

Dear CEO,

Our climate demands action now. The time for leaning back is over. For the world, for the Netherlands and for your enterprise. Healthy companies have a climate plan. Which is why we would like to hear what you will be doing to limit dangerous climate change as much as possible.

You are receiving this letter because you lead an enterprise with control over and influence on a substantial amount of CO₂ emissions. An enterprise that can and must contribute to the system change necessary to prevent dangerous climate change.

In our struggle against dangerous climate change, Milieudefensie/Friends of the Earth Netherlands focuses on large enterprises like yours. In this letter, we explain how we will be doing this and what we expect from your enterprise.

Action is now an imperative

The UN Climate Convention and the Paris Agreement determine that global warming must be limited to 1.5 °C. All of the world's countries are in agreement on this and this political consensus is based on state-of-the-art climate science as laid down in the reports of the UN Climate Panel (IPCC). The IPCC calculated in 2018 that in 2030 global CO₂ emissions must be reduced by an average of 45% globally (from 2010 levels) to maintain a realistic chance of realising this imperative objective and averting an existential crisis. This minimum cut-off value has been confirmed by the global community in the Glasgow Climate Pact (November, 2021).

In 2021, the urgency of this mission was once again confirmed in the most recent IPCC report, which further underscores the imperative of immediate, far-reaching and sustainable emission reductions. Without such measures, the remaining carbon budget to prevent dangerous climate change will have been depleted within the next 10 years. Hence, any objective to reach zero emissions in 2050 is meaningless if it does not go hand in hand with substantial emission reductions between now and 2030.

The energy transition required to reach the 1.5 °C objective demands a system change. Without the proportional contribution of key system players, reaching this target becomes impossible.

The ruling in the court case between Milieudefensie/Friends of the Earth Netherlands and Royal Dutch Shell confirms that it is not just countries bearing a co-responsibility to prevent dangerous climate change, but that this extends to companies, too.

The court ruled that Royal Dutch Shell must bring its activities in line with a reduction trajectory concomitant to the Paris Agreement by using its control and influence to almost halve the global emissions caused by the Shell Group within the next 9 years. This applies to all emissions, including the emissions associated with the use of products sold by Shell (scope 1, 2 and 3).

The conclusion is inescapable: action must be taken now, without hesitation and by all available means, to reduce the deficit and prevent the worst impacts of climate change. There's no room for permissiveness. Action is a mandatory obligation. And system players, such as your enterprise, bear a special responsibility. Society demands, the global community expects and the law requires that you take action.

What we ask of you

A healthy company has a climate plan. In Milieudefensie/Friends of the Earth Netherlands' view, the ruling in the case against Royal Dutch Shell implies that every large emitter has a *de minimis* obligation to reduce its emissions in line with the global imperative resulting from the Paris Climate Agreement. And this is what we ask of you. How is your company or the group that your company is part of, concretely and verifiably, giving shape to the changes required between now and 2030? Implementation of this plan should, by 2030, reduce your business' CO₂ emissions (scope 1, 2 and 3) by at least 45% compared to 2019. We expect your plan to be climate-just. The deadline for this climate plan is 15 April 2022.

What you can expect from us

Yours is not the only enterprise we are writing to today. This letter is being sent to 29 Dutch companies in total, comprising enterprises active in a range of sectors. Enterprises which each contribute significantly to causing dangerous climate change through substantial emission of greenhouse gases throughout their business chain. A commitment from these enterprises determines to a large extent whether we will win or lose the struggle to avert dangerous climate change.

To assess the climate plan of your enterprise and those of all of the other companies, Milieudefensie/Friends of the Earth Netherlands has entered into a collaboration with the renowned international New Climate Institute. The New Climate Institute will evaluate all plans and assess their quality and practicality. In June 2022, we will publish the results in a ranking.

In a world in which dangerous climate change forces companies to take action, in our view it is inevitable that policy-makers, investors, financiers, insurers, accountants and other consultants should weigh the risks and liabilities resulting from this threat in their day-to-day operations. This is beginning to emerge in the attitudes of large pension funds as well as accountants through the International Sustainability Standards Board. As a civil society organisation, we will continue to remind these parties of their obligations, risks and independent responsibilities.

