

Navigating conflicting ESG regimes

A playbook for cutting
through cross-border
complexity

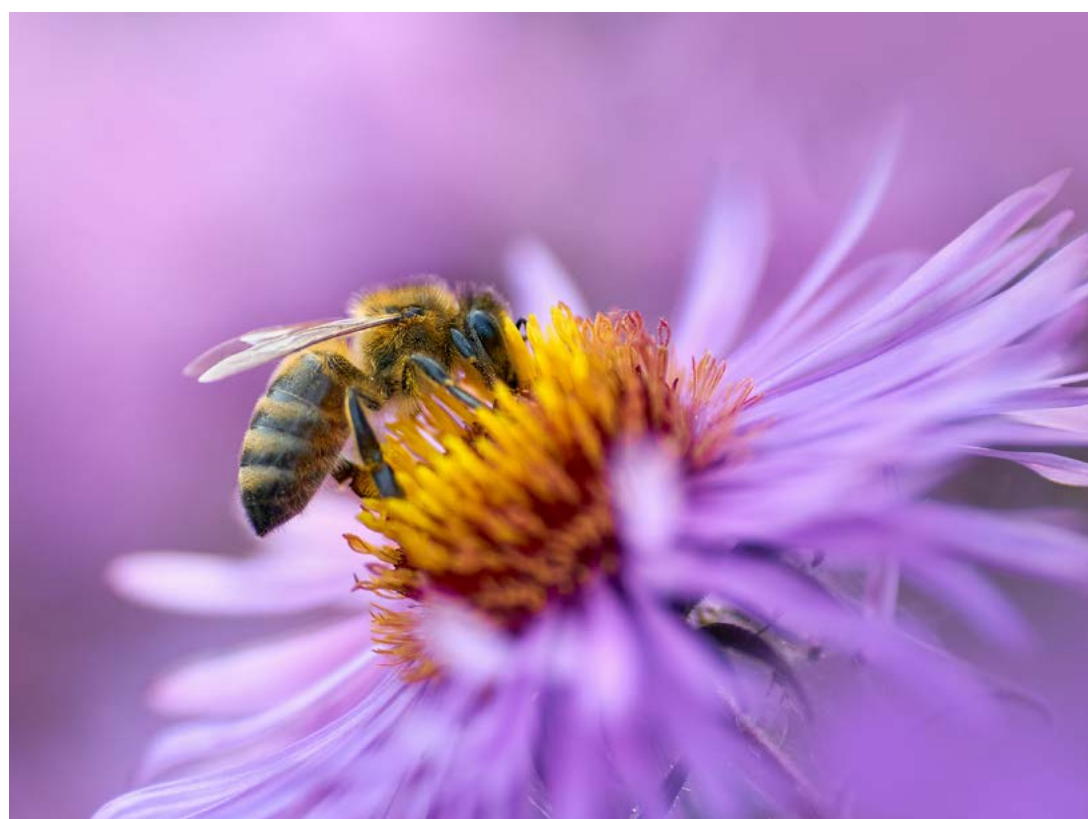
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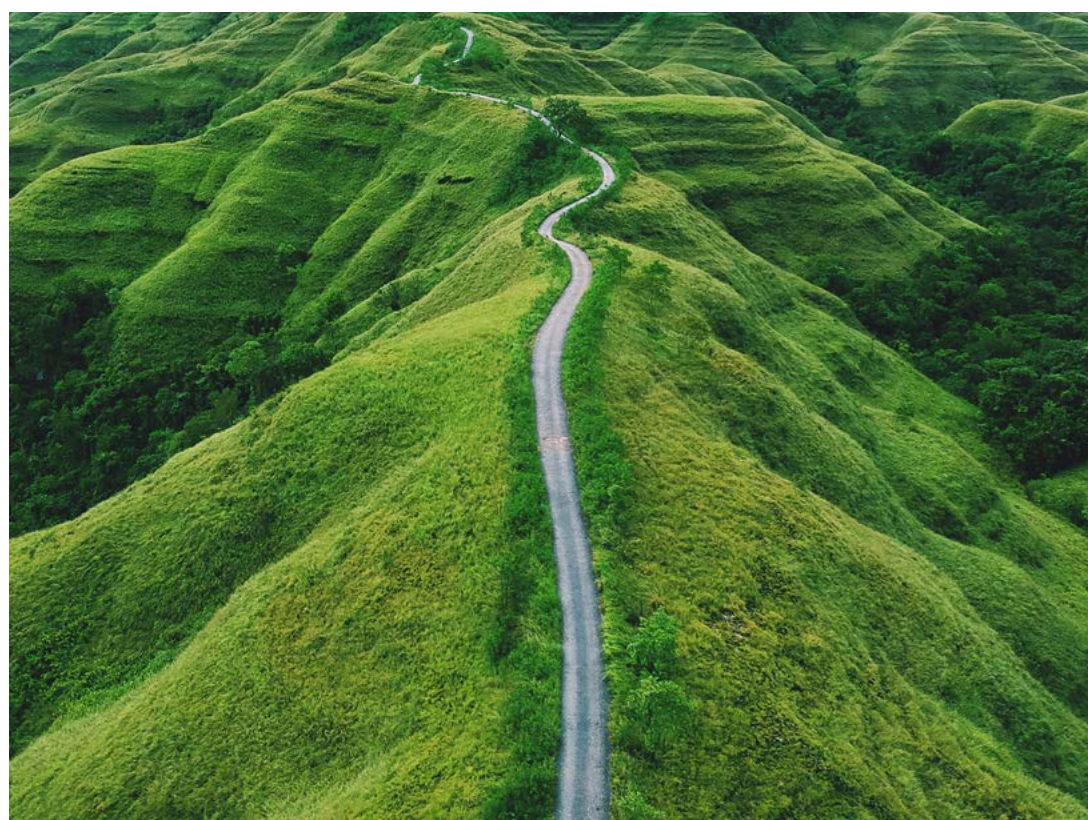
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Executive summary



