

APRIL 2022

# How 'ESG' is your HR practice?



A Ius Laboris Survey  
of 25 countries



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## COUNTRIES INVOLVED IN OUR SURVEY:

Argentina, Australia, Belgium,  
Brazil, Canada, Czech Republic,  
Estonia, Finland, France,

Greece, Hong Kong, Ireland,  
Italy, Kazakhstan, Latvia,  
Luxembourg, Mexico, the

Netherlands, Poland, Romania,  
Singapore, Switzerland, Turkey,  
the UK, the US

In the past, large corporations could largely go about their business, creating profit and satisfying their shareholders, unhindered, but in today's world, businesses are being buffeted by world events as never before (latterly: climate change, a global pandemic and armed conflict). Both governments and the private sector are increasingly expected to act in accordance with the growing consensus, particularly in the west, about what constitutes sound business practice in this environment. International businesses are often now seen, not simply as wealth creators and providers of jobs, but as 'citizens' with ethical responsibilities. If a business wants to recruit and retain talent, this requires more than just a good customer-facing brand. Potential employees (especially millennials and generation Z) are choosy about whether to associate themselves with a business. All this means that businesses are increasingly expected to work towards real, measurable ethical credentials: in other words 'ESG'.



# What is ESG and why does it matter?



## What is ESG?

Environmental, Social, and Corporate Governance (ESG) refers to evaluating business operations, not specifically from a financial viewpoint but from an environmental, social and governance perspective. But it's worth noting that ESG is not necessarily about businesses making ethical choices that make them less profitable. Governments sometimes find ways to encourage businesses to make choices that are good for them from a financial perspective, but also further the broader aims of reducing the impact of climate change (a 'win-win'). For example, in the UK, a law has recently come into force to encourage pension schemes to make sounder

ethical investment choices by requiring trustees to consider the environmental impact of the businesses they invest in. The idea is that this should nudge pension schemes in the direction of more sustainable choices, whilst hopefully still enabling them to make profitable investments.

## What does it cover?

The 'E' for environmental criteria deals with a company's impact on the world around it; the 'S' for social standards is about the company's impact on the community and their employees, such as its emphasis on diversity and its values; and the 'G' for governance relates how the company is managed and the principals it adheres to.

Environmental	Social	Corporate Governance
Energy use	Non-discrimination	Executive pay
Air pollution	Diversity and inclusion	Transparency
Water pollution	Human rights	Accurate accounting
Land and waste management	Working conditions	Shareholders' rights
Resource conservation	Suppliers' conduct	Ethical values and policies
Accreditation	Doing charitable work or donating to charitable causes	Diversity of board structure
	Health & safety	

## Why does it matter?

ESG matters for various reasons: it's important in terms of the sustainability of the business; it matters for a company's public profile; it impacts on how it can recruit and retain talent; and on how well it can respond to external pressures of all kinds. But ESG is also increasingly used by socially conscious investors to select investments - and that means it is inextricably linked to the bottom line.

