Dear...

In January of this year, you received a letter from me and Neele Boelens, the then chair of Milieudefensie Jong, calling on you to share with us the climate plan of your company [name of company]. The plan you submitted, together with the climate plan of the 28 other large polluting companies we approached, was assessed by the research agency NewClimate Institute. Based on their assessment, we presented our Climate Crisis Index in July.

The NewClimate Institute assessment showed that the climate plans of all 29 investigated companies fall far short of what is needed to prevent dangerous climate change. The 29 companies, on average, do not progress beyond 18% CO$_2$ reduction in 2030. This puts them on a collision course with our climate. The goal is to limit global warming to 1.5 degree. These corporate climate plans would have to demonstrate that by 2030, the companies concerned will achieve, at minimum, an absolute CO$_2$ emission reduction of 45% along the entire chain, compared to 2019. This task follows from the Paris climate agreement that companies are also obliged to contribute to.

Unfortunately, [xxx]’s climate plan is among those that do not meet the 45% CO$_2$ reduction imperative. With this letter, we seek to encourage [xxx] to take immediate, decisive, and concrete steps to comply with this requirement.

Companies have a significant responsibility
In the ruling in Milieudefensie’s climate case against Shell the judge unequivocally determined that large polluting companies have an independent and significant responsibility to counter dangerous climate change. The United Nations’ Net Zero report of 8 November is crystal clear on this: non-state-actors must contribute and take responsibility. It concludes, among other things that “non-state actors cannot focus on reducing the intensity of their emissions rather than their absolute emissions or tackling only a part of their emissions rather than their full value chain (scopes 1, 2 and 3)".

In this letter, Milieudefensie informs you about the actions that we took in the previous months and what we are planning for the months ahead.

Preliminary legal investigation
To prompt all 29 major polluters to take concrete steps to drastically reduce their emissions, we have embarked on a preliminary investigation into renewed legal action. Including against [name of company]. We stress that it is not Milieudefensie’s main mission to file lawsuits but to stop dangerous climate change. However, when all other options are exhausted, we are willing and able to take legal action. Milieudefensie hopes that this letter will help [name of company] realise the importance of countering dangerous climate change and recognise the need to take immediate concrete steps. We see legal action as a means, not an end.

Swift and concrete steps are required
All climate reports and all extreme and catastrophic climate-related incidents issue a message that cannot be misunderstood: It is crucial to take swift and concrete steps now to avoid (further) dangerous climate change. Including by [naam bedrijf]. 2030 is only 7 years away.

We challenge [name of company] to take decisive steps that will lead to the required 45% CO$_2$ reduction in 2030.
For Milieudefensie, next spring is the time to take stock, including during shareholder meetings.

Ambitious action will ensure that:

- Targets and action points are realised earlier and more quickly than described in the current climate plan;
- Emissions are drastically reduced in absolute terms in order to reach the necessary 45% CO$_2$ reduction in 2030;
- There is greater transparency and reduction of scope 3 emissions;
An absolute reduction of CO₂ emissions is achieved. This means: No CO₂ reduction through false solutions and offsetting, such as CCS, nuclear energy, compensation, buying certificates, forestation schemes, etc.

**No climate funding without a sound climate plan**

On 3 November, we discussed the importance of sound climate plans with our ministers Jetten for Climate & Energy and Adriaansens for Economic Affairs. In our meetings, we stressed once again that large polluting companies should not receive any subsidies in the absence of a sound climate plan that is in conformity with the Paris Climate Agreement. This call is supported by 60,000 people who signed our petition. To give more impetus to our demands, Milieudefensie’s ‘Operation Climate’ groups have picketed in front of various companies and engaged in discussions with customers and employees to demand an improved climate plan.

**Accountancy firms bear responsibility**

In September, we sent a letter to the accountant firms of the 29 large polluters - EY, PwC, Deloitte en KPMG – to urge them to include climate risks and plans in their customer audits and reporting. To date, this is not being (adequately) addressed, while the climate impact of the activities of these corporations and the associated (business) risks are huge. Both the four major accounting firms and the professional organisation NBA responded positively to Milieudefensie’s call to make climate risk a key audit matter.

With this letter, we seek to urge [name of company] to take decisive measures to make a real difference. We will monitor and assess the steps taken.

Yours sincerely,

Donald Pols & Winnie Oussoren
Director Milieudefensie & Chair Milieudefensie Jong