



A regulatory compliance guide

Navigating the Changing Landscape of *ESG* Regulations



Compliance & Risks



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Contents

Introduction	4	NORWAY	13
European Union	6	Transparency	13
Corporate Sustainability Reporting Directive (CSRD)	6	SWITZERLAND	14
EFRAG standards mandated by the CSRD	7	Climate Disclosures	14
Corporate Sustainability Due Diligence Directive (CSDDD)	7	AUSTRALIA	15
Minimum Safeguards under the Taxonomy Regulation	8	Climate Disclosures	15
Ecodesign Requirements for Sustainable Products	8	JAPAN	16
Sustainable Batteries	9	Responsible Supply Chains	16
Sustainable Textiles	9	USA	17
Sustainable Chemicals	9	SEC mandatory climate disclosure rule	17
Deforestation-linked products	10	ISSB standards on Climate related Disclosures and Sustainability-related financial information	17
Forced Labour Ban	10	Forced Labor Prevention	18
UNITED KINGDOM	11	Federal Supplier Climate Risks	18
Climate-related Financial Disclosures	11	California Climate Corporate Data Accountability Proposal	19
GERMANY	12	CONCLUSION	20
Due Diligence In Supply Chains	12		

Introduction

The world of Environmental, Social and Governance (ESG) has experienced a stellar rise in recent years, with the introduction of a significant number of important regulatory initiatives in this area as evidenced in Figure 1 below. 2023 is no exception. The first two months of this year have also been busy with regard to regulatory developments in ESG. Few topics have gathered more momentum in such a short space of time than the topic of ESG with a clear shift from voluntary measures towards mandatory requirements, most notably with regard to sustainability reporting and supply chain due diligence.

Global Regulatory Trends for ESG Reporting

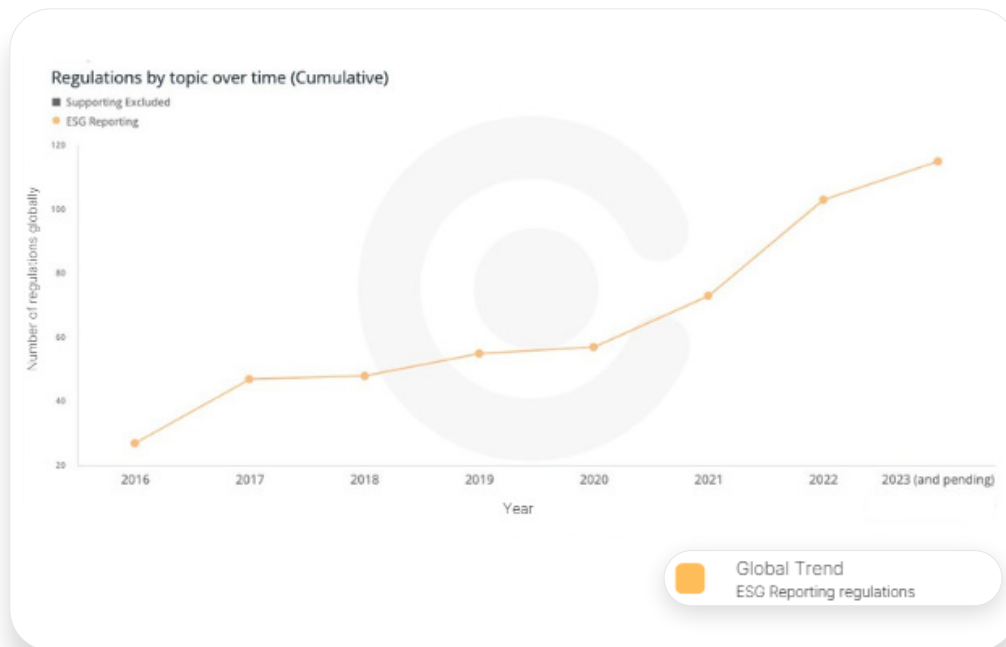


Figure 1: Regulatory trends in ESG Reporting regulations 2016-2023

As demonstrated in Figure 2 below, regulators in the EU are leading the way but equally other jurisdictions are following suit.

