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ESG Integration in Contracts: Trends and Opportunities



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Introduction

One of the defining features of Environmental, Social, and Governance (ESG) as a field is the scale and complexity of the issues it subsumes. It asks how businesses should manage the risks of, and ultimately play a part in seeking to address, global challenges as big and diverse as climate change, biodiversity loss, human rights violations, and ethical dilemmas posed by new technologies such as artificial intelligence. Given the multidimensional nature of these issues, businesses often cannot address them in isolation; rather, they must act in concert with other relevant stakeholders, such as their investors, suppliers, and customers. Given that contracts are a foundational mechanism for ordering business relationships among various types of stakeholders, contracts are increasingly and necessarily becoming a critical tool for corporate ESG programmes and the legal and compliance teams that support such programmes. A few higher-profile examples where ESG has been integrated into contracts include Unilever's 2017 sale of its spreads business, which was reportedly conditioned on the buyer continuing to work towards the business' goal of sourcing 100% sustainable palm oil, and the sustainability-related procurement requirements of Microsoft and Nike.¹

In this chapter, we first explore the key market and regulatory drivers that are leading businesses to evaluate and uplift their approach to ESG integration in contracts, both generally and specifically with respect to two core ESG topics: climate change and human rights. We then go into detail regarding contract tools, and follow with a practical overview of how these tools can be used to address ESG issues in the context of real estate and infrastructure, supply chain and procurement, and investment agreements and governance documents. We conclude with recommendations for how to build an ESG contract toolkit tailored to a company's specific needs and priorities.

Market and Regulatory Drivers for ESG Contract Uplift

In general

Stakeholder demands

The need to gather and report on sustainability-related data is a key driver for the integration of ESG-related provisions into contracts. Companies across markets and industries are experiencing increasing demands from various stakeholders to disclose ESG information. For example, individual and institutional investors are increasingly using ESG factors to assess

a potential investment's long-term value and risk profile. They may look to ESG ratings, many of which are based at least in part on ESG data provided by companies themselves (either directly to the ratings provider or via public disclosures). Similarly, customers, suppliers, and other members of a company's value chain may also demand ESG information from companies to help them make their own voluntary ESG disclosures, fulfil regulatory reporting requirements, and evaluate the sustainability implications of their purchasing decisions and business partnerships.

At the same time, many standard sustainability metrics requested by stakeholders rely on data that a company itself cannot directly measure or control (e.g., supply chain information and Scope 3 greenhouse gas emissions). Whether companies design their own ESG reporting programmes or seek to report in alignment with widely recognised sustainability frameworks such as the IFRS Sustainability Disclosure Standards developed by the International Sustainability Standards Board (ISSB), the Global Reporting Initiative (GRI) Standards, or the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), they may need to collect information from suppliers, customers, and partners to help ensure their sustainability reporting is accurate, reliable, and credible.

Sustainability commitments

A second key driver for ESG contract uplift is the widespread adoption of voluntary sustainability commitments. Stakeholder pressures, strategic imperatives, and the search for competitive advantage and longevity are increasingly driving companies to adopt sustainability commitments that may extend to third-party activity, including on topics such as climate change; diversity, equity, and inclusion; and human rights. These commitments may require companies to measure, monitor, and report progress on metrics that may necessitate third-party information. They may also drive companies to impose related obligations on third parties to help ensure that their commitments are met.

Regulatory requirements

A third key driver for increased ESG integration in contracts is the emergence of sustainability regulatory regimes that will require companies to collect and report on third-party information, take specific actions to implement certain sustainability-related measures, and, in certain circumstances, mandate specific contractual measures. These include California's climate disclosure laws (further discussed below), the United Kingdom's implementation of the TCFD recommendations (including in the Companies Act 2006 and sector-specific

rules such as the ESG Sourcebook included in the Handbook published by the Financial Conduct Authority), and the EU's Corporate Sustainability Reporting Directive (CSRD).

Notably, the EU's expansive Corporate Sustainability Due Diligence Directive (CSDDD) goes beyond disclosure to mandate a range of novel expectations that will require contractual mechanisms for implementation. For instance, the CSDDD requires companies to develop codes of conduct and action plans to prevent, mitigate, or bring an end to adverse environmental and human rights impacts in their upstream and downstream value chain, and to seek contractual assurances from business partners in relation to adherence with those codes and plans. The CSDDD also contemplates rights of suspension and termination where severe adverse impacts cannot be brought to an end or minimised. In light of such requirements, the EU plans to publish guidance by 2027 on model contractual provisions to effectuate CSDDD compliance.

