety

We are committed to ensuring that our firm remains a great and safe workplace for everyone.

At Loyens & Loeff, anyone – regardless of role, location, or contract type – can seek confidential support from an internal or external advisor regarding inappropriate behaviour or misconduct. A Speak Up channel provides a safe and accessible platform to connect with a confidential advisor or report concerns. All home markets have internal and external trusted advisors who can be contacted to discuss concerns. Advisors listen non-judgmentally, explain possible next steps and keep all information strictly confidential.

Loyens & Loeff uses engagement surveys to measure the perceptions of colleagues. In 2025, we paid special attention to improving the follow-up dialogue that took place after the survey.

The roll-out of peer-group coaching continued in 2025. These sessions create time and space to reflect with peers on everyday situations and behaviour, enabling participants to gain broader perspectives and identify a wider range of options for action when facing workplace dilemmas. In 2025, we ran a successful pilot to include team assistants, which we will continue in 2026.

At the end of the first quarter of 2025, Loyens & Loeff launched a team focused initiative called Heartbeat. The programme consists of several sessions a year and addresses topics such as open, honest and respectful communication, collaboration, psychological safety and trust. Sessions are based on input from colleagues and tailored to team needs and working environments. More than 700 colleagues participated during the first year in the Netherlands and Luxembourg. Heartbeat is now also available in Loyens & Loeff's other home markets.



“Success is not final; failure is not fatal: continuous talent development matters!” Letting people express themselves, shape their career path, and pursue their business goals is essential for their development. I was very grateful that my proposal to develop the coaching activities within the Luxembourg office was met with such enthusiastic support.”

Cécile Arrecgros

Internal Coach, Luxembourg

[See profile on LinkedIn](#)

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[Contact us](#)

Excellent Employment Practices

The Young Board

In January 2025, a newly appointed Young Board commenced its two year term. The Young Board consists of ten young professionals from across the firm's home markets and business lines and serves as an advisory body to the Executive Board. Its purpose is to represent the perspectives of younger employees in discussions with the firm's Executive Board and to contribute to the firm's long term development, people strategy and working culture.

During the year, the Young Board focused on strengthening its role within the firm's governance framework. A key milestone was the formalisation of its structure and ways of working through revised Rules of Procedure, supporting a more structured dialogue with the Executive Board.

The Young Board contributed to discussions on diversity, leadership, sustainable performance and employee engagement. It also provided input on initiatives aimed at strengthening psychological safety and long term talent development.

The Young Board also engaged with colleagues across offices and connected with external Young Board and Next Gen Board networks to exchange best practices on inclusive leadership and employee engagement.



“In our firm, we build relationships not just for today, but for tomorrow. Respect, commitment and humble humanity are the key drivers for working together and staying connected.”

Kris De Schutter

Partner, Brussels

[➔ See profile on LinkedIn](#)

Supporting Civil Society



Supporting Civil Society

Please find an overview of our key contributions to society in 2025 below, structured around our third pillar ‘Supporting Civil Society’, reflecting our commitment to support positive and lasting change.



Access to Justice

Free a Girl - The School of Justice
 Lawyers for Lawyers
 Praktizijnsociëteit
 Pro Bono Connect
 Fonds 4 en 5 mei
 Human Rights Watch
 Stichting Rechtswinkel Amsterdam
 Stichting Vrouwenrechtswinkel
 Maastricht



Talent Development

Be.Face
 IMC Weekendschool
 JA-Europe
 Jeugdeductiefonds
 JINC
 Right to Play



Climate Awareness

Green Business Club Zuidas
 Green Business Club Rotterdam
 Centrum



Arts & Culture

IDFA
 IFFR
 Nationale Opera en Ballet
 Koninklijk Concertgebouw Orkest
 Concertgebouw Amsterdam
 Grachtenfestival
 Nederlands Blazers Ensemble
 Nederlands Dans Theater
 Rotterdam Philharmonisch Orkest
 Young Pianist Festival
 Theater Rotterdam
 Rijksmuseum
 Van Gogh Museum
 Havendiners

Supporting Civil Society

In 2025, our colleagues contributed additional teaching hours through university lectures, academic and professional training programmes, including preparation and knowledge sharing, supported by Loyens & Loeff within their regular employment. In 2025, 389 colleagues taught a total of 8,232 hours.

Furthermore, Loyens & Loeff dedicated 1,147 hours to pro bono work (2024: 770) across 43 cases (2024: 43). Additionally, Lawyers Academy associates contributed 402 hours on CSR-related cases (2024: 290). Lawyers Academy is a six-month programme that equips junior attorneys with practical experience, training, coaching and networking opportunities to accelerate their professional and personal development.