In addition, ESG considerations are now being imposed on companies in the product supply chain imposing specific reporting and due diligence obligations in respect of these matters. The aim of this guide is therefore to highlight some of the key regulations proposed, published and/or that entered into force this year all of which are available for download in C2P, along with our detailed commentary.

Heatmap of proposed, approved and in-force ESG Reporting regulations

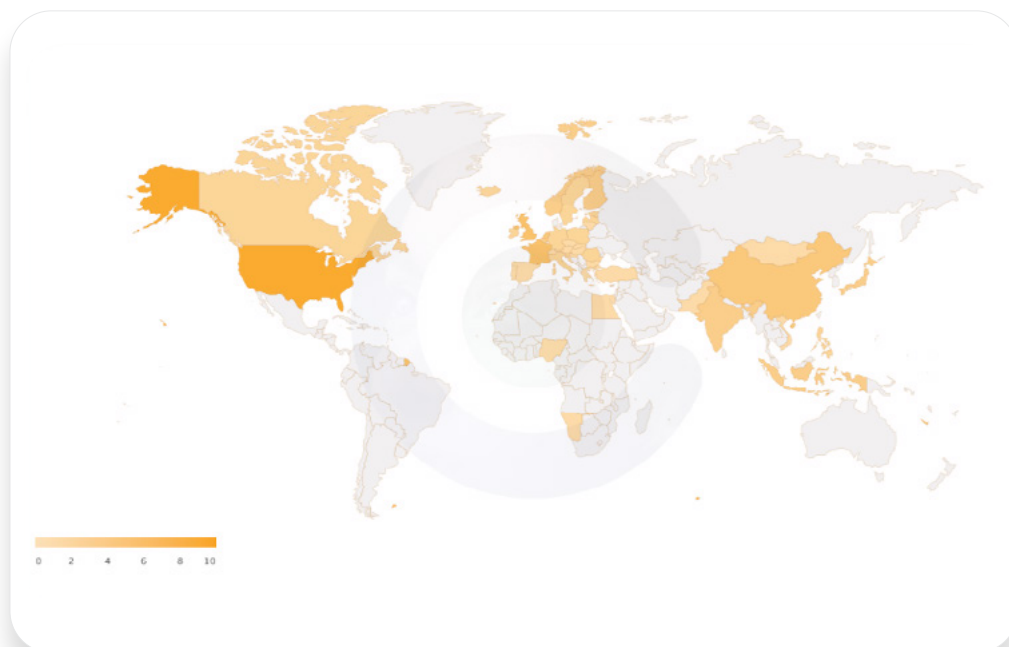


Figure 2: Heatmap of proposed, approved and in-force ESG Reporting regulations



European Union

Corporate Sustainability Reporting Directive (CSRD)

The [final version](#) of the much anticipated Corporate Sustainability Reporting Directive (CSRD) was published in the Official Journal of the European Union on 16 December and entered into force on 5 January 2023. The Directive, which is set to fundamentally change the non-financial reporting landscape, applies to:

- large public-interest companies with more than 500 employees,
- large companies with more than 250 employees and a EUR 40 million turnover, and
- all companies listed on regulated markets except micro undertakings.

For non-European companies, the requirement to provide a sustainability report applies to all companies generating a net turnover of EUR 150 million in the EU and which have at least one subsidiary or branch in the EU.

The mandatory reporting obligations under the CSRD will be phased in over a number of years, commencing in 2024 for large public interest entities which are already subject to the EU Non-Financial Reporting Directive (NFRD) and 2026 for companies not currently subject to the NFRD. Listed SMEs (except micro undertakings, small and non-complex credit institutions and captive insurance undertakings) will be subject to the reporting requirements from 2027 whilst third-country undertakings will become subject to the requirements from 2029.

Whilst unlisted SMEs and micro-undertakings

are excluded from the reporting requirements, the recitals of the CSRD encourage member states to consider measures to support voluntary reporting in accordance with the simplified standards prescribed by the CSRD.

Member states must implement the provisions of the Directive into national law by 6 July 2024.