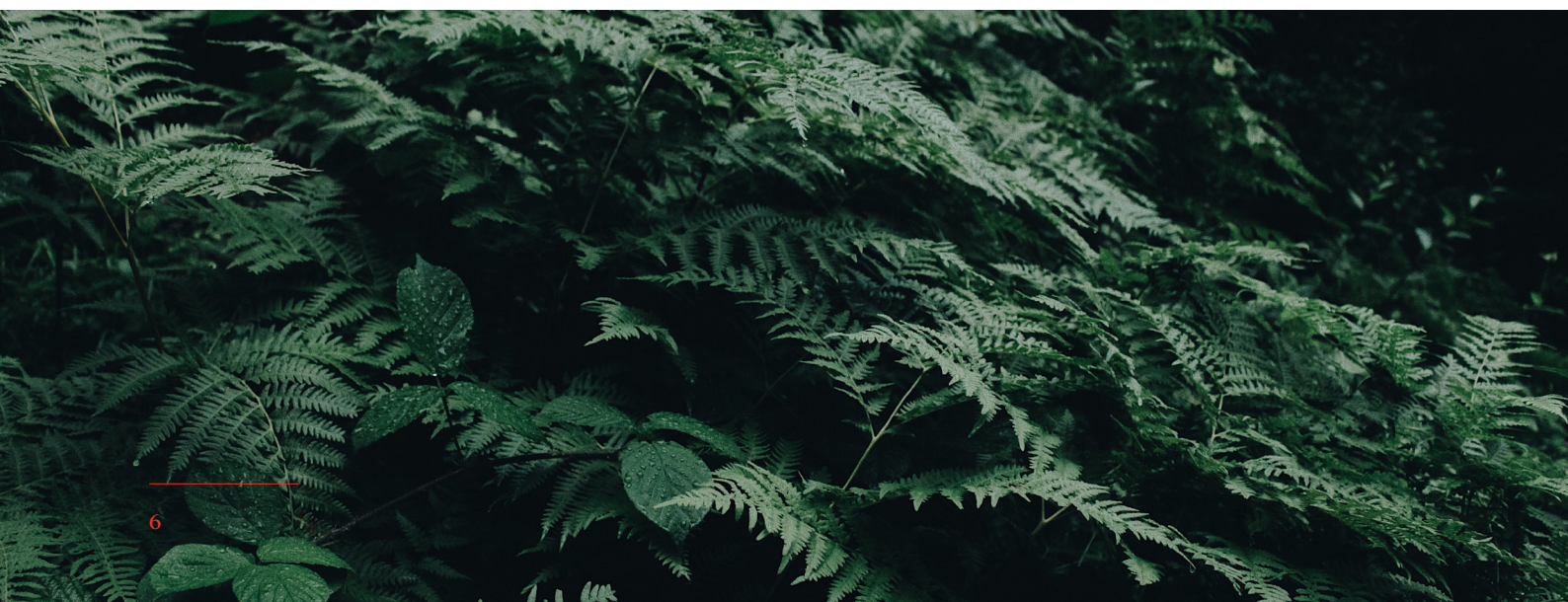
Studies reveal that conforming to ESG standards benefits a company in more ways than one and there is a positive correlation between corporate financial performance and ESG in the longer term.<sup>1</sup> Aside from financial performance, conforming to ESG standards can boost a company's reputation, thus its customer pool and the trust in the organisation. In 2020, the Edelman Trust Barometer revealed that ethical drivers (76%) were three times greater

than competence (24%) in terms of people's trust in a company.<sup>2</sup> In that survey, integrity, dependability, and a positive impact on society were used to define the ethical dimensions of a company.

Further, employees are drawn towards ethical companies. IBM reported that for 41% of employees, employer ethics and values are key engagement factors.<sup>3</sup> Good employer branding is vital in this new world and impacts on the kind of branding employers need to do to attract and retain talent. For example, for many years, Apple has inspired potential employees by its corporate ethos and the elegance of its design. But today, businesses need to go even further - an essential part of a good employer brand these days is wrapped up in ethical credentials. To be one of the sought-after brands of the future, an ethical strategy encompassing employee-issues such as work-life balance, diversity and health,

along with good governance, environmental sustainability and company accreditation - are all part of the toolkit employers need.

