

# Les midis de l'entreprise

## ESG pour les entreprises luxembourgeoises non réglementées – status quo et perspectives

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# Cadre réglementaire ESG applicable aux sociétés luxembourgeoises non réglementées

Malgré le champ d'application restrictif des règles européennes découlant de :

- Directive du 22 octobre 2014 qui concerne la publication d'informations non financières (**NFRD**)
- Règlement du 27 novembre 2019 sur la publication d'informations en matière de durabilité dans le secteur des services financiers (**SFDR**)
- Règlement du 18 juin 2020 visant à favoriser les investissements durables (**EU-Taxonomy**)
- Proposition de directive du 21 avril 2021 qui concerne la publication d'informations en matière de durabilité par les entreprises (**CSRD**)
- Proposition de directive du 23 février 2022 sur le devoir de vigilance des entreprises en matière de durabilité (**CSDDD**)

Il ne faut pas négliger :

- le risque lié à la chaîne de valeur
- les règles applicables à la responsabilité des administrateurs
- le concept d'intérêt social

# HORIZON

Where Sustainable Space  
Meets Sustainable Earth

We're doing the extraordinary in space to address some of the world's most pressing sustainable development challenges, in collaboration with customers, partners, and governments.



## SUSTAINABLE SPACE

Lead, collaborate, and innovate for sustainable space.

### Responsibility

Innovate to reduce our footprint from launch to decommissioning

### Opportunity

Advocate best practice approaches to ensuring industry-wide responsible use of space.



## CLIMATE ACTION

Take bold climate action by setting targets and innovating for the planet.

Reduce GHG emissions across operations and our supply chain.

Provide solutions to combat environmental challenges through satellite connectivity.



## DIVERSITY & INCLUSION

Make the space industry more diverse and inclusive, starting with SES.

Build a more diverse and inclusive workforce across all levels of our business.

Increase diversity and inclusion in the space industry through targeted actions and investments.



## CRITICAL HUMAN NEEDS

Empower communities to thrive with services to support critical human needs.

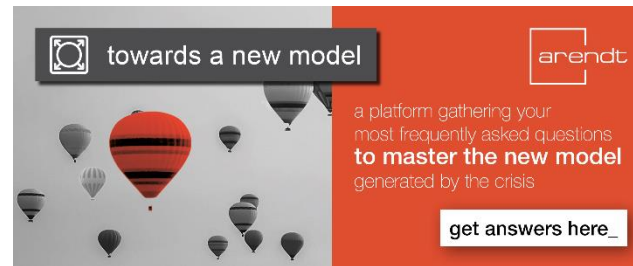
Develop partnerships and innovate to increase access to education, health, and information services.

Expand reliable access to content and connectivity to build sustainable communities.





Consult the platform **towards a new model** and install the **Arendt Insights App** to never miss a beat with the latest legal, tax and business developments in Luxembourg.



**Important Notice and Disclaimer:** Whilst a best efforts approach has been taken to ensure the accuracy of the information provided in this presentation, as at the date thereof, this information is only designed to provide with summarised, and therefore non complete, information regarding the topics covered. As such, this presentation does not constitute legal advice, it does not substitute for the consultation with legal counsel required prior to any undertakings and it should not be understood as investment guidelines. If you would like to receive a legal advice on any of the issues raised in this presentation, please contact us.

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