ESG regulations are evolving at an unprecedented pace, creating a complex and often contradictory landscape for businesses operating across multiple jurisdictions.

While the European Union continues to drive ambitious mandatory disclosure requirements, the U.S. regulatory approach is shifting rapidly under the new administration, creating uncertainty for companies. Meanwhile, jurisdictions across the UK and APAC are adopting varied regulatory frameworks, further complicating global strategy.

For businesses, this fragmentation presents both risks and opportunities. Misalignment with emerging regulations can lead to legal exposure, reputational damage, and operational inefficiencies. At the same time, companies that take a proactive approach—adopting best-in-class practices that transcend jurisdictional inconsistencies—can gain a competitive edge, build investor confidence, and future-proof their operations.

With ESG regulation continuing to evolve, now is the time for businesses to take a forward-looking approach. We've developed this playbook to help you and your organizations understand the complex web of regulations impacting you, enabling you to stay ahead of the curve, mitigate risks, and maximize opportunities in an increasingly complex landscape.



Now is the time for businesses to take a forward-looking approach.

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Risks and
opportunities
for businesses



Regulatory & compliance risks

Failure to comply with ESG regulations can expose businesses to fines, litigation, and reputational damage. The stakes are rising as regulators increase enforcement actions and investors, consumers, and advocacy groups demand greater accountability. Key risks include:

- **Regulatory penalties & fines**

Jurisdictions like the EU are imposing financial penalties for non-compliance.

- **Litigation & shareholder activism**

Greenwashing claims, misstatements in sustainability disclosures, criticism of inadequate transition plans and ESG-related fiduciary duty lawsuits are on the rise across jurisdictions.

- **Cross-border compliance burdens**

A company that meets disclosure requirements in one jurisdiction may still be out of step elsewhere, leading to regulatory scrutiny and operational headaches.

Operational challenges

Conflicting ESG requirements create complexity in reporting, supply chains, and investment decisions. Businesses must navigate:

- **Divergent disclosure standards**

The EU's Corporate Sustainability Reporting Directive (CSRD) imposes (for the time being) prescriptive reporting obligations, while within the U.S. standards may vary greatly across states and federal regulations are in flux.

- **Supply chain due diligence pressures**

Regulations like the French Law on the Duty of Vigilance, the German Supply Chain Act, the EU's Corporate Sustainability Due Diligence Directive (CS3D), as well as human rights due diligence requirements in India and Japan, require companies to assess risks across their supply chains—often conflicting with business secrecy or trade restrictions elsewhere.

- **Sector-specific challenges**

Certain industries, such as energy, finance, and consumer goods, face heightened scrutiny, requiring tailored compliance strategies.



Competitive advantages: ESG as a business driver

For businesses that take a proactive approach, ESG is more than a compliance burden - it is a value driver. Companies that align with the highest global standards position themselves as industry leaders, benefiting from:

Investor confidence & capital access

Institutional investors and asset managers are increasingly favoring companies with strong ESG credentials, influencing stock valuations and access to financing. Research indicates that institutional investors consider ESG performance when making investment decisions, with a particular emphasis on governance factors, as they help mitigate risks of adverse events.

Enhanced brand reputation & customer loyalty

Consumers and B2B partners are prioritizing sustainability in their purchasing decisions, making ESG performance a key differentiator. Integrating ESG principles into business operations not only mitigates risks but also unlocks opportunities to enhance brand reputation and foster stronger stakeholder relationships.

Innovation & market leadership

Companies that integrate ESG into their business models, products, and governance structures can drive innovation, enhance resilience, and create long-term value. By embedding ESG considerations into their strategies and operations, companies are better positioned to navigate the evolving regulatory landscape, anticipate and mitigate risks, and capitalize on new opportunities, leading to sustainable growth and a competitive edge.



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The ESG
regulatory
landscape – a
global patchwork



The EU
perspective



The UK
perspective



The Hong Kong
perspective



The Mainland
China perspective



The United States
perspective

The EU perspective: strengthening accountability

The EU has introduced sweeping ESG regulations under the European Green Deal, aiming to enhance corporate sustainability, accountability, and transparency. However, recent political shifts have led to delays, revisions, and ongoing debates, creating uncertainty for businesses navigating compliance.