And as mentioned, more and more investors are using ESG standards to inform their investments.<sup>4</sup> And according to the Edelman Trust Barometer Special Report: Institutional Investors, "88% of institutional investors subject ESG to the same scrutiny as operational and financial considerations." This is only logical, as a company's reputation and its ESG activities interact closely. A scandal can cost a lot of money in fines or decreases in market value. Some famous examples are the 2010 Deepwater oil spill, which cost BP a USD 53.8 billion pre-tax charge<sup>5</sup>; Volkswagen's 2015 emissions scandal, which cost the company more than GDP 25 billion<sup>6</sup>; and Facebook's privacy breaches that caused billions of dollars in market value decreases.<sup>7</sup>



# Where to start on the ESG journey

International organisations working in the ESG space

There is a good deal of infrastructure to help businesses work out what principles they should adhere to and how to effect the changes they need to make. The most significant of these are the **United Nation's 17 Sustainable Development Goals (SDGs)**, which is the core of the 2030 Agenda for Sustainable Development, adopted in 2015. The SDGs are widely known and form the aims of many international institutions that support and promote ESG practices.

It is also worth being aware

of the **UN Global Compact**, a voluntary initiative set up in 2000 *"based on CEO commitments to implement universal sustainability principles and to take steps to support UN goals."* It was created with assistance from a number of UN organisations, such as the United Nations Environment Programme Finance Initiative (UNEP FI) and encompasses 10 basic principles in the areas of human rights, labour, the environment and anti-corruption. It says that:

*"by incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures, and establishing a culture of integrity, companies are not only upholding their*

*basic responsibilities to people and planet, but also setting the stage for long-term success."*

Following on from this, the **OECD Guidelines for Multinational Enterprises**, which were first adopted back in 1976 and last updated in 2011, contain detailed provisions covering human rights, employment and industrial relations, environment, combatting bribery & extortion, consumer interests, science and technology, competition and taxation. These are addressed to both governments and international enterprises. The aim of them is to:

*"encourage the positive contributions that multinational enterprises can make to economic, environmental and social progress and to minimise the difficulties to which their various operations may give rise."*

The OECD also provides other guidance related to ESG, including the **OECD Due Diligence Guidance for Responsible Business Conduct**, and the **G20/OECD Principles of Corporate**



**Governance.**

There are other sets of standards too, not least those espoused by the **International Labour Organisation**, the ILO, providing international labour standards, some of which are similar to the UN and OECD standards in many respects.

There is also the **International Organisation for Standardisation**, 'ISO'. Founded in 1946, the ISO is an independent non-governmental international organisation that develops International standards. They have issued thousands of standards touching on all 17 of the UN Sustainable Development Goals. They also have some more specific ESG-related guidance such as **ISO 26000 Social Responsibility** and **ISO 37000:2021 Governance of Organisations**.

To help businesses set up reporting systems, there are some very well-established standard-reporting organisations that companies can use to report their progress, of which the **Global Reporting Initiative (GRI)** is a large player. This is a not-for-profit organisation, structured within the ambit of the UN and funded by governments, along with other public bodies. It has been around in some form since 1997 and now has a comprehensive modular

reporting framework, covering all aspects of employment, as well as environmental reporting etc. They have one of the most widely-known and used sets of standards for sustainability reporting. Over 500 organisations from over 70 countries are part of the GRI Community and this is growing.

There is also the **International Financial Reporting Standards (IFRS)**. It is a non-profit, public interest organisation that aims to develop a single set of enforceable and globally accepted accounting and sustainability disclosure standards.

Another route is accreditation. The idea of **'B Corps'** started in the US but now 60% of B Corps are outside the country. To qualify as a B Corp, a business has to score 80 or more on the 'B impact assessment' and pass a legal test to do with how the company is set up. The testing organisation is set up as not-for-profit, and each B Corp is: *"a company that aims to redefine success in business - it looks at the positive impact on people and on planet as well as on profit."*

In short, many respectable leading international organisations recommend and offer standards and guidelines on ESG. But how about the law?



**Top 7 for ethical expectation:**

LAWYERS IN 25 COUNTRIES TOLD US WHAT LEVEL OF ETHICAL CONDUCT THEIR BUSINESSES ARE EXPECTED TO SHOW. COUNTRIES WITH THE HIGHEST EXPECTATIONS WERE THESE:  
 AUSTRALIA  
 FINLAND  
 HONG KONG  
 ITALY  
 LUXEMBOURG  
 THE UK  
 THE US



# How is the law developing to enforce ESG standards?

There are, in fact, already many laws all over the world that encourage or mandate ethical practice, from supranational instruments condemning discrimination, to rules outlawing forced labour and to regulations protecting the environment. Many national constitutions and laws do something similar. That being said, the law continues to evolve both in international level and national level.