Are you a frontrunner or a straggler?

This letter serves as an announcement, but above all, it is an invitation. Because it is neither our wish nor our ambition to engage in legal battles with all of the Netherlands' large polluters. We much prefer to enter into a dialogue about how to achieve a just climate transition. Our objective is that all system players, such as your enterprise, play their part. We will acknowledge and, if required, support frontrunners; stragglers can count on our unrelenting pressure.

It is possible that we are unfamiliar with your most recent climate plan. If so, then please get in touch. We look forward to your prompt reaction.

Yours sincerely,

Donald Pols, director Milieudefensie

Neele Boelens, chair of Jongeren Milieu Actief

Correspondence: peer.de.rijk@milieudedefensie.nl

Accompanying text emails, 5 July 2022

1. E-mail to CEOs

Subject: Milieudefensie publishes ClimateCrisis-Index

Dear [name CEO],

Today is the day: Milieudefensie (the Dutch chapter of Friends of the Earth) publishes the **ClimateCrisis Index**, the outcomes of the survey carried out by the NewClimate Institute. The ClimateCrisis Index assesses the climate plans of 29 companies. As you know, your company's climate plan has been included in this index.

Outcomes

The NewClimate Institute has mapped what 29 large corporations are doing to help prevent dangerous climate change. It is the first time information is publicly available on this scale.

The research findings are cause for concern: All of the 29 corporate plans submitted to Milieudefensie fail to meet the international targets resulting from, inter alia, the UN Climate Convention and the Paris Climate Agreement. **Your company's climate plan is also falling worryingly short.**

What's next?

In response to the NewClimate Institute's ClimateCrisis Index, Milieudefensie is starting a preliminary legal investigation probing all legal options for new lawsuits.

We expect you will use the outcomes of the ClimateCrisis Index to your advantage and make every effort to bring your climate policy up to par. This is the only way forward to ensure that your company will change from a laggard to a front-runner.

We thank you for your consideration.

Yours sincerely,

Peer de Rijk, on behalf of

Donald Pols & Neele Boelens
Director Milieudefensie & Chair Jongeren Milieu Actief (JMA)

Contact: klimaatplan@milieudefensie.nl

[Via this link](#) you can find the report – “Evaluating corporate target settings in the Netherlands” including the methodology and the summary in Dutch and English. You can find our press release in the attachment.

3. Works Councils

Subject: Milieudefensie publishes ClimateCrisis-Index

Dear members of the Works Council,

Dear [name of Chair]

Today is the day: Milieudefensie (the Dutch chapter of Friends of the Earth) publishes the **ClimateCrisis Index**, the outcomes of the survey carried out by the NewClimate Institute. The ClimateCrisis Index assesses the climate plans of 29 companies. As you know, your company's climate plan has been included in this index.

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What's next?

Milieudefensie would be happy to discuss with you what it would take to encourage your management to draw up a climate plan that is fit for a future-proof company.

..... **When talks are already underway**

Milieudefensie is happy to continue its discussions with your Works Council, to encourage your management to draw up a climate plan that is fit for a future-proof company.

We thank you for your consideration. Please let us know if you have any questions.

Yours sincerely,

Peer de Rijk, on behalf of

Donald Pols & Neele Boelens
Director Milieudefensie Chair Jongeren Milieu Actief (JMA)

Contact: klimaatplan@milieudefensie.nl

[Via this link](#) you can find the report – “Evaluating corporate target settings in the Netherlands” including the methodology and the summary in Dutch and English. You can find our press release in the attachment.

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% CO₂reduction 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 CO₂emission 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% CO₂reduction 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% CO₂reduction 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% CO₂reduction in 2030;
- There is greater transparency and reduction of scope 3 emissions;

- An absolute reduction of CO₂emissions is achieved. This means: No CO₂reduction 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

(Example)

For the attention of (Example)

Amsterdam, 21 March 2023

Re: Climate action or court proceedings?

Dear

Last year, Milieudefensie asked your company for a climate plan that is demonstrably aligned with the Paris Climate Treaty, leading to at least 45% CO₂ reduction in 2030, in an absolute sense, along the entire business chain (i.e., scopes 1, 2 and 3).