Key ESG regulations in the EU

Taxonomy Regulation (Regulation 2020/852)

Defines criteria for sustainable economic activities.

- Applies to companies subject to the Non-Financial Reporting Directive (NFRD).
- Effective since July 2020; sustainability disclosures required from January 2022.

Corporate Sustainability Reporting Directive (CSRD) (Directive 2022/2464)

Expands non-financial reporting obligations, requiring affected companies to disclose detailed sustainability information with a goal to enhance ESG transparency.

- Replaces NFRD, applies to a broader range of companies, and mandates the use of European Sustainability Reporting Standards (ESRS).
- National – level implementation started in 2023 with phased application.

Corporate Sustainability Due Diligence Directive (CS3D) (Directive 2024/1760)

Requires companies to prevent, identify, and mitigate adverse human rights and environmental impacts across their operations, subsidiaries, and business partners.

- Covers operations, subsidiaries, and business partners (upstream & downstream).
- Mandates climate transition plans and civil liability for non-compliance.
- Adopted July 2024.





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Regulatory pushback, delays, and a new approach

Just as the debate seemed settled, sustainability reporting and diligence became the subject of renewed discussions:

- Germany (December 2024) – Proposed a two-year delay to CSRD and increased reporting thresholds.
- France (January 2025) – Requested indefinite postponement of CS3D, citing competitiveness concerns. France also expressed openness to a two-year CSRD postponement, particularly for SMEs, while advocating simplified reporting with a stronger focus on climate objectives.
- Germany (April 2025) - Proposed abolition of Supply Chain Act.
- Austria, Czech Republic, Ireland, Hungary, Croatia, and the Netherlands backed these efforts.
- European Commission Response (February 2025) – Proposed an omnibus regulation to streamline ESG rules:
 - Postpone CSRD & CS3D to 2028.
 - Align CSRD thresholds with CS3D.
 - Reduce SME compliance burdens.
 - Limit due diligence obligations to direct suppliers.
- Removal of civil liability.

These legislative proposals now await approval from the European Parliament and the Council. The legislative process could be prolonged, as seen during CS3D negotiations. While the Commission has urged prioritization, it remains to be seen to which extent the European Parliament and the Council will support the proposed changes. You can read more about the status of these processes [here](#).

While the Commission aims to simplify compliance, many businesses, particularly those preparing to publish their first ‘Sustainability Statement’ this year, face uncertainty and potential regulatory shifts after having invested substantial resources to prepare for this important milestone.





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What this means for in-house counsel:

Monitor shifting timelines

The regulatory landscape is fluid, and delays may impact ESG strategy.

Ensure flexibility in compliance planning

Companies may need to adjust their ESG reporting and due diligence efforts.

Watch for legislative updates

The European Parliament and Council will decide the fate of these changes.





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The UK perspective: a market-led approach

Even before it hosted COP26, the UK had positioned itself ambitiously to meet net-zero by 2050, in attempt to emphasize the opportunities this would bring to the UK economy.

Fast forward almost five years and the UK Chancellor confirmed this ambition by announcing that the UK would become a global hub for transition finance. The UK has taken a market-based and collaborative approach to sustainability legislation and voluntary initiatives with broad stakeholder consultation and buy-in.

The introduction of a number of initiatives has supported this, including anti-greenwashing rules, climate reporting for FCA-authorized firms, large and listed companies and asset managers and sustainable investment product disclosure and labels. As well as principles and proposed legislation for ESG rating providers and the launch of national funds to finance clean energy and the transition, such as

the National Wealth Fund. The importance of strategy to provide capital to support decarbonization pathways and bolster finance flows to support the UK's net-zero transition is clear and the UK's Transition Finance Market Review sets out a blueprint to achieve this. To summarize the primary drivers in the UK:

- Mandatory Climate Reporting (Task Force on Climate-Related Financial Disclosures (TCFD)-based) – Applies to large and listed companies, asset managers, and FCA-regulated firms.
- Transition Finance Market Review (2024) – Provided a blueprint for the UK to take opportunities posed by the net-zero transition.

- Sustainable Disclosure Requirements for UK investment products (SDR) (2024) –
 - Introduces an anti-greenwashing rule.
 - Establishes sustainability investment labels: Sustainability Focus, Sustainability Improvers, Sustainability Impact and Sustainability Mixed Goals. Naming and marketing rules.
 - Consumer-facing disclosure requirements and product- and entity-level disclosures.
- Potential UK taxonomy – Consultation ongoing on whether to introduce a sustainable activities classification system.





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What this means for in-house counsel:

Leverage voluntary frameworks

In the UK, we see voluntary regimes shift to mandatory regimes (e.g., TCFD).

Align global reporting strategies

UK looks likely to endorse International Financial Reporting Standards (IFRS) S1 & S2, reducing divergence risks.

Anticipate greenwashing enforcement

Firms marketing sustainable investments and products generally must ensure accurate and clear disclosures.





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The Hong Kong perspective: strengthening ESG in financial markets

Hong Kong's regulatory authorities are currently prioritizing the environmental component of ESG criteria, driven by the global recognition of climate risks and the rising interest in sustainable investments.