EFRAG standards mandated by the CSRD

On 23 November, EFRAG announced that it had submitted the first set of draft mandatory European Sustainability Reporting Standards (ESRS), comprising 12 in total, to the European Commission as mandated by the EU CSRD. The drafts are as follows:

1. ESRS 1 General requirements
2. ESRS 2 General disclosures
3. ESRS E1 Climate Change
4. ESRS E2 Pollution
5. ESRS E3 Water and marine resources
6. ESRS E4 Biodiversity and ecosystems
7. ESRS E5 Resource use and circular economy
8. ESRS S1 Own workforce
9. ESRS S2 Workers in the value chain
10. ESRS S3 Affected communities
11. ESRS S4 Consumers end users
12. ESRS G1 Business Conduct

The Commission will now consult with EU bodies and Member States, before adopting the draft standards as delegated acts in June 2023.

Corporate Sustainability Due Diligence Directive (CSDDD)

On 1 December, the EU Council adopted its negotiating position ('general approach') on the [draft CSDDD](#) published in February 2022.

The proposed Directive sets out obligations for companies regarding actual and potential human rights and environmental adverse impacts, with respect to their own operations, the operations of their subsidiaries, and the value chain operations carried out by entities with whom the company has an established business relationship.

The Draft applies to companies:

- that have more more than 500 employees and a net worldwide turnover in excess of EUR 150 million in the last financial year; or
- that have more than 250 employees and a net worldwide turnover in excess of EUR 40 million in the last financial year provided that at least 50% of this was generated in the one or more specified sectors including inter alia textiles, leather and related products (including footwear), and the wholesale trade of textiles, clothing and footwear; agriculture, forestry, fisheries (including aquaculture), food products, beverages; basic metal products, other non-metallic mineral products and fabricated metal products (except machinery and equipment),
- are formed in accordance with the legislation of a third country, and that fulfil one of the following conditions:
 - generated a net turnover in excess of EUR 150 million in the EU in the financial year preceding the last financial year;

- generated a net turnover between EUR 40 million to EUR 150 million in the EU in the financial year preceding the last financial year, provided that at least 50% of this was generated in one or more of the sectors listed above.

Pursuant to the Draft, Member States must ensure that companies conduct human rights and environmental due diligence by:

- integrating due diligence into their policies;
- identifying actual or potential adverse impacts;
- preventing and mitigating potential adverse impacts, and bringing actual adverse impacts to an end and minimising their extent;
- establishing and maintaining a complaints procedure;
- monitoring the effectiveness of their due diligence policy and measures;
- publicly communicating on due diligence

The general approach reached by the EU Council on 1 December means that the Council can now start negotiations with the European Parliament.

On 9 February 2023, the European Parliament’s Environment Committee voted with a majority of 39 to 34 to include provisions in the Draft CSDDD requiring companies to develop and meet science-based targets when drafting their climate transition plans in line with the CSRD and EFRAG’s ESRS standards. The Environment Committee’s opinion will be reviewed by the Committee on Legal Affairs (JURI) in the coming weeks who will then submit its final proposal to the JURI Committee in March. A full plenary vote on the Directive is expected in May.

Minimum Safeguards under the Taxonomy Regulation

On 11 October, the Platform on Sustainable Finance published the final version of its report on Minimum Safeguards in Relation to the EU Taxonomy Regulation.

The purpose of the minimum safeguards set out in Article 18 of the Regulation is to ensure that businesses that carry out environmentally sustainable activities and that are labelled as Taxonomy-aligned meet certain minimum governance standards and do not violate social norms, including human rights and labour rights.

This report, which focuses on the Sustainable Finance Disclosure Regulation (SFDR), the CSRD and the upcoming CSDDD recommends that the following should be considered as signs of non-compliance with the minimum safeguards:

- inadequate or non-existent corporate due diligence processes on human rights, including labour rights, bribery, taxation, and fair competition;
- liability of companies in respect for breaches of any of these topics;
- lack of collaboration with a National Contact Point (NCP) and an assessment of noncompliance with OECD guidelines by an OECD NCP;
- non-response to allegations by the Business and Human Rights Resource Centre.