“To me, teaching is not the transmission of raw knowledge. It is about showing that the law offers methods to solve real-life issues, although the solutions must remain open to critical debate. What is not up for debate for me, however, is the intrinsic value of the rule of law.”

Patrick Ries

Senior Associate, Luxembourg

[See profile on LinkedIn](#)



“I have always aspired to teach. My professors shaped not only my legal knowledge but also the way I think, inspiring me to help young people find their own path. I am pursuing a PhD in civil procedure law with the goal of teaching this subject. Teaching is extremely enriching: it compels me to continually deepen and update my knowledge and presents questions I don't usually encounter in everyday practice, insights that also strengthen my legal work.”

Sarah Benzidi

Of Counsel, Brussels

[See profile on LinkedIn](#)

Environmental responsibility

34 Our Environmental Goals

35 Carbon Emissions 2024-2025



Environmental responsibility

Our Environmental Goals

By setting clear objectives and measurable KPIs, we aim to embed environmental responsibility across all offices and among our people. Compared to the CSR Report 2024, we have strengthened and refined KPIs and categories to reflect improved data quality, clearer scope definitions and alignment with the GHG Protocol.

Decarbonisation

- Cut carbon emissions by 50% by 2030, using 2024 as the baseline (including scopes 1, 2, and 3).

Waste

- By 2027, all Loyens & Loeff offices will operate at least six distinct waste streams (residual, paper, glass, PMD, organic, electronic). All waste streams will be measured and reported annually in kilograms and aggregated into tonnes.

Energy management

- All offices must reduce annual operational energy consumption towards the national Paris-aligned intensity level.

2025 updates

The decarbonisation targets use 2024 as the baseline year, reflecting methodological improvements introduced that year, including expanded Scope 3 coverage. This provides a more comprehensive basis for tracking future emissions reductions.

Furthermore, we refined our sustainability framework by converting several former KPIs into measures and by removing others to focus on areas where we can have a more direct impact. Most of these changes concern office-related KPIs, as the buildings are leased. In addition, the target of using only emission-free, office-ordered taxis for business purposes by 2025 has been discontinued, as we have no data control over this target.

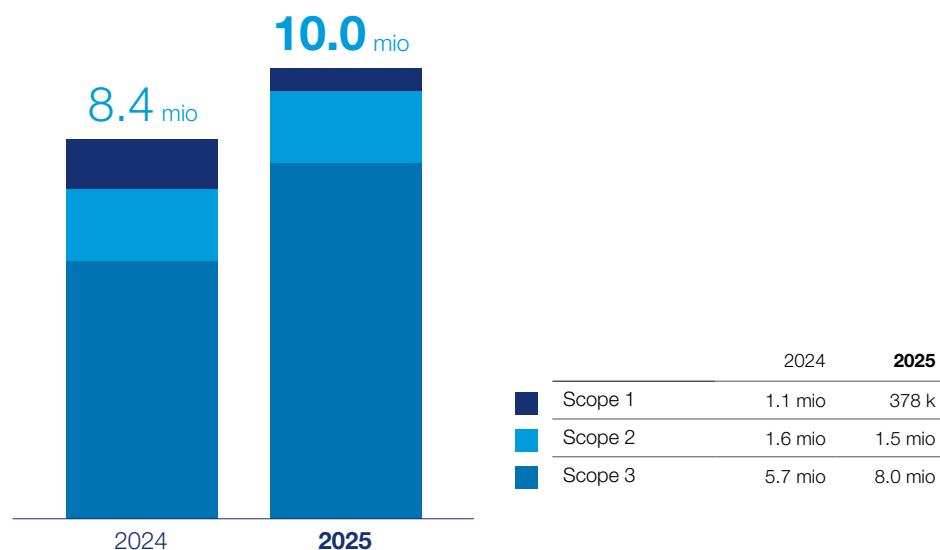
Environmental responsibility

Carbon emissions 2024-2025

Numbers below one million are rounded to the nearest thousand; numbers above one million are rounded to one decimal place.