This emphasis on ESG policies is integral to Hong Kong's objective of maintaining its position as a leading international financial center. As part of this strategic focus, Hong Kong regulators have concentrated their efforts on establishing globally consistent standards for sustainability reporting for listed companies and across the financial sector.

Key regulatory drivers for ESG in Hong Kong include:

- Hong Kong Monetary Authority – Requires banks to adopt climate risk management frameworks.
- Securities and Futures Commission – Imposes ESG-related risk management and disclosure obligations on fund managers.
- Hong Kong Stock Exchange (HKEx) ESG Rules: The new disclosure requirements shift away from the traditional corporate sustainability reporting of emissions or

energy consumption data, and will require issuers to incorporate sustainability considerations into their corporate strategy planning, identify climate-related risks and opportunities, and develop action plans in relation to these issues. This will be implemented to different issuers in phases, according to the size of their market cap.

- New Climate Disclosure Requirements (2025) –
 - Phase 1: Mandatory greenhouse gas emissions reporting.
 - Aligns with IFRS S2 Climate-Related Disclosures.
- Previous Comply-or-Explain ESG Rules – Required board statements on ESG strategy.

With the evolving regulatory expectations in the last few years, financial institutions and listed companies face the challenge

of meeting these requirements. Other risks and challenges include:

- ESG Data Collection Difficulties – Especially for financial institutions with diverse portfolios.
- Compliance Burden on SMEs – Smaller listed companies struggle with new strategic ESG planning requirements.
- Regulatory Enforcement Risks – Incomplete or misleading ESG disclosures could trigger investigations and fines, while exaggerations can lead to accusations of greenwashing, undermining investor trust.

As new requirements roll in, there will be increasing controls around ESG-related disclosures and solicitation for ESG investments or products. As a consequence, the risks of regulatory enforcement will become significant for financial institutions and listed corporations alike.





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What this means for in-house counsel:

Ensure ESG disclosures align with IFRS S2

New HKEx rules increase
compliance risks.

Invest in ESG data infrastructure

Reduces costs and
improves reporting
accuracy.

Anticipate future enforcement

Greenwashing risks are
growing, even without
precedent ESG enforcement
cases.





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The Mainland China perspective: a shift toward mandatory ESG reporting

China's ESG regulatory framework has evolved significantly over the past two decades. In 2020, China announced its goal to achieve peak carbon by 2030 and carbon neutrality by 2060.

Since then, China has subsequently released a plethora of policies and voluntary guidelines to facilitate green transition. While ESG disclosures remain largely voluntary, last year saw a shift towards more structured and mandatory reporting.

Key ESG regulations in China currently include:

- Stock Exchange ESG Guidelines (2024) –
 - Applies to SSE 180, STAR 50, SZSE 100, ChiNext Index, and dual-listed firms.
 - Mandatory ESG disclosures by 2026.
 - Listed companies are required to identify whether each topic in the guidelines

has a significant impact (financial significance) on their business model, business operations, development strategy, financial status, operating results, profits, financial methods, and costs in the short, medium, and long term. Companies must also identify whether their performance under each topic has a significant impact on the economy, society, and the environment itself (impact significance).

- Ministry of Finance's Sustainability Disclosure Guidelines (2024) –
 - Aligns with IFRS S1 and S2 (governance, risk, targets).

- Double materiality approach (impact on both financials & ESG outcomes).
- Climate disclosure standards expected by 2027.

These mark the first stage in China's plan to issue both general standards for corporate sustainability disclosures and climate-related disclosure standards by 2027, as well as constituting an important step in the development of a disclosure culture in China.





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What this means for in-house counsel:

Prepare for mandatory disclosures

Early compliance planning is key for businesses operating in China.

Understand double materiality

ESG reporting must address both financial and environmental/social impacts.

Monitor upcoming climate regulations

China's 2027 climate disclosure standards could reshape compliance obligations.





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The United States perspective: a deeply divided landscape

ESG policy in the U.S. is increasingly shaped by two opposing trends:

1

A federal reversal

The Trump Administration is actively dismantling ESG policies, reversing climate and DEI initiatives.

2

State-level polarization

“Red” states (e.g., Texas) are restricting ESG efforts, while “Blue” states (e.g., California) are doubling down on ESG regulations.

This divide is expected to widen in the coming year, with the federal government opposing ESG measures, while large Democratic-led states push aggressive counter-measures within their jurisdictions.





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Factors impacting the current climate include:

1. The SEC's climate disclosure rule: dead on arrival?

- The SEC finalized its climate disclosure rule under the Biden Administration in early 2024, requiring public companies to report climate risks and emissions.
- The rule faced immediate legal challenges, and its implementation was stayed.
- The Trump Administration will not defend the rule in court, ensuring its effective demise —either through litigation or repeal.

What this means for in-house counsel:

ESG reporting obligations are now in flux—companies may need **contingency plans**.

Expect increased reliance on **state-led disclosure mandates** (e.g., California's Climate Accountability Package).