Ecodesign Requirements for Sustainable Products

On 30 March 2022, the EU Commission proposed a Framework Regulation for the Eco-design of Sustainable Products. The draft, which will repeal the existing Eco-design Directive 2009/125/EC, requires that all

products, which are defined as “any physical good placed on the market or put into service, will be sustainable.

The EU Commission has identified “textiles, furniture, mattresses, tyres, detergents, paints, lubricants, as well as intermediate products like iron, steel and aluminium,” as products that have a high environmental impact and potential for improvement and may be therefore suitable candidates for the first working plan.

The main eco-design requirements are split between performance requirements (e.g., durability, longevity, reparability, recyclability, over-packaging, environmental footprint, carbon footprint) and information requirements. The draft also provides for the mandatory introduction of a Digital Product Passport (DPP) which will essentially be a QR code on the product, packaging or accompanying documents containing a unique product identifier.

Although it will be at least 2024 before the product specific requirements are adopted, it is important for stakeholders to keep a very close eye on the evolution of this draft Regulation as down the line it will apply to all products in the EU.

Sustainable Batteries

On 18 January 2023, a final provisional version of the [draft regulation](#) on batteries and waste batteries, which includes proposed sustainability rules, was published. The draft will introduce new safety, sustainability, durability, labelling and information requirements for batteries placed on the EU market or put into service for the first time. Restrictions for hazardous substances like mercury, cadmium and lead will also be introduced. Strict targets for producers to collect waste portable batteries and to recover lithium from waste batteries are also included as well as mandatory minimum levels of

recycled content for industrial, SLI batteries and EV batteries and recycling efficiency targets for nickel-cadmium batteries.

The text now needs to be formally approved by the European Parliament and Council. It will then be signed, published in the Official Journal of the European Union and enter into force 20 days later.

Sustainable Textiles

On 30 March 2022, the EU Commission launched its [Strategy for Sustainable and Circular Textiles](#). The Strategy proposes actions for the entire lifecycle of textile products including:

- New design requirements for textiles under the Ecodesign for Sustainable Products Regulation, setting mandatory minimums for the inclusion of recycled fibers in textiles and a proposed ban on the destruction of unsold products including unsold or returned textiles.
- The introduction of a Digital Product Passport.
- Tight controls on greenwashing.
- Harmonised EU rules on extended producer responsibility for textiles, and economic incentives to make products more sustainable as part of the revision of the Waste Framework Directive in 2023.

Sustainable Chemicals

On 9 December, the EU Commission also adopted a [recommendation](#) to promote safer and more sustainable chemicals and materials. The ‘safe and sustainable by design’ proposal aims to encourage replacement of hazardous substances in products by introducing methods for assessing the safety and sustainability

of a chemical via scoring systems and thresholds. A testing period and voluntary mechanism were also launched as part of the recommendation.

Deforestation-linked products

On 6 December, the Council and the European Parliament reached a provisional agreement on a [proposed ban](#) on deforestation-linked products that are imported into or exported from the EU. A groundbreaking initiative, the agreement, which is provisional pending formal adoption in both institutions, is another example of the EU's aim to lead by example.

The proposal was originally published in November 2021 and contains mandatory due diligence requirements for operators and traders who place, make available or export the following six commodities on the EU market: palm oil, beef, timber, coffee, cocoa, rubber and soy. The proposal also covers derived products such as chocolate, furniture, printed paper and selected palm oil based derivatives.

Operators in scope will be required to collect the geographic coordinates of the land where the commodities they place on the market were produced. A benchmarking system will also be introduced to identify those countries that present a low, standard or high risk of producing commodities or products that are not deforestation-free with simplified due diligence duties for products coming from low-risk countries and enhanced scrutiny for high-risk areas.

Forced Labour Ban

On 14 September 2022, the EU published a [draft Regulation](#) prohibiting economic operators from placing or making available on the EU market products that are made with forced labour as well as exporting such products from the EU. The proposal still has to be agreed by the European Parliament and EU Council prior to entry into force and will apply 24 months thereafter. It is therefore unlikely that the proposal will be adopted before the end of 2023.