Subject-specific drivers

Climate change

Climate change is an area where each of the above drivers (stakeholder demands, voluntary commitments, and regulatory requirements) is particularly salient. In response to stakeholder pressures such as shareholder initiatives, regulatory requirements, and customer or employee expectations, many companies have voluntarily established net-zero or carbon neutrality goals, or other greenhouse gas emissions-reduction targets. Moreover, the CSDDD mandates that in-scope companies adopt climate transition plans. To the extent that a company's goal or target is to be validated by the Science Based Targets initiative or other third party, the company will be required to disclose a substantial amount of information, including potentially from third parties.

The same drivers have also led thousands of companies to voluntarily issue disclosures aligned with the TCFD recommendations,² which have now been fully incorporated into the IFRS Sustainability Disclosures Standards developed by the ISSB (which consists of two standards: IFRS S1 relating to sustainability risks and opportunities broadly, and S2 relating to climate-related disclosures specifically). In addition, over 23,000 companies voluntarily submit a substantial amount of climate-related disclosure annually to CDP, an NGO operating an environmental disclosure system, which is then optionally scored and made available to investors on CDP's website and/or provided to the companies' customers.³

Companies are also faced with a proliferation of emerging climate regulations, including climate disclosure requirements, carbon trading or tax regimes, and energy performance or emissions standards. Many of the disclosure regimes overlap, in part or in full, with the TCFD recommendations or IFRS Sustainability Disclosures Standards and largely seek disclosure of climate-related risks (including corporate greenhouse gas emissions). These include "The Enhancement and Standardization of Climate-Related Disclosures for Investors" rule issued by the U.S. Securities and Exchange Commission (SEC) (stayed pending litigation), and California's two ambitious climate-related disclosure laws, Senate Bill 253 (Climate Corporate Data Accountability Act) and Senate Bill 261 (Greenhouse gases: Climate-related Financial Risk).

Various jurisdictions have also adopted mandatory emissions-trading regimes, such as California's Low Carbon Fuel Standard (LCFS) and the EU's Emissions Trading Scheme (EU ETS), and carbon pricing adjustment regimes such as

the European Union's Carbon Border Adjustment Mechanism (CBAM). Finally, a number of jurisdictions (including at local or State levels) have adopted energy performance or emissions standards, such as the EU Energy Performance of Buildings Directive and New York City's Local Law 97.

Human Rights

Similar to climate, the Business & Human Rights (BHR) landscape has seen significant developments over the past few decades, with an exponential increase in legal and regulatory risk drivers over the past few years.

Prior to the adoption of the UN Guiding Principles on Business & Human Rights (UNGPs) in 2011, voluntary commitments and frameworks like the UN Global Compact drove companies to adopt high-level policy statements on human rights at best. As these "soft law" frameworks began to harden into law, for instance with the development of the UK Modern Slavery Act in 2015, France's "Duty of Vigilance" Law in 2017, and Australia's Modern Slavery Act in 2018, novel expectations on companies began to emerge. These included requirements to put in place policies on human rights, adopted by boards, and to incorporate human rights into enterprise risk management systems with effective monitoring processes and feedback loops to enable continuous improvement and annual disclosures. These developments increased scrutiny on certain companies for inadequate human rights performance as against their peers or stakeholders' expectations, but these early regulatory interventions were criticised by some stakeholders as toothless due to the lack of concrete penalties such as fines and sanctions on companies.⁴

Since then, the development of "human rights due diligence" laws across Europe culminating in Europe's CSDDD (described above) along with the EU Forced Labour Regulation has significantly elevated the BHR risk and liability profile for in-scope companies as well as their value chain partners. This is because these laws empower regulatory bodies to carry out active investigations, request information, and issue fines and penalties.

Addressing these drivers through contracting

The general and subject-specific drivers canvassed above reinforce the need for ESG integration in contracts. The three key functions of business contracts, beyond confirming the commercial agreement between the parties, are: (i) memorialising the basis for the commercial terms (e.g., key representations or assumptions that underpin the commercial terms); (ii) granting access rights to information and/or property; and (iii) allocating risk and responsibility. Two examples illustrate why and how incorporating ESG into these functions is important.