Companies should align with **voluntary global ESG standards** to maintain investor confidence.





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Factors impacting the current climate include:

2. DEI under attack: sweeping federal rollbacks

The Trump Administration considers DEI policies both illegal and immoral, leading to systemic dismantling through direct policy changes and financial leverage. Key actions include:

Eliminating DEI in federal agencies & contracts

- Executive Orders ending DEI training programs and barring affinity groups.
- Termination of federal employees with DEI-related responsibilities.
- Repeal of a 1960s workplace equal opportunity order.
- Withdrawal of DEI-related grants and contracts.

- New federal contracts require companies to certify they do not operate DEI programs that “violate federal anti-discrimination laws.”

Cutting funding & blacklisting institutions

- Sanctions on multiple large law firms, and directives for the Attorney General to investigate large law firms’ compliance with anti-discrimination laws.
- Hiring bans on Georgetown Law graduates by the Interim U.S. Attorney for D.C., citing the school’s DEI programs.
- \$400 million in federal funding cut from Columbia University, with dozens of other institutions under review.

Rolling back environmental justice policies

- Dissolution of environmental justice departments within federal agencies.
- Termination of ongoing enforcement actions tied to environmental justice claims.
- Rescission of executive orders requiring agencies to consider environmental justice in decision-making.





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What this means for in-house counsel:

Companies with **federal contracts or grants** must reassess their **DEI policies** to avoid legal risks.

Expect **state-led challenges** to federal DEI rollbacks in Blue states

Monitor enforcement trends—litigation risks for corporate DEI programs may rise.





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Factors impacting the
current climate include:

3. Federal Trade Commission (FTC) & Green Guides: what's next?

- The FTC's Green Guides, which provide principles for environmental marketing claims, remain unchanged.
- The Trump Administration is expected to secure a 3-2 conservative majority on the FTC Board in 2025.
- Potential revision or weakening of the Green Guides could:
 - Reduce federal oversight on environmental claims.
 - Trigger state-level legislative responses.

What this means for in-house counsel:

Watch for **FTC action on the Green Guides**—weakening them could **increase exposure to state-level greenwashing lawsuits**.

Ensure **marketing claims remain defensible**, as **state attorneys general are actively policing greenwashing**.

Consider **voluntary adherence to stricter global standards** (e.g., ISO 14021) to maintain credibility.





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Factors impacting the current climate include:

4. State-level ESG litigation: greenwashing & anti-ESG lawsuits

Blue state ESG enforcement

- Democratic state attorneys general are ramping up greenwashing lawsuits, targeting misleading environmental claims.
- Recent cases:
 - California v. Exxon Mobil & 12 other oil companies
 - Accused of a decades-long deception regarding the environmental impact of plastics (2024).
 - New York v. JBS USA Food Company – Alleged false net-zero claims, arguing that proven agricultural practices to achieve net-zero do not exist (2024).

Red state anti-ESG litigation

- Republican attorneys general are challenging ESG investment practices.
- Texas, Mississippi, and Tennessee lawsuits (2024):
 - Target asset managers for allegedly manipulating markets through climate-focused investment strategies.
 - Texas AG claims ESG investing distorts energy markets and harms consumers.

What this means for in-house counsel:

Marketing scrutiny is increasing — ensure ESG claims are verifiable.

Financial institutions face growing litigation risks from both pro- and anti-ESG lawsuits.

Red states are aggressively challenging ESG investing—review investment policies for potential legal exposure.





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Factors impacting the
current climate include:

5. ESG & climate disclosures: state-by-state battlelines

- California's Climate Accountability Package leads Blue state efforts with:
 - Mandatory disclosure of Scope 1, 2, and 3 GHG emissions.
 - Climate risk reporting in line with TCFD standards.
 - New transparency requirements for voluntary carbon markets.
- Red states counteract with anti-ESG laws, prohibiting ESG considerations in public investment decisions (e.g., pension funds).
- Florida leads a coalition of 18 conservative states (formed in 2023) to coordinate anti-ESG policy initiatives.

What this means for in-house counsel:

Multistate compliance is increasingly complex—companies must navigate conflicting ESG obligations.

Prepare for industry-led ESG disclosures—as federal mandates stall, market-driven ESG reporting may fill the gap.

Monitor litigation risks—especially around climate-related investment strategies and marketing claims.





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Final Thoughts: ESG Compliance in a Deeply Divided U.S.

Federal ESG reversals create significant legal uncertainty.

State-level ESG initiatives are becoming the primary battleground.

Companies must adopt flexible, multi-jurisdictional ESG strategies.

Key action steps for legal teams:

Track state-level regulations

ESG compliance will be dictated by individual state policies.

Ensure ESG claims are robust

Greenwashing enforcement is escalating.

Anticipate federal rollbacks

Businesses reliant on federal ESG policies may need alternative strategies.

Align with global ESG standards

International investors and stakeholders expect continued ESG transparency.





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How we
can help

We understand that no two businesses face the same ESG challenges.