On 22 December 2022, the EU Commission published its [Staff Working Document \(SWD\)](#) to accompany the draft regulation. SWDs are working documents published by the Commission and are generally precede publication of the finalised version of a regulation in the EU.

The Commission will also issue guidelines, which will include forced labour due diligence guidance and information on forced labour risk indicators, within 18 months from entry into force of the finalised regulation. In the meantime, it is recommended that businesses review the European Commission's [July 2021 guidance](#) on measures to address risks of forced labour in their operations and supply chains which "explains the practical aspects of due diligence and provides an overview of international standards on responsible business conduct and due diligence that are relevant for combatting forced labour."



UNITED KINGDOM

Climate-related Financial Disclosures

The UK is maintaining momentum in ESG reporting obligations, following the enactment of the [Companies Strategic Report \(Climate-related Financial Disclosure\) Regulations](#) in January which made sustainability reporting in accordance with the Taskforce for Climate-Related Financial Disclosure (TCFD) compulsory for a number of UK companies.

On 25 October, the UK Financial Conduct Authority (FCA) published a [Consultation Paper](#) on proposed Sustainability Disclosure

Requirements (SDR) providing an integrated framework to ensure consistency in sustainability disclosures between corporates, financial services firms and investment products. Firms will be expected to provide investors with climate-related information in line with the new International Sustainability Standards Board (ISSB) standards, and report on their environmental impact using the UK Green Taxonomy. The consultation period closed on 25 January 2023 with publication of the final rules expected in June 2023.



GERMANY

Due Diligence In Supply Chains

The [German Corporate Due Diligence In Supply Chains Act](#) enters into force on 1 January 2023.

The Act, which was approved on 16 July 2021, applies to all companies regardless of their legal form which:

1. have either their head office, their principal place of business, their administrative seat or their statutory seat in Germany, and
2. usually employ at least 3,000 people (From 1 January 2024, this figure will be amended to 1,000 employees).

Pursuant to the Act, companies will be required to observe human rights and environmental due diligence obligations in their supply chains and must submit reports on the fulfillment of these duties electronically and in German, no later than four months after the end of the financial year to which a report relates.

On 17 October, the German Government published [guidelines](#) (in German) on the implementation of the Act. The guidelines provide advice for companies to assist in the identification and prioritisation of human rights and environmental risks and the implementation of risk analysis within the meaning of the Act. A [reporting questionnaire](#) was also published in October to assist companies with their reporting obligations.



NORWAY

Transparency

The [Norwegian Transparency Act](#) entered into force on 1 July 2022. The Act is applicable to larger enterprises resident in Norway that offer goods or services in or outside Norway and larger foreign enterprises that offer goods or services in Norway, and that are liable to tax to Norway pursuant to internal Norwegian legislation.

Pursuant to the Act, companies in scope must conduct due diligence assessments in accordance with the [OECD Guidelines for Multinational Enterprises](#) and publish an account of these in accordance with the reporting requirements set out in Section 5. The account must be published on the company's website and information regarding where it can be accessed must be included in the company's annual report which must be published by 30 June, the first deadline for which is 30 June 2023.



SWITZERLAND

Climate Disclosures

On 23 November, the Swiss Federal Council adopted an [Ordinance](#) on Mandatory Climate Reporting Obligations for large Swiss companies which will enter into force on 1 January 2024. The Ordinance provides for the binding implementation of the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and applies to public companies, banks

and insurance companies with 500 or more employees and at least CHF 20 million in total assets or more than CHF 40 million in turnover who are obliged to report publicly on climate issues.

Disclosures are based on double-materiality and must therefore cover not only the financial risk that a company incurs as a result of climate-related activities, but also the impact of the company's business activities on the climate.



AUSTRALIA

Climate Disclosures

On 12 December, Australia published a [consultation paper](#) seeking comments on the potential design and implementation of “standardised, internationally aligned requirements for disclosure of climate-related financial risks and opportunities in Australia.”

