

# Environmental, Social and Governance (ESG)

Businesses are increasingly responsible for their social and environmental impact. ESG issues can be reduced to two questions—how should a company meet its responsibilities, and what should (or must) it say about them?

## About

Our ESG team has decades of experience advising clients how to meet their own unique challenges of extended responsibility—from environmental, health and safety issues, to questions of pay equity and board diversity, to eradicating forced and child labor from supply chains. We advise on the full suite of voluntary and mandatory sustainability and ESG reporting, advertising risks and opportunities, and government relations strategies. We help design integrated solutions that safeguard corporate reputation, minimize risk and leverage opportunity.

How we can help:

## Corporate Governance

Advising boards and management on ESG-related regulatory requirements, crisis management, and the adoption and implementation of global governmental and industry standards.

Supporting clients in their responses to ESG-focused shareholder activism, including shareholder proposals.

Undertaking due diligence assessments on key ESG focus areas with a view toward advising and developing ESG governance strategies.

## Reporting and Disclosures

Advising on mandatory and voluntary disclosures to investors and other key stakeholders including in SEC filings, sustainability reports and website pages.

Advising on mandatory disclosures including compliance with amendments to Regulation S-K regarding human capital disclosures, the UK Modern Slavery Act, non-financial reporting directives, executive and gender pay gap reports and Task Force on Climate-related Financial Disclosures (TCFD).

Advising on evolving metrics, financial reporting and other standards including calls to disclose additional information under the TCFD and Sustainability Accounting Standards Board (SASB).

Reviewing advertising claims touting ESG accomplishments, such as green marketing claims.

## Environment and Natural Resources

Preparing and analyzing facility-specific, company-wide, and sector-based environmental management programs, reporting protocols, and disclosure guidelines.

Assisting in the development of environmental compliance programs and conducting environmental,

health and safety auditing of manufacturing and industrial facilities.

Advising manufacturers and extractive industries on the development of policies and practices for waste minimization, recycling, materials reclamation, water reuse, land reclamation, and impact mitigation.

Assisting companies and industry sectors in greenhouse gas reporting, developing emissions inventories, participating in emissions trading programs, and conducting greenhouse gas life-cycle analyses.

Leading clients through environmental response, crisis management, and engagement with regulators and governmental entities on natural resource and remediation issues.

Counseling national retailers, distributors, and manufacturers on compliance with Extended Producer Responsibility / Product Stewardship programs and regulations.

## Environmental Justice

Advising on facility siting and facility expansion issues.

Creating proactive environmental justice community engagement plans.

Responding to environmental justice community concerns raised in the permitting process.

Engaging with federal and state-level regulators during stakeholder opportunities, including submitting comments to proposed rules.

Evaluating advertising claims related to environmental justice.

Litigating claims pursuant to environmental and civil rights laws.

## Labor and Work Force

Advising on business human right standards in line with the United Nations Sustainable Development Goals (SDGs), the United Nations Guiding Principles (NGPs) on Business and Human Rights, international principles, leading disclosure frameworks and guidance, and international laws and regulations.

Advising on sector-specific regulation, policy compliance and best practices, including work rules, health and safety compliance, and working conditions for the labor force.

Advising on compensation and benefits focused on identifying the right compensation and incentive arrangements, including executive and all-employee benefit plans, pension plans and different forms of cash or stock-based remuneration for national, multi-national and expatriate employees.

Advice on pay equity audits, diversity and inclusion initiatives, and employment counseling on ESG matters.

Advising on discrimination, bullying and harassment issues and conducting related investigations.

## International Trade and Supply Chain Compliance

Advising on sustainable supply chain practices, including forced labor risk assessment and mitigation services.

Advising on navigating U.S. Customs and Border Protection's enforcement of the U.S. forced labor import ban, 19 U.S.C. § 1307.

Advising on the structure and potential business impact of international treaties and proposed bills in the U.S. Congress, including carbon border tax adjustment, revisions and extensions to the U.S. forced labor import ban and proposals to link trade benefits with labor and environment protections.

Conducting global supply chain investigations and performing supplier due diligence analysis.

## Sustainable Finance and Investments

Advising on all aspects of sustainable financing including ESG-linked loans, sustainability-linked or "green" loans, sustainable supply chain financing and renewable energy projects.

Advising asset and private fund managers on developing and implementing ESG-related investment policies.

Advising on ESG considerations in connection with IPOs and other capital markets transactions.

Advising potential targets and prospective buyers on ESG factors in M&A decision making, including due diligence, integration and corporate governance.

Developing and implementing ESG-tailored due diligence models.

## Litigation and Regulatory Investigations

Representing companies in litigation based on historic manufacture and use of products and ESG issues related to them (e.g., climate change nuisance litigation, appealing or defending federal and state environmental and climate regulations).

Counseling and defending clients from governmental enforcement and prosecution of environmental contamination and natural resource damages matters arising from catastrophic releases, industrial discharges, and legacy contamination to important surface waters, groundwater, and other environmental media.

Representing clients in civil litigation (including class actions and securities actions) as well as criminal and administrative proceedings and regulatory investigations on matters such as the environment, supply chain and climate change, as well as misrepresentation claims for sustainable products (alleged "greenwashing," for example).

## Contacts

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