Our tailored legal solutions help companies navigate the complexities of ESG regulation while aligning compliance efforts with broader business objectives. Our global team provides strategic, practical guidance that includes:

Complimentary Online Tools:

We developed our award-winning suite of free, interactive online tools to support you as you navigate the complexities of ESG in today's business world, including:

ESG Global Vision

An interactive global guide that provides a country-by-country breakdown of the regulation, laws, and voluntary standards that impact ESG-related issues in each jurisdiction.



ESG Regulatory Alerts

Created to help you keep abreast of regulatory developments and horizon scan for risks, our tool allows you to access breaking news and the latest thought leadership in the regulatory space.



ESG Litigation Guide

Allows quick access to targeted information about ESG disputes around the world.



The ESG Academy

A free video and podcast series that breaks down the key ESG issues impacting business today.



HER: The Hogan Lovells ESG Risk Reader

Helps users gain a deeper understanding of ESG risks that may impact their organizations and how they can mitigate them.



Flat-fee Regulatory Monitoring Services:

We know our clients want predictable, transparent costs for tailored services, so we have created a suite of streamlined flat-fee ESG monitoring and assessment products designed to provide you with the business-critical guidance you need at a manageable cost, including a bespoke cross-border regulation tracker, quarterly reporting, briefing calls, and workshops to help you optimize your ESG commitments.

Regulatory Mapping & Gap Analysis:

We provide a cross-border comparative analysis of ESG regulations, helping businesses identify inconsistencies, risks, and areas where voluntary best practices can strengthen compliance. This enables companies to develop a cohesive ESG strategy that aligns with multiple regulatory frameworks—from EU CSRD and SFDR to U.S. state-level regulations and emerging APAC standards.

Harmonized ESG Compliance Strategies:

With conflicting mandates across jurisdictions, a one-size-fits-all approach is no longer feasible. We help companies develop flexible yet robust ESG compliance programs that meet the strictest regulatory standards while allowing for adaptability in less prescriptive regions. This includes integrating IFRS S1 and S2, TCFD, and other global frameworks to ensure consistency and future-proofing compliance efforts.

Crisis Management & Risk Mitigation:

As ESG enforcement actions, shareholder activism, and litigation risks increase, businesses need a proactive risk management approach. Our team supports clients facing regulatory scrutiny, greenwashing claims, and activist challenges, offering legal defense strategies, internal audits, and regulatory engagement guidance.

Sustainable Business Advisory:

Beyond compliance, companies that strategically integrate ESG into their operations can drive long-term value creation. We advise on corporate governance, sustainable investments, and stakeholder engagement, helping businesses align ESG initiatives with investor expectations, brand reputation, and financial performance.

Contact us

today to discuss a custom ESG risk assessment, jurisdictional regulatory review, or for a further discussion of how we can help you navigate this fast-moving space.

An aerial photograph of a vast landscape of rolling green hills. A narrow, light-colored road winds through the valleys and over the ridges of the hills, which are covered in dense vegetation. The hills recede into the distance under a cloudy sky.

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Our track
record

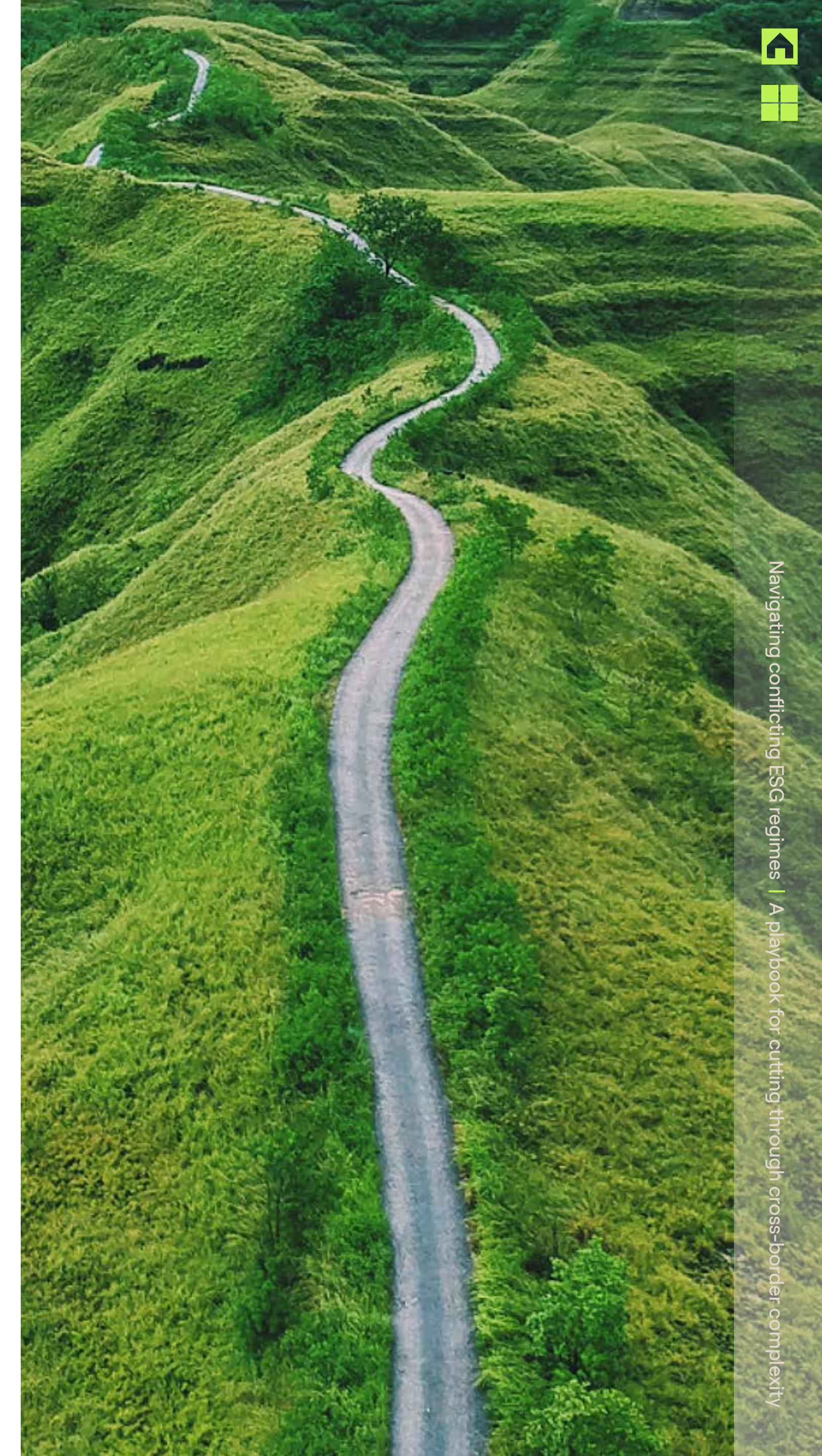
Our global ESG team, which includes dozens of country specialists across all major jurisdictions, guide multinational clients across industries who are struggling to determine how the rapidly proliferating global ESG regulatory infrastructure will impact them.

