



ESG Environmental, Social and Governance Green business

Creating in-depth value to your organization through an Environmental, Social and Governance (ESG) proposition

Environmental, Social and Governance ("ESG") issues have recently been placed at the core of Government policies, and corporations have been pushed by legal regulations to meet new ESG procedures and standards. And as both the public and private sector have been pushed into new levels of compliance with regulatory requirements, they have also come to realize that ESG concerns are not only good legal practice but also good business. Corporations fit for the 21st century are focused on changes that allow them not only to meet their customers' needs, but also to have a purpose - one which demonstrates their concern with all of their stakeholders, as well as with their shareholders. Manufacturing quality goods or providing excellent services will in the future be irrelevant if they are not accompanied by the sincere concern of corporations with the environment, the social impact of their policies and the transparency of their governance principles and regulations.





Why ESG matters to your business

Just as it is necessary for successful business to follow world politics and the economic agenda, the question is no longer why but when your company will be ESG-compliant. Investors and stakeholders expect your company to follow good ESG practices if they are to risk investing in it. ESG programs are key components of a long-term and resilient business which increases your company market value and trust.



Environmental

- climate change;
- renewable energy;
- European Union Emissions Trading System;
- biodiversity;
- waste, water and resource use;
- carbon emissions;
- land use;
- green financing;
- approach to taxation and green taxes.

Social

- rule of Law and Human Rights;
- human rights;
- employee and customer relations;
- safety and health regulations;
- stakeholder and community engagement;
- diversity.

Governance

- anti-bribery and corruption;
- corporate governance and directors' liabilities and stakeholders' interests;
- ethics;
- compliance;
- risk management;
- executive compensation;
- ESG disclosures and reporting;
- management transactional and supply chain risks;
- ESG (including supply chain) due diligence duties;
- data protection and cybersecurity;
- corporate pay-outs to shareholders;
- lobbying;
- available subsidies and benefits in ESG Investments.

How can we help?

Risk analysis and reporting Strategy and risk management Sustainable finance

- Risk analysis in the mechanisms of corporate governance and in all of the production and supply chain.
- Evaluation and safeguarding of compliance with ESG principles adopted in projects and transactions.
- Support in the drafting of reports on corporate governance, sustainability and protection of human rights and community interests.

- ESG strategy definition and implementation of compliance and reporting systems and subsequent training of an environmental, social and corporate governance nature.
- Definition of management plans and codes of conduct for projects and transactions.
- Monitoring market trends and ESG best practices.
- Risk mitigation and representation in legal action involving alleged violations in the environmental, social or corporate governance field.

- Integration of ESG risk in the system of governance and internal control, as well as in the decisionmaking processes of Banks, Investment Companies, issuers of securities and other entities of public interest.
- Drafting of counterparty Due Diligence and ESG ratings.
- Advice on options of finance, investment and sustainable financial products, such as Green bonds and ESG linked loans.

Bringing together global expertise and multidisciplinary approach to ESG main challenges.



ESG is part of Abreu Advogados' DNA

Abreu Advogados is in a particularly good position to advise its clients on ESG-related matters. It has dealt with such matters throughout its existence and its team of lawyers – spanning the different practice areas and industry sectors – are well versed on, and particularly concerned with, matters related to the environment and climate change, the social impact of certain corporate policies and the importance of clear and transparent governance rules and principles.



Since it was founded in 1993, Abreu Advogados has been concerned with all of its stakeholders and not just its partners. It was the first law firm in Portugal to introduce a quality management system and have it certified under the ISO 9001 norm (today, ISO 9001:2015). It was also the first (and still the only) Portuguese law firm to publish a Sustainability Report under the directives issued by the GRI (Global Reporting Initiative), to publish its accounts and to measure its carbon footprint. It was also the first and only law firm to publish a stylebook and set out before all of its staff its guiding principles, values and purpose. It is also heavily involved in a great number of voluntary initiatives aimed at creating a more sustainable world, including the UN Global Compact Initiative, the Business Council for Sustainable Development ("BCSD") and the Certified B Corporations.

Thinking about a sustainable future? Let's talk today.

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