The consultation, which contains 19 specific questions for consideration, states that the Government is committed to requiring

businesses to make climate-related disclosures regarding governance, strategy, risk management, targets and metrics – including greenhouse gasses. As such, it adds that “there is scope to deliver a reporting requirement that is initially TCFD-aligned and able to reflect ISSB standards when they become available for jurisdictional adoption.”

The deadline for comments closes on 17 February 2023.



JAPAN

Responsible Supply Chains

On 30 September, the Japanese Ministry of Economy, Trade and Industry released an English language version of the Guidelines on [Respect for Human Rights in Responsible Supply Chains](#), the Japanese version of which was released on 8 August.

The guidelines, which are based on the [UN Guiding Principles on Business and Human Rights](#), the [OECD Guidelines for Multinational Enterprises](#) and other international standards, are designed to strengthen corporate responsibility to respect human rights by

requiring businesses to establish a human rights policy, conduct human rights due diligence, and provide remedy when business enterprises cause or contribute to adverse human rights impacts.

Whilst these are guidelines only and are therefore not mandatory, they do represent an important step by the Japanese government towards recognising corporate responsibility for infringements of human rights as well as increasing the obligations by corporates to report and disclose information on the measures taken to address human rights issues in their supply chain.



USA

SEC mandatory climate disclosure rule

In March, the US SEC released its mandatory climate disclosure [draft rule](#). Once finalized, public companies in the US will be required to disclose their climate-related risks that are reasonably likely to have a material impact on their business, results of operations, or financial condition, and certain climate-related financial statement metrics in a note to their audited financial statements.

The proposed rules, if enacted, would also require disclosure of information on Scope 1 and Scope 2 greenhouse gas (GHG) emissions. Scope 1 emissions covers direct emissions from a Company whereas Scope 2 covers indirect emissions from electricity purchased and used by the Company. Disclosure of scope 3 emissions, which cover all other indirect emissions from the

Company's value chain not covered by Scope 2 and are typically the most difficult type of emissions to quantify and monitor, would also be required if the registrant has set a GHG emissions target or goal that includes Scope 3 emissions.

The rule was one of 11 rulemaking releases that were reopened for public comment in October due to a technological error with this latest comment period ending on 1 November. The proposal is expected to be finalised in 2023.

ISSB standards on Climate related Disclosures and Sustainability-related financial information

On 21 October, the ISSB announced that Scope 3 emissions would be included in its draft standard [IFRS S2 Climate-related](#)

[Disclosures](#), along with Scope 1 and 2 emissions. The ISSB is currently reviewing feedback received on the draft which was published in March alongside draft standard [IFRS S1 Disclosure of Sustainability-related Financial Information](#). The ISSB is aiming to complete deliberations by the end of 2022, with the view to finalising them in 2023.

In its session on 13 December 2022, the ISSB also [announced plans](#) to complement its Climate-related Disclosures Standard (S2) with disclosures related to natural ecosystems and the just transition by reviewing the recent work of the [Task Force on Nature-related Financial Disclosure \(TNFD\)](#) in this area.

On 17 February 2023, the ISSB announced that the draft standards are expected to be finalised at the end of Q2 2023 and will take effect in January 2024. The ISSB also announced that it will list EFRAG's ESRS standards, as mandated by the Corporate Sustainability Reporting Directive, in an appendix to IFRS S1 which companies may use as a guidance in the absence of a specific ISSB standard to identify metrics and disclosures. The ISSB has been working with the European Commission and EFRAG since last December to align the two sets of standards.

Forced Labor Prevention

As of 21 June, all imports of products made with forced labor from the Xinjiang Uyghur Autonomous Region (Xinjiang) of the People's Republic of China (PRC) are prohibited under the [Uyghur Forced Labor Protection Act \(UFLPA\)](#). The UFLPA requires the US Customs and Border Protection (CBP) to apply a presumption for the purposes of Section 307 of the US Tariff Act that imports of all goods, wares, articles, and merchandise mined, produced, or manufactured wholly or in part in Xinjiang or by entities identified by the US government on the UFLPA Entity List, are made with forced labor and are prohibited from entry into the US. The presumption also

applies to goods made in, or shipped through, the PRC and other countries that include inputs made in Xinjiang.