Some recent examples of how they have innovatively crafted first-of-their-kind global regulatory compliance solutions include:

- Navigating clients' sensitive issues that arise from their CSRD double materiality assessments, frequently due to jurisdictional differences within an organization. Our cross-border team then works closely with these clients in order to achieve a satisfactory outcome, taking into account the distinction between "materiality" under different regimes. This is high stakes work that involves confidential, sensitive and privileged information.
- Acting as ESG counsel for clients with global operations and dual-headquarters in order to help them manage their ESG compliance obligations on both a global and regional level. Our core team acts as the lead facilitator in order to provide seamless advice that covers multiple jurisdictions and different types of ESG-related regulations, including Board-level advice and presentations.
- Working closely with our specialists across the EU, US, and APAC to monitor comments from national regulators regarding compliance with CSRD, SFDR, EU Taxonomy, and non-EU ESG reporting regimes in order to provide clients with the most consistent and informed approach to global reporting.
- Partnering with our unique in-house Science Unit, comprised of post-doctoral scientists experienced with climate change, biodiversity, nature positive solutions and metrics related to the reporting of sustainability performance indicators, to help clients evaluate whether their double materiality assessment and value chain delineation meet regulatory requirements. Our Science Unit advises on the practical considerations / implementation, while the lawyers manage the compliance aspects, creating a distinctive and valuable "one stop" service for clients.



- Partnering with clients' appointed audit teams and consultants in order to prepare for compliance with the limited assurance opinion requirements, including advising a member of the Big Four accountancy firms on how to prepare to meet the new CSRD requirements for statutory auditors and independent assurance providers.
- Assisting clients around the world with preparing and/or reviewing draft ESG-related disclosures and conducting and presenting gap analyses and recommendations, with a practical focus on creating best practice whilst acknowledging the considerations of the different obstacles.
- Advising clients from numerous jurisdictions and sectors on all aspects of the CSRD and ESRS: performing scoping and applicability assessments, advising on the advantages / disadvantages of reporting options and the implementation of the double materiality assessment and drafting template sustainability statements.
- Advising a Net Zero Asset Owner Alliance member on the legal risks associated with remaining a member of the Alliance at the height of multiple members exiting after State AG's claimed members were violating antitrust law.
- Representing a major proxy advisory firm in the financial services industry on multiple inquiries from State AGs as well as Congressional leaders relating to ESG matters.
- Representing a major global food and beverage retailer in a dispute with a U.S. consumer advocacy organization on claims that our client markets its products as ethically sourced while allegedly sourcing from farms engaging in human rights abuses, a case that carries broader implications.
- Representing the Ministry of the Environment, Nature Conservation and Transport of a large German state to provide critical legal insight on the constitutionality of the proposed Resource Protection Act NRW, underscoring our commitment to providing risk-focused advice on ESG valuation and management that supports our clients' goals in ESG and sustainability initiatives.
- Advising clients on the implementation of the French Law on the Duty of Vigilance (design of the plan required by the French law and identification of potential human rights risks) and the upcoming obligations under the CS3D.
- Advising several companies on greenwashing risks associated with advertising campaigns in France.
- Advising various global companies on global ESG Compliance, including the implementation of the German Supply Chain Act, the EU Deforestation Regulation, the EU Battery Regulation and the EU Corporate Sustainability Due Diligence Directive.





