



# ESG: how to find the sweet spot between compliance, risk and opportunities

Arendt Webinar  
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## *ESG: how to find the sweet spot between compliance, risk and opportunities*

Your contacts/speakers



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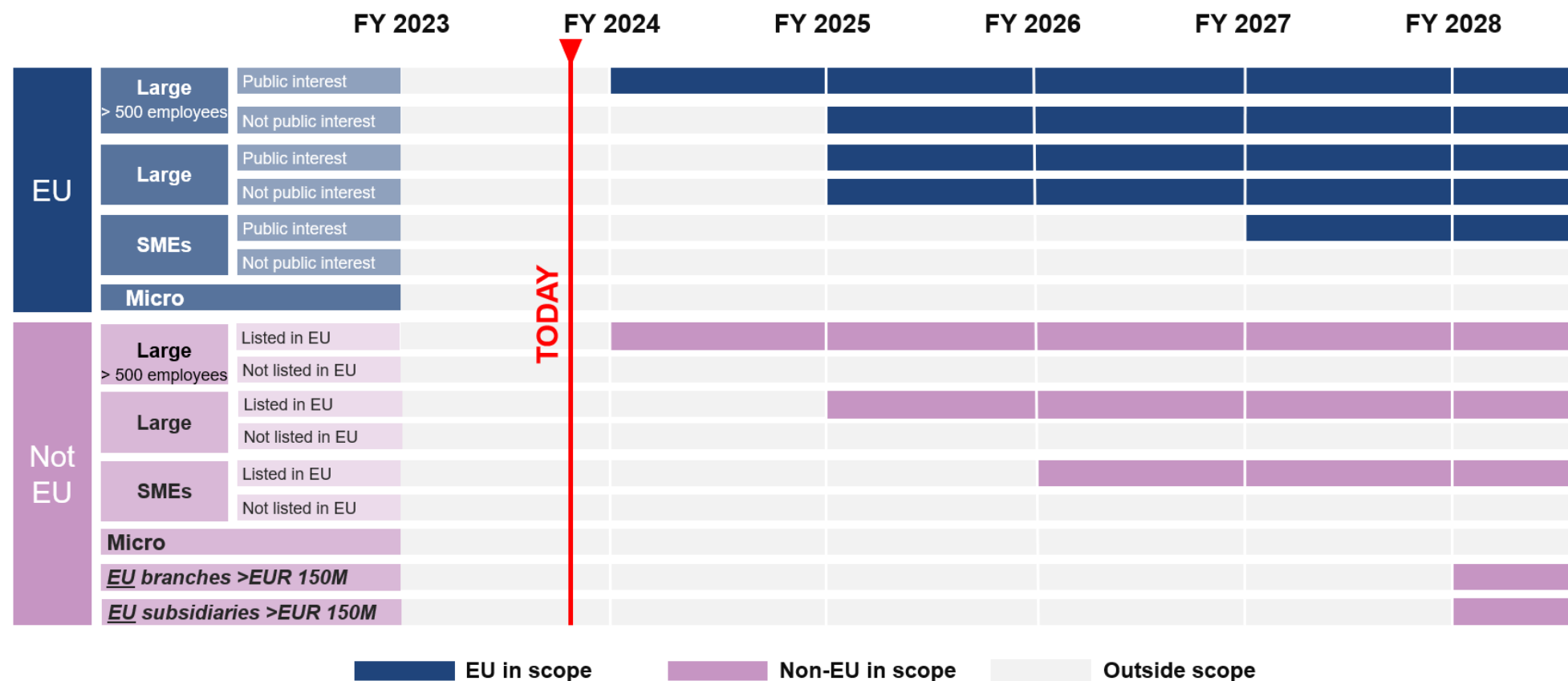