Carbon emissions per scope firmwide

(in kgCO₂e)



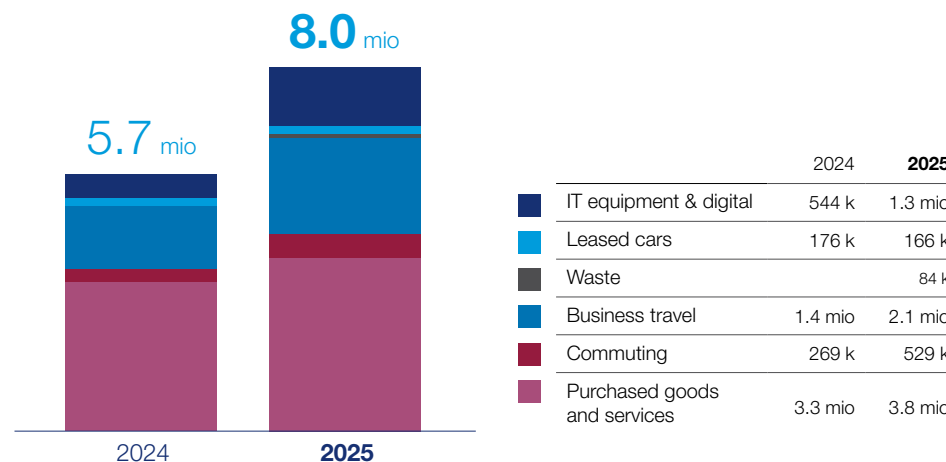
For our 2025 CSR report, we continue to report Scope 2 emissions using the location-based method. This ensures consistency and enables comparison with previous reporting years. Market-based Scope 2 data is not used as the primary approach for year-to-year comparison due to limitations in the estimates made in 2024.

Emissions are largely dominated by Scope 3 emissions in Loyens & Loeff's Greenhouse Gas (GHG) inventory. These Scope 3 emissions were largely calculated using a spend-based methodology derived from invoice data; however, activity data was used for significant emissions categories such as business travel, employee commuting and capital goods.

Scope 3 emissions have increased significantly between 2024 and 2025 due to a large increase in hardware emissions following the renewal of Loyens & Loeff's IT fleet, higher business travel emissions driven by an increase in flights, and the inclusion of waste emissions in this year's reporting. On the other hand, Scope 1 emissions decreased as a result of a review of the methodologies used and improved data availability.

Carbon emissions per category firmwide

Scope 3 (in kgCO₂e)



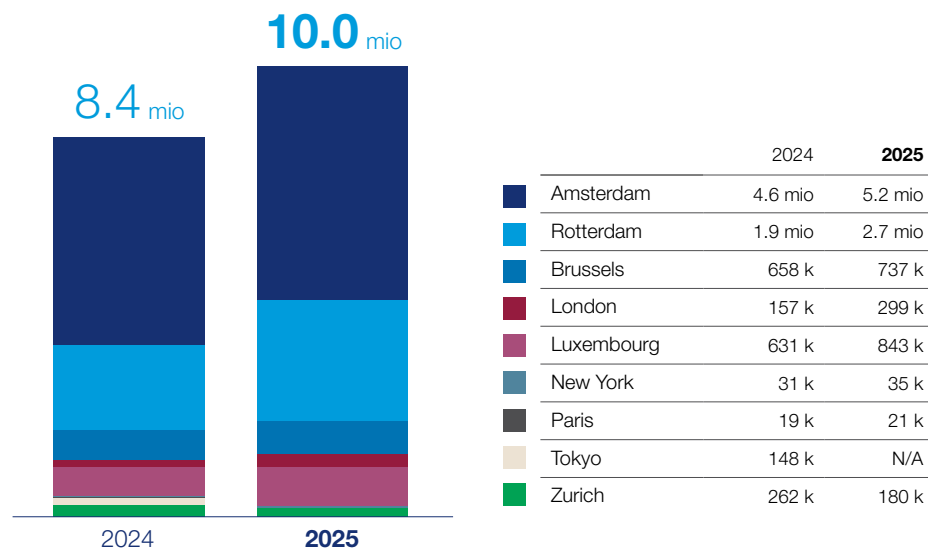
The largest source of emissions within Loyens & Loeff's Scope 3 originates from the Purchased Goods and Services category. This emission estimate was derived from spend data, which introduces some uncertainty regarding the category's emissions. The other significant category within Loyens & Loeff's Scope 3 is business travel, which remains one of the main sources of emissions. This category was mostly estimated using data provided by Loyens & Loeff's various travel agents, ensuring a high degree of accuracy. Limited waste emissions were added to this year's inventory for some offices.

Environmental responsibility

Carbon emissions 2024-2025

Carbon emissions per office

(in kgCO₂e)



The Amsterdam and Rotterdam offices are key sources of emissions within Loyens & Loeff's GHG inventory, accounting for more than 79% of total emissions. This is mainly driven by the large workforce in these two locations. Other smaller offices with low headcounts — London, New York, and Paris, each with a headcount below 10 — still account for a significant share of emissions (approximately 8%) due to the large amount of spend transiting through those offices. The Tokyo office was closed in 2024 and is no longer reported.