In June, we published the Climate Crisis Index (CCI). Neither your company, nor any of the 28 other companies, appear to be doing enough to halt dangerous climate change. This makes your company legally vulnerable.

Social outrage

Many polluting companies are realising extreme profits. These are invested in paying out bonuses or rewarding their shareholders. Meanwhile, climate ambitions lag far behind. You will have noticed the social outrage at companies that use their profits to continue causing dangerous climate change.

No time to lose

As you know, preventing an existential climate crisis requires immediate action by your company and the others included in the CCI. In 2018, the IPCC calculated that it is necessary to reduce global CO₂ emissions by 45 percent by 2030 (compared to 2010) in order to prevent this scenario.

In the 2021 Glasgow Climate Pact, the imperative for this specific reduction target for 2030 has been confirmed by all countries in the world. In that same year, the urgency of this task was reaffirmed in the most recent report of the IPCC, the UN Climate Panel, which underlines the need for immediate, far-reaching, and sustainable emission reductions. Without such measures, the remaining carbon budget for preventing dangerous climate change will have been depleted within 10 years. Hence, an ambition to reach zero emissions in 2050 is meaningless if it fails to go hand in hand with absolute emission reductions between now and 2030.

The energy transition required to meet the 1.5°C target demands a system change. Without a proportional contribution from key system players, such as your company, it will be impossible to reach this target. What you and other system players do or do not do will in large part determine what our common future will look like.

Second Climate Crisis Index

In the period after publication of the Climate Crisis Index, we have seen too little movement. Of course, it is entirely possible that you do have plans, but that these are not in the public domain or that your plans have not yet or insufficiently been assessed. Hence, it is now time for a second, independent investigation. We hope that this will show that your company is taking significant steps to prevent dangerous climate change so that we can hail it as a green frontrunner. SEO Amsterdam Economics will make an inventory of the climate plans of each of the 28 companies on our list and analyse and assess them. This will be done in the exact same way as in our first survey.

The deadline for submitting your climate plan is Monday 24 April 2023. Please note: this is a hard deadline. After this date, we will not be accepting any plans or amendments. Please send in your plan to ccrm@seo.nl

Will you be doing what is needed?

The outcomes of the new CCI will be expressly included in the legal preliminary investigation that Milieudefensie is conducting into, inter alia, your company. As we announced in our previous letter, companies that refuse to make the required contribution to preventing dangerous climate change can count on our unrelenting pressure.

World-wide it has become clear over the past decade, at the scientific, political, and legal level, that limiting global warming to 1.5°C is crucial to (i) prevent substantial and irreversible damage to people and planet; and to (ii) be able to continue to protect and respect human rights across the world, including in the Netherlands.

A refusal to make an adequate contribution to attaining the temperature goal of the Paris Agreement is therefore not only a serious infringement on morality and the norms and values underpinning our society; it also leads to liability risks for large emitters, their financiers and board members. Your company belongs to the category of businesses and institutions to which these risks apply.

In the absence of the necessary climate-conscious change of direction, you will have to consider that your company or institution will be held liable in court for responsibility not taken.

It is neither our ambition nor our intention to enter into a legal battle with all major emitters. Our goal is not to litigate, but to prevent dangerous climate change. All system players – and that includes your company – will have to proportionally contribute to this goal. We would prefer if this would come from a moral awareness on the part of you, your board, and your shareholders; or from the realisation that world-wide human rights and global liveability are at risk if you do not move and start to act in conformity with the Paris Agreement.

However, should there be no such moral awareness, and should the new index show that you are taking insufficient action to prevent dangerous climate change, Milieudefensie is willing and able to launch legal proceedings against your company.

Meanwhile, we hope for a good climate plan from your side, so that we can work together to tackle the climate problem.

Looking forward to your prompt response,

Yours sincerely, Peer de Rijk

On behalf of Milieudefensie's Director Donald Pols and Winnie Oussoren, Chair of Milieudefensie Jong

Correspondence: klimaatplan@milieudefensie.nl