# Agenda

- 17.30 - 18.00: Webinar
- 18.00 - 18.15: Q&A

**Trend 1: Broadening the scope of binding ESG obligations to include regulated and non-regulated entities alike**

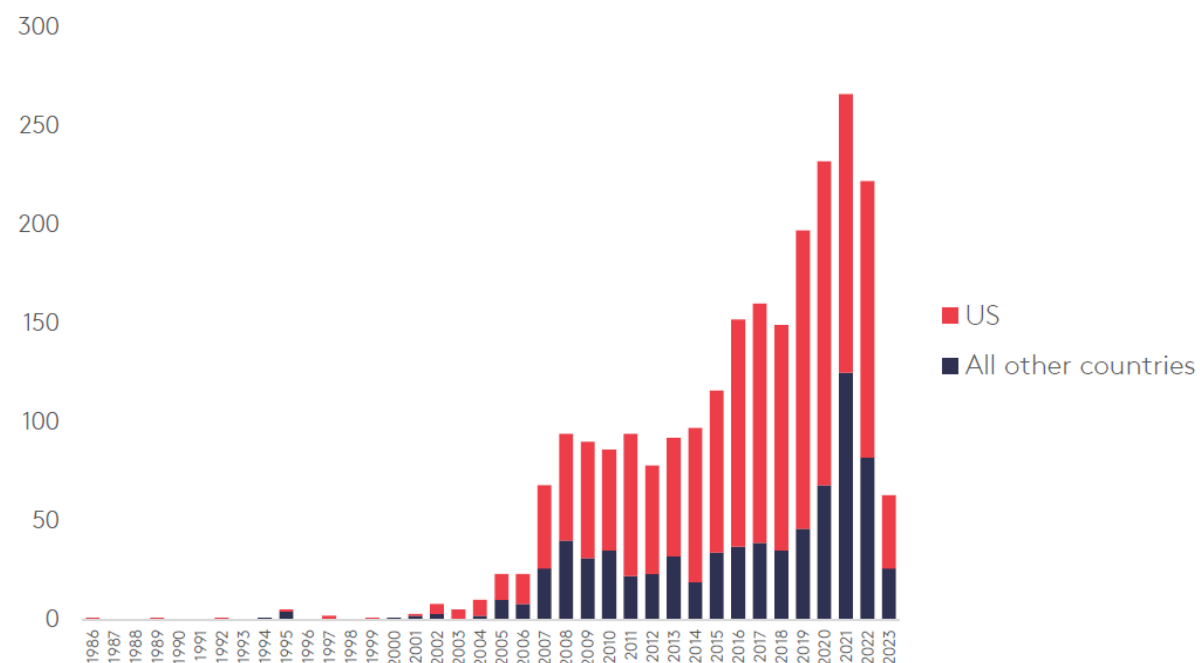
## The scope of CSRD



## Trend 2: Growing litigation risk

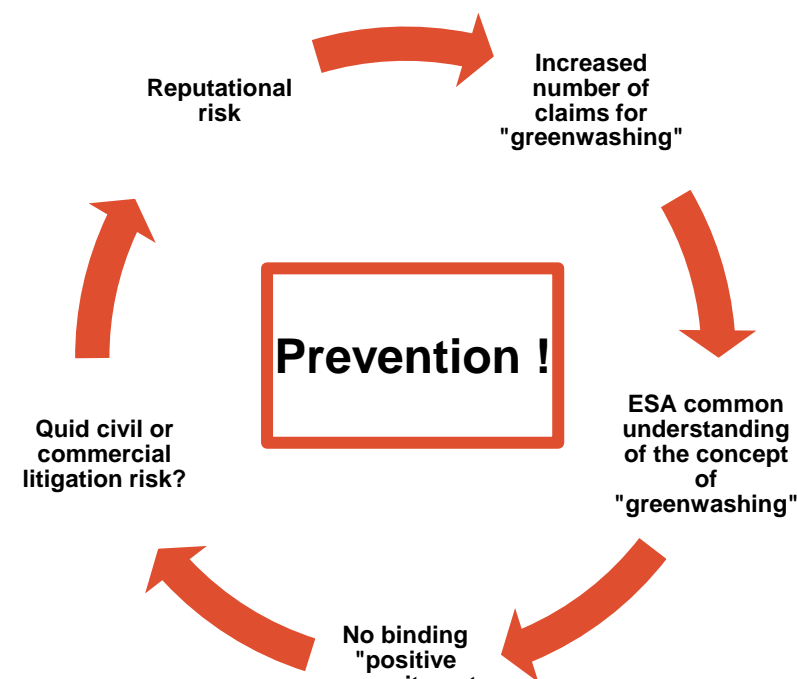
# ESG Litigation – A rising number of cases across the globe

Figure 1.1. Total climate change cases over time, US and non-US (1986 to 31 May 2023)



Note: Data collection for 2023 is still underway, and there may be a small delay between cases being filed and being identified and processed for inclusion in the databases, therefore the 2023 data are incomplete.