## The supra-national picture

Progress on an international front is still piecemeal, particularly when it comes to protecting human rights and the way in which they impinge on employment. For that reason, on 26 June 2014, the United Nations Human Rights Council adopted a resolution in which it made the decision to establish “an open-ended inter-governmental working group on transnational corporations and other business enterprises with respect to human rights, whose mandate shall be to elaborate an international legally binding instrument to regulate, in international human rights law, the activities of transnational corporations and other business enterprises.” On 17 August 2021, the working group released its third draft of the instrument.<sup>8</sup>

Meanwhile, on 23 February 2022, the European Commission issued a proposal for a directive on Corporate Sustainability

Due Diligence, which will be applicable to the businesses bigger than the determined scale in the Directive. It lays down “*obligations for companies regarding actual and potential human rights adverse impacts and environmental adverse impacts, with respect to their own operations...and the value chain operations carried out by entities with whom the company has an established business relationship.*”

Quite apart from its proposal for a directive on Corporate Sustainability Due Diligence, the EU has taken various steps that can be regarded as ESG issues. In fact, it is taking something of a lead in these areas. Without enumerating all developments, here are some that touch on the ‘E’ ‘S’ and ‘G’ that we are interested in: the Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021, which sets out the conditions under which an activity will qualify as environmentally sustainable; the Whistleblowers Directive

(EU) 2019/1937, which aims to provide a minimum level of protection to whistleblowers (readers interested in whistleblowing obligations can check our whistleblowing monitoring map need a link); and Directive 2019/1158, covering work-life balance for parents, to be implemented by member states by 2 August 2022.



## 64%

OF THE COUNTRIES  
WE SURVEYED  
ESTIMATED PUBLIC  
FOCUS ON ESG TO  
BE BETWEEN  
**6 & 9 OUT OF 10**



72%

OF COUNTRIES WE SURVEYED HAVE RECENT LAWS THAT EXPAND THE OBLIGATIONS ON BUSINESSES TO ACT IN LINE WITH ESG PRINCIPLES OR OTHERWISE ETHICALLY OR MORALLY IN THEIR HR PRACTICE LAW

The national picture

The law tends to evolve based on what is happening within society and so we asked our lawyers in 25 countries if there was any recent law that expanded the obligations on businesses to act in line with ESG principles or otherwise ethically or morally in their HR practice. We found that in many parts of the world, there is little emphasis on this so far, but that the focus of certain advanced economies in the west is intense and growing.

In France, since 2019, the Civil Code has specified that a company must be managed in its 'social interests', i.e. taking

into consideration the social and environmental issues relating to its activity. The objective of this is to encourage company managers to reflect carefully on these issues, in the company's interest when making management decisions.

Moreover, specific obligations are multiplying in social and environmental matters in France. For instance, certain companies must quantify their direct and indirect greenhouse gas emissions linked to transport operations.

In the UK, from April 2022, certain listed/large businesses will be required to make specific climate-related disclosures in their annual strategic report, an example being how the company identifies, assesses, and manages climate related risks and opportunities. For more detail, [see here](#).

In Finland, the Ministry of Economic Affairs and Employment published a report in 2020 concerning the implementation of a proposed Corporate Social Responsibility Act, setting a duty of care on corporations to ensure they operate in a socially responsible way.

In Belgium, there is a law proposal "establishing a duty of care and accountability for companies, along their entire value chain" which was issued in

April 2021. This draft provides both for a duty of care and a duty of reparation.