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Contact
us

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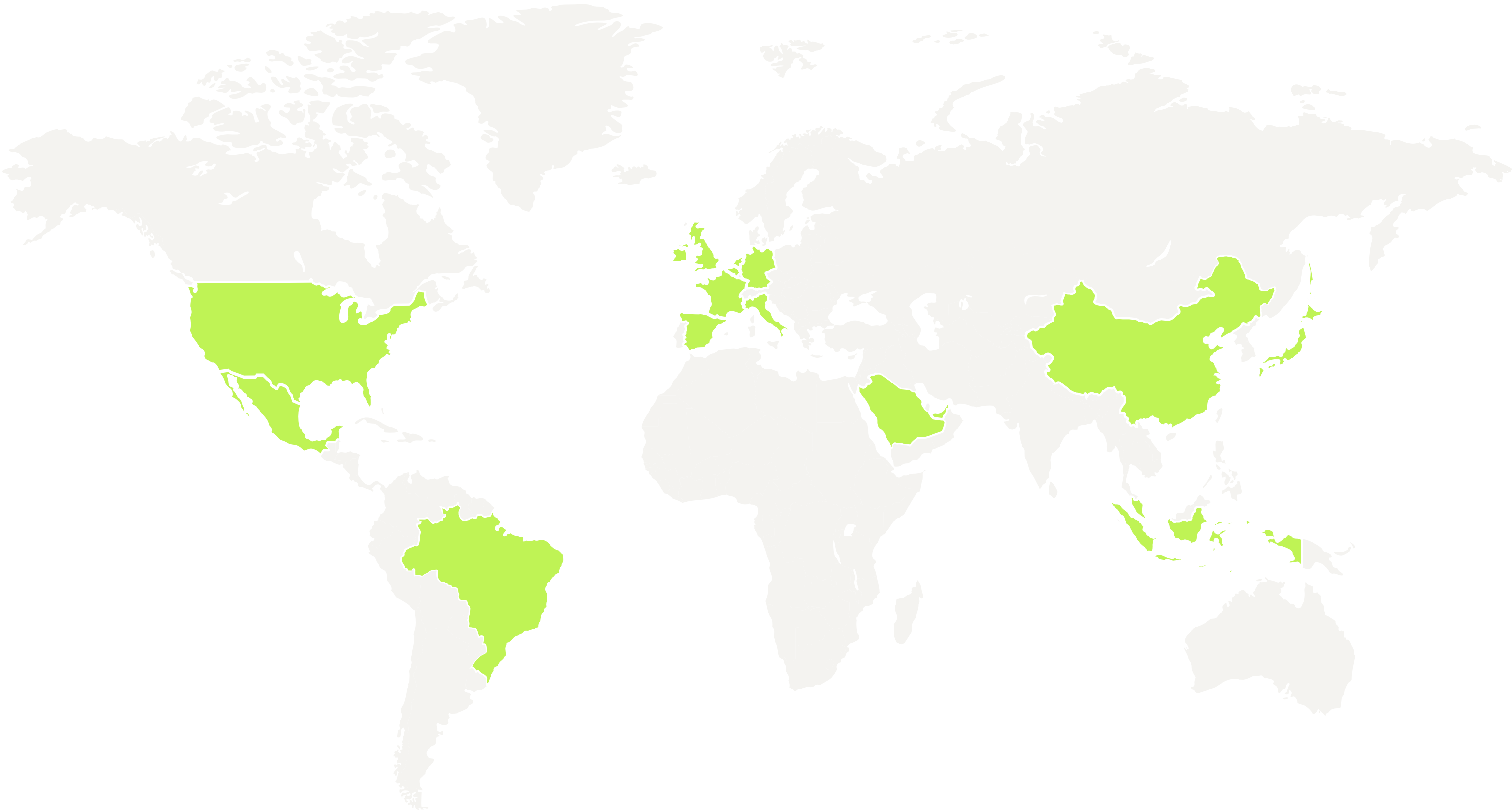
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- **Greater Washington, D.C.**
 - Baltimore
 - Washington, D.C. and Northern Virginia
- **Houston**
- **Los Angeles**
- **Miami**
- **Minneapolis**
- **New York**
- **Philadelphia**
- **Northern California**
 - San Francisco
 - Silicon Valley
- **Latin America**
 - Brazil
 - Mexico

Europe, Middle East and Africa

- **Amsterdam**
- **Brussels**
- **Dublin**
- **Germany**
 - Berlin
 - Düsseldorf
 - Frankfurt
 - Hamburg
 - Munich
- **London**
- **Luxembourg**
- **Madrid**
- **Milan**
- **Rome**
- **Paris**
- **Middle East**
 - Dubai
 - Riyadh

Asia Pacific

- **Greater China**
 - Beijing
 - Hong Kong
 - Shanghai
- **South East Asia**
 - Ho Chi Minh City
 - Jakarta
 - Singapore
- **Tokyo**



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