First, given that much of the ESG data necessary to satisfy voluntary and regulatory reporting obligations or sustainability commitments must be sourced from third parties (e.g., energy use or performance data from landlords, or emissions or workforce data from suppliers), it can be beneficial for companies to include reporting requirements and information rights in relevant contracts in order to better collect and report accurate, complete and reliable ESG information.

Second, companies are facing growing liability risks related to sustainability claims and disclosures as well as sustainability due diligence. This is driven by heightened regulatory scrutiny (including, in addition to the regulations discussed above, new laws seeking substantiation of sustainability claims such as California's Voluntary Carbon Markets Disclosures Act, A.B. 1305, and the recent amendments to Canada's

Competition Act), increased stakeholder demands for accurate and transparent sustainability reporting, and growing litigation activity against companies alleging greenwashing, false advertising, and misleading information. Against this backdrop, contractual representations and warranties, together with indemnification provisions, can allow companies to allocate certain risks related to regulatory enforcement and litigation arising from sustainability matters.

Contract Tools

The table below provides an overview of the key tools used to effectuate the three functions of business contracts discussed in the previous section.

Overview of contract tools

| Contract Function | Tool | Description |
|---|------------------------------|--|
| Memorialise Basis for Commercial Terms | Representations & Warranties | Assertion of fact that helps induce a party to enter into a contract. May be tied to an indemnity or other remedy in the event the assertion turns out to be false. |
| | Covenants | Promise to do or not do a particular thing. Typically tied to an indemnity or other remedy in the event the promise is not kept. |
| Grant Access Rights to Information / Property | Notice Requirements | Promises to provide notice to the other party under certain conditions (e.g., in the event of an incident, in order to terminate the contract). |
| | Information / Access Rights | Requirement to provide certain information (or access) to the other party, either on request or at some sort of regular cadence. |
| Allocate Risk / Responsibility | Indemnities | Obligations to compensate the other party for losses caused by a breach of representation/warranty or covenant, or some specific issue (e.g., an M&A seller might provide an indemnity for a preexisting liability). |
| | Force Majeure | Specific conditions under which a party is excused from having to perform their contractual obligations (e.g., extreme weather). |
| | Termination Rights | Specifies conditions under which the parties can terminate the contract. |

Representations, warranties and covenants paired with indemnities, notice and access rights, *force majeure* provisions and termination rights can be powerful tools for mitigating ESG risks, fulfilling ESG commitments, and ensuring compliance with ESG regulations where those risks, commitments, and compliance obligations cover aspects tied to company's value chain (as they often do, per the section above). Several organisations have recognised the potential value of these tools for addressing various ESG topics and have published model contracts and clauses to aid companies and legal professionals, such as The Chancery Lane Project's resources for "climate-aligned" contracts and clauses,⁵ the American Bar Association's Contractual Clauses Project to "ensure human rights due diligence in business contracting",⁶ the Responsible Contracting Project's Toolkit (including the draft European Model Clauses),⁷ and Practical Law's ESG and Sustainability Toolkit, which includes a variety of ESG contracting resources.⁸

Of course, there are limitations to what contracts can accomplish. First and foremost, the terms that a company can successfully incorporate into its contracts depend on its bargaining power and commercial norms – in some circumstances, a company may be quite constrained in its ability to negotiate ESG-related contract provisions, while in others, it may have more room to push for tailored protections. Additionally, even where a company has room to negotiate a clause or agreement, there may be practical enforcement risks or other contract terms (e.g., a low limitation of liability, or difficulties in quantifying ESG-related damages), which constrain the utility of the ESG provisions it is able to secure. Finally, in some cases, the law limits how contracts can be used. For example, antitrust or competition law may limit agreements between competitors, or public policy may limit the ability of a company to allocate the risk of regulatory fines and penalties to a third party.

Nevertheless, in conjunction with other tactics such as stakeholder engagement and training and education, contracts should be considered an important means of advancing corporate ESG programmes. Contract integration and market acceptance take time, and companies that build ESG into their contracting processes now will likely see benefits accumulate in the coming years, as stakeholders continue to demand ambitious ESG commitments, and ESG regulations and legal risks continue to proliferate.

Application of Tools to Different Types of Agreements

Each of the tools described above has potential utility for companies looking to proactively manage ESG risks, requirements, and processes, though their application may differ based on factors including the context and type of transaction. Below, we discuss key developments and insights as to how these tools can be adopted across real estate and infrastructure; supply chain and procurement; and investment agreements and governance documents.