Carbon emissions per headcount

(in kgCO₂e)

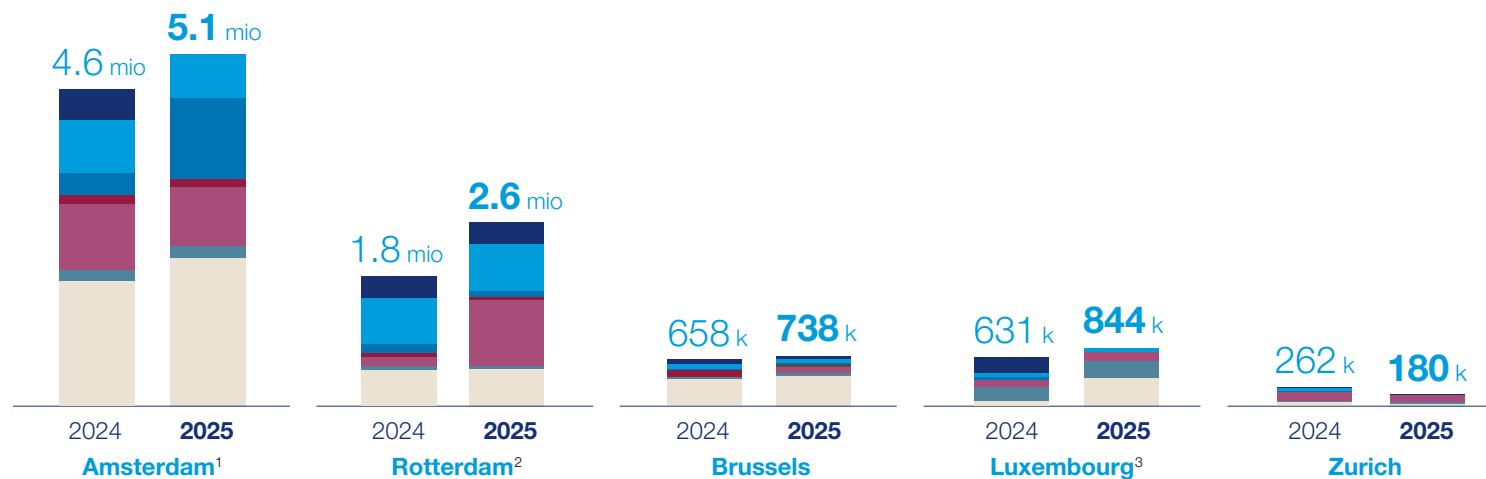
	2024	2025
Amsterdam	5.5 k	6.16 k
Rotterdam	7.1 k	10.8 k
Brussels	3.9 k	4.3 k
London	39.3 k	99.6 k
Luxembourg	2.7 k	3.5 k
New York	7.8 k	8.7 k
Paris	9.4 k	20.7 k
Tokyo	148.2 k	N/A
Zurich	5.7 k	3.9 k

Note that small offices (London in particular), with few employees, may be generating significant emissions per headcount. This is mainly caused by the "Purchased Goods and Services" category, which results in very large expenses for small offices. Based on the headcount as at 31 December 2024 and 2025.

Environmental responsibility

Carbon emissions 2024-2025

Total emissions per office (in kgCO₂e)



	Amsterdam		Rotterdam		Brussel		Luxembourg		Zurich	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Buildings (Scope 1)	447 k		312 k	312 k	58 k	43 k	236 k		19 k	19 k
Buildings (Scope 2)	763 k	645 k	662 k	683 k	79 k	65 k	46 k	45 k	48 k	2 k
IT equipment & digital	324 k	1.1 mio	141 k	96 k	15 k	9 k	49 k		3 k	2 k
Waste		15 k				55 k		13 k		
Leased cars	131 k	128 k	45 k	38 k						
Business travel	953 k	853 k	141 k	960 k	91 k	77 k	97 k	118 k	138 k	102 k
Commuting	159 k	170 k	49 k	41 k	42 k	42 k	203 k	258 k	18 k	18 k
Purchased goods and services	1.8 mio	2.1 mio	513 k	548 k	373 k	447 k	61 k	410 k	37 k	36 k

¹ Our market-based emissions data of Scope 2 for our offices in the Netherlands demonstrates the steps we are taking to reduce our carbon footprint. Scope 2 market-based emissions for Amsterdam would be very low (approximately 75 tCO₂e) due to the purchase of renewable electricity. As the new company-wide IT fleet was registered in Amsterdam, Scope 3 emissions for this office were significantly higher year-on-year.