The presumption can be rebutted if importers demonstrate by clear and convincing evidence that the goods were not mined, produced, or manufactured wholly or in part by forced labor. The UFLPA also requires that importers demonstrate due diligence to ensure that they do not import any goods made, in whole or in part, by forced labor, especially from the Xinjiang Region. Due diligence includes assessing, preventing and mitigating forced labor risk in the production of goods imported into the US and consistent with the [UN Guiding Principles on Business and Human Rights](#), the [OECD Guidelines for Multinational Enterprises](#).

In June, the CBP also published an [Operational Guidance for Importers](#) to assist businesses in preparing for the implementation of the rebuttable presumption under the UFLPA and a [Strategy](#) to Prevent the Importation of Goods Mined, Produced, or Manufactured with Forced Labor in the PRC.

The UFLPA specifically identifies cotton, tomatoes, and polysilicon as high-priority sectors whilst the [UFLPA Strategy](#) also identifies apparel and silica-based products, including raw materials used to make aluminum alloys, silicones, and polysilicon, as high-priority sectors for enforcement.

Federal Supplier Climate Risks

On 10 November, the US Federal Government, which is the world's largest buyer of goods and services, published the proposed [Federal Supplier Climate Risks and Resilience Rule](#) which, if enacted, would require "major" federal contractors (i.e., those that receive more than US\$50 million in annual contracts) to publicly disclose Scope 1, Scope 2, and relevant categories of Scope 3 greenhouse gas emissions and climate-related financial risks while setting science-based emissions

reduction targets. In addition, “significant” federal contractors (i.e., those with more than US\$7.5 million in annual contracts, but less than US\$50 million) would be required to report Scope 1 and Scope 2 emissions. Federal contractors with less than US\$7.5 million in annual contracts would be exempt. The comment period is scheduled to close on 13 January 2023.

California Climate Corporate Data Accountability Proposal

On 30 January 2023, a group of California Senators introduced [Senate Bill 253](#) on Climate Corporate Data Accountability. The Bill, if enacted, would apply to ‘reporting entities’ which are defined as “US partnerships, corporations, limited liability companies, and other business entities with total annual

revenues in excess of \$1,000,000,000 and that do business in California”.

Specifically, the Bill would require the California State Air Resources Board to adopt regulations before 1 January 2025 requiring reporting entities to annually disclose to the emissions registry their Scope 1, 2, and 3 greenhouse emissions from the previous calendar year from 2026 (on a date to be determined by the Board). The disclosures would be subject to independent verification by the emissions registry or an approved third-party auditor with expertise in greenhouse gas emissions accounting. The Bill also provides for an emissions registry to be contracted by the State Board to develop a reporting and registry program that will receive and make publicly available the required disclosures.

CONCLUSION

Fewer topics have experienced an accelerated rate of regulatory growth in such a short space of time than ESG. It is a rapidly developing area which shows no sign of slowing down.

A huge number of key regulations in this space entered into force in 2022. Many proposed regulations were also published which, if enacted, will also enter into force next year - and it is likely that further proposals will be released in 2023. Whilst we do not know what these rules are going to look like in different parts of the world, companies must start preparing for impending regulatory requirements now.

In spite of the underdevelopment of ESG regulatory regimes in many jurisdictions, global companies operating in several jurisdictions ignore at their peril the growing influence of ESG metrics in measuring their organisation's ethical impact and sustainability practices in important markets such as the EU, US and the UK. It is therefore imperative that companies keep on top of the latest proposed and enacted regulatory developments in this area to allow them to assess how ESG disclosure and due diligence requirements apply to them and how they may impact them in the future. A proactive approach to supply chain transparency and accountability with regard to ESG is sensible even where not yet legally required, to ensure preparedness for the approach of large-scale global ESG reporting obligations which is on the horizon.

This whitepaper is dated 01 March 2023. Given the dynamic nature of regulatory changes in ESG regulatory landscape, please note that any information within this document may be subject to change.



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