



ESG

We advise on all legal aspects of sustainability and work closely with you to develop tailored solutions that appropriately reflect the growing importance of **ESG (Environment, Social, and Governance)**.

For many years, our experts have worked intensively on the legal aspects of ESG and **CSR (Corporate Social Responsibility)**. In 2015, we published the first comprehensive work on “CSR and the Law”. Our experience has confirmed that ESG is multi-faceted, with both economic and legal perspectives. That is why our ESG Working Group brings together experts from all relevant areas of law, who pool their knowledge and cooperate to develop multi-disciplinary solutions for complex ESG issues.

Clients value our practical advice on national and international issues. We take an active role in identifying the risks and opportunities associated with ESG and help you align your corporate strategy and operative business to suit.

Our specialists maintain a strong network of sustainability experts from companies, chambers of commerce, and consulting firms. These contacts allow us to advise you on current ESG trends and issues when you are implementing ESG measures, in addition to specific legal questions. We also work closely with the lawyers of our **ADVANT** Alliance and our international network of partners to advise you on cross-border matters and the ESG legal framework.

MAIN TOPICS

- Due diligence in the supply chain
- Sustainable corporate governance
- Compliance and corporate defence
- Commercial
- Sustainability reporting
- Sustainable finance
- Mergers & Acquisitions
- Real Estate
- Antitrust law
- Competition law
- Environmental protection, climate action and the change in energy policy
- Labour law
- ESG Litigation

Human rights and environmental due diligence obligations are a focus of our ESG services. We advise on the **German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG)**, which entered into force on 1 January 2023 and will apply to various companies from 1 January 2024, as well as on the proposed EU Corporate Sustainability Due Diligence

Directive (CSDDD). Clients include companies directly affected by the Act, as well as their suppliers. In 2022, we once again proved our expertise in this area, publishing the first comprehensive commentary on the Act ([see our flyer The German Act on Corporate Due Diligence Obligations in Supply Chains](#)). One reviewer describes the commentary on the LkSG in the IWRZ (issue 4/2023, p. 192) as “the most reliable and knowledgeable of the various commentaries” and as a “stimulating, highly inspiring read” with “new insights”.

An effective risk management system will include human rights and the environment in keeping with the German Act on Corporate Due Diligence in Supply Chains. We help you implement such a system and advise you on all broader **sustainable corporate governance** issues. Our considerable expertise spans from the due diligence obligations of directors, ESG-specific rules and the ESG standards derived from these rules, to linking director pay to sustainability goals, the ESG recommendations in the German Corporate Governance Codex, and the personal liability of directors. We frequently advise on developing and implementing individually tailored concepts, codes of conduct, and internal ESG training programmes.

The practical and legal challenges of non-financial reporting (which will become known as **sustainability reporting**) will significantly increase. The Corporate Sustainability Reporting Directive (CSRD), which entered into force at the start of 2023, significantly extends both the number of companies required to report and the information that must be provided. The EU Taxonomy for Ecologically Sustainable Activities also impacts reporting obligations. Our ESG experts help you navi-

gate existing and future obligations and rely on the expertise of the accountants and auditors of BBWP GmbH as needed.

The number and variety of **legal disputes** involving sustainability are increasing. We provide comprehensive advice on all forms of **ESG litigation** such as on liability for human rights law violations in the supply chain (human rights litigation), the consequences of climate change (climate change litigation), incorrect sustainability reporting, insufficient investment advice, and misleading advertising claims, as well as director liability for breaches of duty with respect to ESG issues. In addition, we represent you before authorities in criminal proceedings and in relation to administrative offences. Negative reporting can quickly damage your reputation. We advise you on conflict prevention, such as when interacting with stakeholders, and on adopting appropriate measures to shut down infringements, end business relations, and settle any claims.

In our blog articles (see currently on our [ESG website](#) under the tab “Blog articles”) our experts also provide information on current trends and developments in the in the field of sustainability/ESG.

Our experts



Dr André Depping

Rechtsanwalt | Mediator | M.L.E.

ADVANT Beiten

Ganghoferstrasse 33, 80339 Munich

Andre.Depping@advant-beiten.com

T: +49 89 35065-1331



Dr Daniel Walden

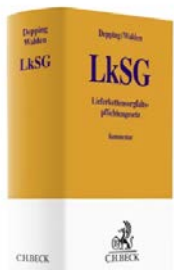
Rechtsanwalt

ADVANT Beiten

Ganghoferstrasse 33, 80339 Munich

Daniel.Walden@advant-beiten.com

T: +49 89 35065-1379



Depping / Walden

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EDITOR IN CHARGE:

Dr André Depping

Dr Daniel Walden

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