

Environmental, Social & Governance






Three factors are increasingly influencing the development of successful corporate strategies, IPOs, the public image of companies and groups and the ability to secure financing for projects on the capital market. The fulfilment of sustainability criteria determines the value of assets and influences investment behaviour. The term **ESG** stands for sustainability in the three areas of environment (**E = Environment**), social (**S = Social**) and governance (**G = Governance**). Compliance with environmental, social and governance standards is being required not only by a growing section of society which therefore means our clients, but also by investors and business partners. The demand for tangible and sustainable commitment in all three areas is increasing across all sectors of industry.

This is being done out of conviction but also in response to new and rapidly changing legal requirements at national and international level. Moreover, the obligations for companies arising from ESG are becoming increasingly stricter. The range of legal requirements is far-reaching: regulatory obligations arising from sustainability legislation, ESG due diligence in the context of transactions, the identification and elimination of risks in the supply chain and the introduction of whistleblower programmes or the risk of greenwashing are just some of the aspects that are now presenting companies with legal challenges. Not least due to the range of obligations and the resulting legal challenges, it is essential to take a comprehensive approach to efficient and effective ESG legal advice.

Our team of ESG experts works across all legal areas and offices. As a full-service law firm, we have the relevant expertise in all legal areas that influence sustainable business practices. We offer our clients ESG-compliant legal products and establish functioning CSR and ESG compliance in line with international standards. We advise on the implementation of sustainability strategies, the reduction of ESG-related risks and the legal requirements arising from new regulatory requirements.

## Our ESG legal advice covers the following aspects and areas, among others:

<p><b>Environmental</b> </p> <ul style="list-style-type: none"> <li>■ Renewable energies: transactions and regulation</li> <li>■ Grid expansion and storage</li> <li>■ Hydrogen including the value chain</li> <li>■ Identification and assessment of environmental risks</li> <li>■ Green antitrust   competition compliance</li> <li>■ Green buildings   green leases</li> <li>■ Emissions trading</li> <li>■ Climate protection lawsuits</li> <li>■ Environmental product compliance</li> </ul>	<p><b>Social</b> </p> <ul style="list-style-type: none"> <li>■ Supply Chain Due Diligence Act (LkSG)</li> <li>■ The future of work</li> <li>■ Diversity and inclusion</li> <li>■ Occupational health and safety</li> <li>■ Employee participation</li> <li>■ Fair working conditions</li> <li>■ Identification and assessment of social risks in transactions</li> </ul>	<p><b>Governance</b> </p> <ul style="list-style-type: none"> <li>■ ESG reporting and disclosure obligations (CSRD)</li> <li>■ Advice for management and supervisory boards</li> <li>■ Identification and assessment of management risks in transactions</li> <li>■ Green advertising</li> <li>■ Compliance and risk management</li> <li>■ Whistleblowing</li> <li>■ Transparency</li> <li>■ Export controls</li> </ul>
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**Sustainability has also become a dominant value driver on the global financial markets. ESG-compliant investments are in demand among institutional and private investors.**

We advise our clients comprehensively on all issues relating to sustainable finance:









**Sustainable Finance**

- Taxonomy Regulation
- Disclosure Regulation
- Benchmark Regulation
- Financial ESG compliance

- Green and sustainability-linked loans
- Green bonds, social bonds, sustainability-linked bonds
- ESG regulatory projects



### Always up to date

-  Read new ESG-related topics on our ESG website here
-  Read financial market-related ESG insights on our blog "Supervisory law notes"
-  Discover our advice in the field of renewable energies
-  Listen to our ESG podcast "Now more than ever"
-  Read our comments on important developments in energy law in our series of publications
-  GAP analysis, risk analysis or route plan: Here you will find topics relating to the LkSG
-  Legally compliant implementation of a whistleblower solution - the HinSchG
-  Advertising with environmental claims - our "Green Claims Enforcement Tracker"

### Your contacts for ESG in Germany

Regardless of which of the above-mentioned areas your enquiry relates to, we will put you in touch with the relevant experts in our teams.



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