Real estate and infrastructure

Sustainability performance is a key focus in the built environment (whether residential, commercial or industrial real estate, or infrastructure) and hence a cornerstone of ESG contracting in these contexts. Performance requirements can arise from factors such as stakeholder expectations, customer demands, competitive considerations, planning and heritage constraints, investment and funding conditions, government

incentives, industry frameworks, and regulation (whether directly mandated by regulations such as the EU's Energy Performance of Buildings Directive or indirectly required as a function of taxonomies that prescribe detailed technical criteria for built assets to be considered "green").

Real estate value chains, from planning and design, through to project management, engineering, procurement, construction, operation, and maintenance, are in many respects better equipped than most to engage with ESG-related contracting. Participants in the sector are familiar with a range of contracting models and suites, are incentivised to focus on risk allocation, are used to "pass-through" or "back-to-back" obligations, and are generally experienced at contract administration. However, the existence of such an established and relatively mature contracting culture can also act as impediment to ESG-related contractual innovation and market acceptance.

One practical drafting challenge for real estate sector participants is determining whether an ESG-related performance requirement is best incorporated into a performance specification, management or operations plan, or a bespoke contractual provision. This question is often best determined with reference to the appropriate remedy. For example, if a construction performance requirement goes to a feature of the built asset and is capable of being rectified through a defects mechanism, it may be best suited for inclusion in a specification. By contrast, a requirement that goes to the manner of conduct of works may be better suited for a management plan, accompanied by measures that contemplate remediation action plans or, in certain circumstances, client direction. Lastly, overarching requirements can be imposed via bespoke contractual provisions in relation to compliance with international standards, maintenance of specific policies, training, as well as any circumstances in which ESG-related matters might give rise to a right to terminate.

Another common challenge throughout the real estate sector is aligning applicable policies, as there can sometimes be a conflict between the commitments that principals may have made and the policies of key contractors, raising the question of who will seek to ensure consistency across projects and sites (or seek to recover incremental costs associated with implementation of higher-ambition or otherwise more onerous measures for particular projects). Similarly, information-gathering and record-keeping are also a key focus area, as sustainability performance requirements in real estate and infrastructure are often data-intensive, and contracting measures are needed to support data integrity – often to an assurance-ready standard. Such measures increasingly extend beyond simply identifying the data points required to be collected; instead, they may prescribe the methods, systems, and tools which must be applied, often extending data collection obligations beyond landlords to facilities managers and tenants.

Climate-related contracting measures in the real estate and infrastructure context can include: the incorporation of carbon and renewable energy targets or indicators sourced in green taxonomies (for example, in relation to implementing climate adaptation measures, water usage, waste, and pollution management); the installation of data collection infrastructure and systems into performance specifications; as well as obligations for data tracking and reporting. In certain circumstances, payment or other incentives may be linked to climate-related outcomes, including in alliance contracting models.

At the same time, anti-modern slavery and forced labour provisions are becoming increasingly common in the real estate sector. However, current practice often focuses only on

regulated elements (i.e., modern slavery and forced labour), and may need to expand in scope to include the broader set of human rights in response to mandatory human rights due diligence regimes like the CSDDD. Other human rights-related measures can include the incorporation of social performance metrics into specifications, stakeholder engagement measures and grievance mechanisms into management plans, and bespoke provisions relating to adherence to specified international standards, policies, training, notification of controversies, and monitoring of responses.

Supply chain and procurement

Global supply chains are fragmented and can be extremely complex from a contracting perspective, with multiple tiers of suppliers and sub-contractors across multiple jurisdictions, including those with less rigorous laws or enforcement mechanisms on issues like environmental compliance, forced and child labour, unsafe working conditions, and fair wages. In many industries, buyers' contractual priorities tend to focus on pricing and delivery terms over sustainability performance, and in some cases, unrealistic or overly onerous pricing and delivery demands from buyers may contribute to poor sustainability performance by incentivising suppliers to deviate from environmental or labour standards. Moreover, a power imbalance between certain suppliers and purchasers (particularly larger buyers) can mean it is challenging in practice to enable respect for sustainability issues, particularly human rights, if suppliers are forced to accept one-sided contracts to win business.