² For Rotterdam, Scope 2 marketbased emissions would be zero due to the purchase of renewable electricity. By investing in renewable energy, we are actively working to lower our CO₂ emissions. Rotterdam's business travel figures increased significantly in 2025, but this partly reflects a booking effect: some of the travel undertaken by employees from the Amsterdam office was registered under the Rotterdam office.

³ Renewable energy certificates were not available for the Luxembourg office.

Environmental responsibility

Carbon emissions 2024-2025

Emissions in all our offices were primarily estimated using activity data, except for the Purchased Goods and Services category. Refrigerant leakage were estimated using maintenance reports, with no leak reported.

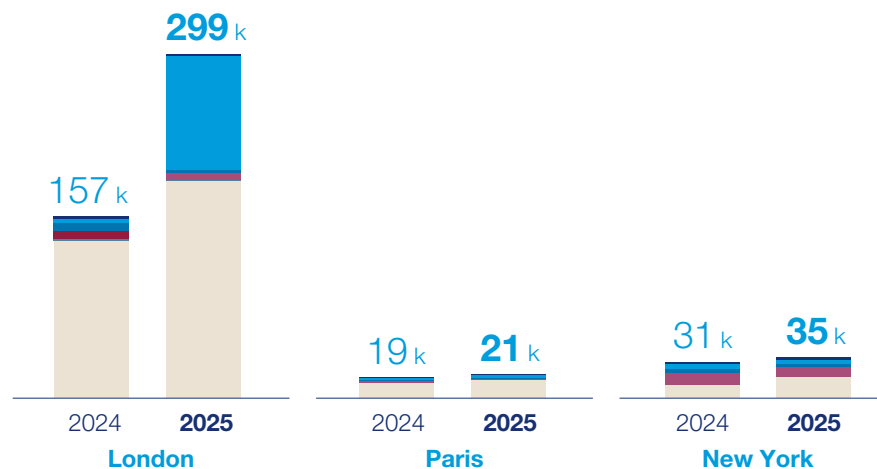
Business travel data was obtained from Loyens & Loeff’s travel agent. For the Netherlands, data on leased cars was gathered from various lessors. Note that for leased cars, data was only obtained for about two-thirds of the fleet, with the remaining one-third requiring some extrapolation. No vehicles are leased by other locations. For the Netherlands, commuting emissions were based on an internal employee survey regarding commuting behaviour. For the other locations, commuting emissions were estimated using average national commuting data.

Electricity emissions were primarily calculated using the location-based method to ensure consistency and comparability with previous years. Market-based emissions were also available for a limited number of locations and are included where applicable. In the Netherlands, the availability of renewable energy certificates allows electricity-related emissions to be reported as zero for certain offices in line with reporting guidelines.

A methodological change in 2025 relates to IT equipment. All newly acquired IT equipment was purchased centrally and initially allocated to the Amsterdam office for reporting purposes. As this equipment is used across all offices, this results in a disproportionate share of IT-related emissions being attributed to Amsterdam, while emissions for other offices appear lower. This reflects a methodological allocation effect rather than an actual increase in IT usage in Amsterdam. In contrast, IT emissions in other offices reflect only local IT purchases.

The low waste-related CO₂ emissions reported for the Rotterdam office (0.01 tonnes) can be explained by two key factors. First, reliable and office-specific data is only available for organic (food) waste. These figures show a downward trend in food waste volumes, with a portion being recycled or treated through more sustainable processing methods, resulting in limited associated emissions. Second, data for all other waste streams (such as residual waste, paper and cardboard, plastics and glass) is managed at building level by the property manager and is not available on a tenant-specific basis. As a result, no reliable calculations can be made for these waste streams at office level.

Representative offices included in the calculations (in kgCO₂e)



	London		Paris		New York	
	2024	2025	2024	2025	2024	2025
Buildings (Scope 1)	2 k	2 k	1 k	1 k	2 k	2 k
Buildings (Scope 2)	4 k	100 k	2 k	2 k	4 k	4 k
IT equipment & digital	7 k	2 k	1 k	1 k	4 k	3 k
Waste						
Leased cars	7 k					
Business travel		6 k	1 k	1 k	10 k	8 k
Commuting	1 k	1 k				
Purchased goods and services	137 k	189 k	13 k	15 k	11 k	18 k



We are Loyens & Loeff, a leading independent, full-service, law and tax firm in Europe that is uniquely on point. We provide deeply pragmatic excellence that gets you further and faster towards achieving your ambitions. We combine law and tax in teams of experts who understand better what matters most to you, and who are invested in your success. We are on point for the most complex challenges and environments, working together to get things done.

Amsterdam, Brussels, London, Luxembourg, New York, Paris, Rotterdam, Zurich

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