Source: Authors based on Sabin Center databases



### Trend 3: Increased scrutiny of regulators

## Regulatory activity

 CSSF Thematic Review on the implementation of sustainability-related provisions in the investment fund industry

Organisational arrangements of IFMs

Periodic disclosures

Portfolio analysis

Pre-contractual disclosures and website disclosures

Fund documentation and marketing communications

 Enhanced administrative sanctioning powers for the CSSF and the CAA

public statement  
specifying the identity of  
the person responsible  
and the nature of the  
violation

temporary prohibition of a person  
exercising managerial functions of for any  
natural person responsible for such a  
violation from exercising managerial  
function

administrative fine  
of between EUR  
250 and EUR  
250,000

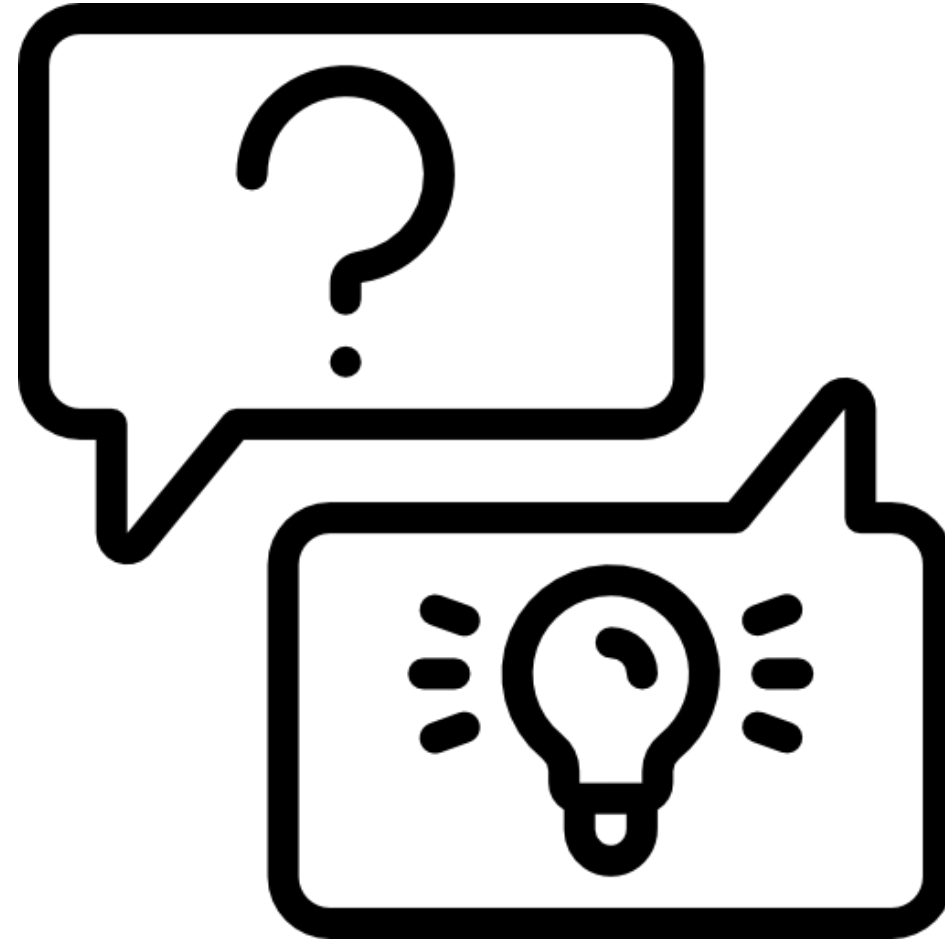


The Luxembourg law of 25 February 2022  
implementing the SFDR and the Taxonomy  
Regulation

 What else?

## Q&A Session

Please use the chat-box to ask any question.



## Your contacts/speakers



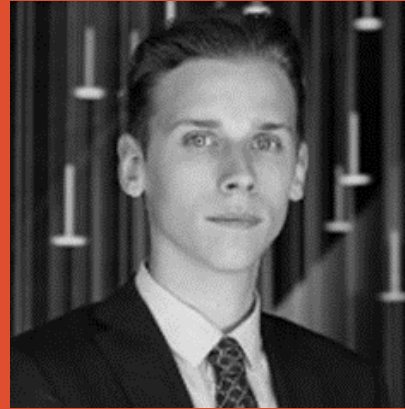
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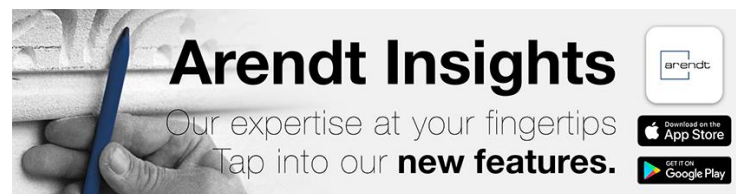
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