To address these challenges, companies are starting to innovate their supply chain contracts. For instance, companies can include undertakings in procurement and supply chain contracts to require that business partners comply with their Code of Conduct or related supplier management or human rights policies, which may specifically reference international human rights standards as best practice. As an evolution of this approach, contracts can themselves reference sustainability laws or standards, including human rights standards, and create shared obligations on purchasers and suppliers to enable compliance. For example, the supplier may have an obligation to adhere to and be accountable for non-compliance with applicable sustainability laws (including international human rights standards), and the buyer may commit to responsible purchasing practices and only impose fair, reasonable, and non-discriminatory obligations on the supplier. A buyer's commitment to commercial terms that support human rights due diligence efforts, for example by ensuring that purchasing practices align with human rights protections through incorporating fair pricing and realistic production times, can help to reduce pressure on the supplier to cut corners which could result in labour rights violations.

Clauses to support effective environmental and human rights due diligence may include audit and inspection rights that enable regular, unannounced site visits and audits, worker interviews, and third-party impact assessments as well as information rights to enable data collection and regular reporting. Novel clauses that provide for escalation and grievance mechanisms to address identified instances of non-compliance with applicable sustainability (including human rights) standards, or undertakings to implement corrective and preventative action plans in response to such instances to emphasise collaboration and engagement with affected stakeholders, will be a key component of the type of proactive risk management contemplated by regimes like

CSDDD. Even where companies are not directly in-scope of these ambitious regimes, they may expect requirements to flow up and down value chains to direct and indirect business partners.

Innovating procurement contracts in this way will not be easy, and many practical challenges will arise in addition to the already challenging commercial context for many purchasers and suppliers. Companies will need to navigate complex, novel issues such as balancing the need for collaboration and engagement with the threat of suspension or termination of the supplier relationship where efforts fail, which may require consideration of any adverse human rights impacts linked to such suspension or termination.

Investment agreements and governance documents

ESG issues are increasingly relevant to investment agreements and governance documents. Companies can include representations and warranties in investment agreements (e.g., share purchase agreements or merger agreements) to manage and allocate risks related to ESG issues that are significant to the particular investment or buyer and not otherwise covered by traditional representations and warranties. Governance documents negotiated in connection with closing (e.g., LLC agreements, shareholder agreements, and other ownership agreements) can be a helpful tool for companies to secure information rights for ESG-related data from investments. Investors can also look to governance documents to help implement their own ESG-related commitments.

With respect to investment agreements, in some cases, covering key ESG risks may be accomplished by modestly expanding the scope of an existing representation, such as the environmental representation to cover health and safety risks; whereas in others, it may require the drafting of an entirely new representation. For example, representations as to the accuracy of sustainability claims made by a target business regarding its products, operations, or business processes which could raise greenwashing risk may be warranted if the target business has relied heavily on such marketing to attract or retain customers or employees, or if it is exposed to significant enforcement risk in the event of misleading statements. As another example, growing reputational and regulatory risks may influence a buyer to include a representation that a target business with an extensive global supply chain does not source from specific regions which pose an elevated risk of forced labour or other human rights violations. In certain instances, investment agreements are also starting to include tailored representations, where target businesses hold diverse-owned business certifications or are a Certified B Corp by B Lab, as to the certification and material customers or contracts that require said certification, or covenants to cooperate in the maintenance of such certification.

Investors can also incorporate ESG considerations into governance documents. For example, if information rights are of key importance to acquirors, they may consider including a provision in relevant governance documents that mandates the periodic reporting of specific ESG information (for example, metrics necessary for regulatory reporting). Alternatively, a broader provision (i.e., covering the reporting of ESG information as reasonably requested by the investor from time to time) allows flexibility for investors to vary their requests as their own stakeholder and reporting needs evolve. Further, covenants mandating the reporting of negative

ESG incidents can help investors monitor and manage regulatory and reputational risks associated with ESG-related controversies.

Similarly, for situations where the investor has certain ESG commitments that implicate its investments, it could look to build related covenants into governance documents requiring a target company to take specific actions in accordance with that commitment, e.g., to develop and implement an ESG policy aligned with the investor's policy. Alternatively, if an investor has made its own climate commitment (e.g., a net-zero greenhouse gas emissions target), it may look to include covenants in governance documents requiring a target company to adopt its own net-zero emissions target, undergo a climate risk assessment, or take other steps aligned with the investor's commitment and timeframe.

Each of these use cases is highly context-specific, depending on the relevant investor's ESG commitments, ESG data collection requirements, and ESG risk appetite. They may be further shaped by the risk profile of the relevant investment and applicable market and regulatory drivers. At the same time, the likelihood of successfully integrating ESG provisions into contracts in this context can also depend on the target company's level of sophistication with respect to ESG issues and broader competitive pressures. A tailored approach is necessary in order to leverage the most appropriate contract tools for any given transaction.

Conclusion

Companies looking to develop their own ESG contracting toolkit should start with a careful consideration of the relevant market and legal drivers for their business, including stakeholder demands, voluntary commitments, and applicable laws and regulations. This should inform a tailored approach based on the relevant ESG risks and opportunities that the company seeks to address or capture, including any substantive areas of focus (e.g., climate or human rights). Companies should seek to adopt a range of contracting tools tailored to the relevant transaction and agreement type, leveraging applicable best practices and market resources and taking into account the broader context (including the parties' bargaining power and risk appetites). A thoughtful approach to ESG integration in contracts can better position a company in terms of proactive risk management, furthering its ability to effectively respond to the evolving ESG and sustainability landscape.

Endnotes

- 1 See "Unilever sells spreads business for €6.8 billion", *New Food Magazine*, December 18, 2017 (<https://www.newfoodmagazine.com/news/63523/unilever-sell-spreads-6-8-billion>); Microsoft Corporation, "Developing a Sustainable Procurement Strategy", © 2022 (https://download.microsoft.com/download/0/8/1/081afcd1-9429-490c-aa2a-80e56adde2e6/Developing_a_Sustainable_Procurement_Strategy.pdf); and Nike, Inc., "Statement on Forced Labor" (<https://about.nike.com/en/impact-resources/statement-on-forced-labor>).
- 2 The 2023 Status Report of the TCFD (<https://assets.bbhub.io/company/sites/60/2023/09/2023-Status-Report.pdf>) notes that 97 of the 100 largest companies in the world have declared support for the TCFD, report in line with the TCFD recommendations, or both, and that as of the date of publication, 4,486 companies and 369 other organisations had formally indicated support for the TCFD recommendations.

- 3 CDP, “Carbon Data” (<https://www.cdp.net/en/data/corporate-data>).
- 4 See, e.g., Genevieve LeBaron, Andreas Rühmkorf, The domestic politics of corporate accountability legislation: struggles over the 2015 UK Modern Slavery Act, *Socio-Economic Review*, Volume 17, Issue 3, July 2019, Pages 709–743 (<https://doi.org/10.1093/ser/mwx047>).
- 5 The Chancery Lane Project is a UK charity that “helps organizations reduce emissions using the power of legal documents and processes”. As of September 2024, it had published over 175 clauses for a range of practice areas and sectors across eight different jurisdictions (<https://chancerylaneproject.org>).
- 6 The American Bar Association’s Contractual Clauses Project has published over 30 model contract clauses, as well as other supporting resources, to help buyers and suppliers share responsibility for protecting human rights in supply chains (https://www.americanbar.org/groups/human_rights/business-human-rights-initiative/contractual-clauses-project).
- 7 The Responsible Contracting Project has published a contracting toolkit including draft European Model Contract Clauses (under consultation) which aim to support effective human rights and environmental due diligence in alignment with the requirements of the CSDDD (<https://www.responsiblecontracting.org/emcs>).
- 8 For example, the toolkit includes model clauses such as representations and warranties and covenants for vendor adherence to a company’s ESG policy, supplier code of conduct,

or forced labor policy; provision of data to support a company’s ESG reporting; and compliance with applicable sustainability and ESG-related laws and regulations, including in relation to conflict minerals and forced labour (<https://1.next.westlaw.com/Document/176e467371ae711ecbea4f0dc9fb69570/View/FullText.html?navId=C829C81BF9457DB6395717D8A130E242&transitionType=Default&contextData=%28sc.Default%29>).

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Kirkland & Ellis LLP's ESG & Impact Practice Group is a global team of industry-leading attorneys and advisors fully dedicated to ESG matters. We advise clients, including sponsors, lenders, and corporations, on issues spanning climate change, human rights, and diversity, equity and inclusion. We help clients navigate the development and implementation of ESG policies and commitments, negotiate cutting-edge contractual rights, comply with regulatory obligations, and resolve government investigation and litigation matters. By developing novel strategies and setting industry standards, our ESG and impact team has fundamentally shaped the legal practice of ESG.

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