There are also many developments on national level that would affect the employees directly, particularly as concerns the 'S' and 'G' in ESG. For example, Romania now has a set of provisions on safeguarding employees' mental health and protecting against moral and psychological harassment at the workplace. Many nations already have such protection, but there is a general trend

Countries with highest public focus:

- A U S T R A L I A
- F I N L A N D
- T H E N E T H E R L A N D S
- T H E U K
- T H E U S

## 2 Years or less

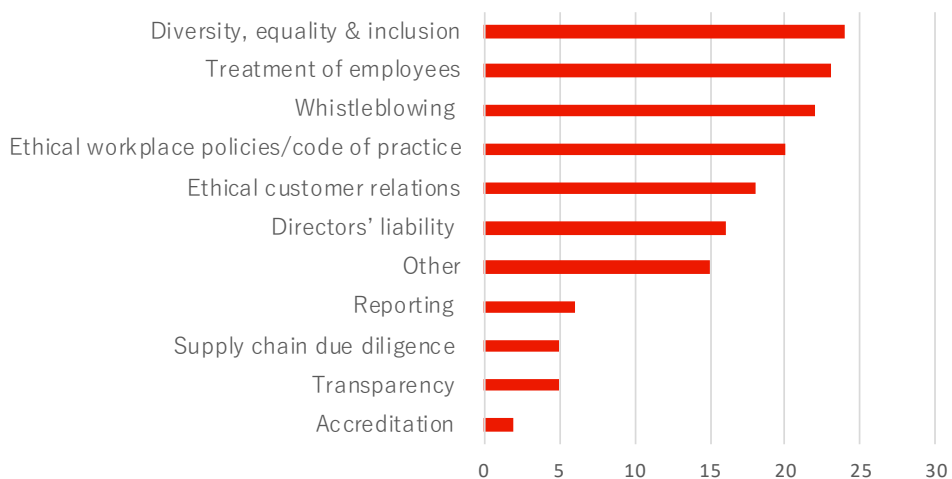
WHICH COUNTRIES BELIEVE THAT ESG WILL HAVE BECOME A SIGNIFICANT ISSUE SOON? OUR LAWYERS IN THESE COUNTRIES THINK IT WILL BE SIGNIFICANT WITHIN 2 YEARS OR LESS:  
 ARGENTINA  
 AUSTRALIA  
 BELGIUM  
 CZECH REPUBLIC  
 HONG KONG  
 ITALY  
 LATVIA  
 THE US

across the world amongst those that don't towards recognising that mental health is on a par with physical health when it comes to employees' ability to function well at work.

Many countries are in the throes of developing legislation to counter the gender pay gap, as it is well recognized now that equal pay legislation (which has been in place across the world for decades, in many countries) is not sufficient of itself to solve the problem. In the Netherlands, there are many developments regarding gender equality, such as a bill to enforce a more balanced ratio of men and women in top ranking companies, proposals that require equal remuneration between men and women and equal opportunities in recruitment and selection.

In Switzerland, in 2020, new provisions were introduced into the Federal Act on Gender Equality providing for a general obligation on employers with 100 or more employees to conduct an equal pay analysis, to be repeated every four years. Similarly, in Italy, the government has introduced reporting obligations regarding the gender pay gap; a new understanding of discrimination in the workplace; and the possibility to obtain 'equity certification', demonstrating the commitment of the employer to reducing the gender pay gap.

## WHAT AREAS OF ETHICAL PRACTICE DO OUR CLIENTS ASK ABOUT MOST OFTEN:



20%

OF COUNTRIES WE ASKED HAVE A SPECIFIC LAW THAT REQUIRES ETHICAL CONDUCT OF DIRECTORS, BEYOND THE GENERAL DUTY OF CARE



### Directors & Ethical Behaviour

We asked our lawyers if their national law pushes directors of companies to act ethically, meaning, for example, taking decisions that not only aim to maximise profits, but also consider the effects on the environment or the society in which they operate.

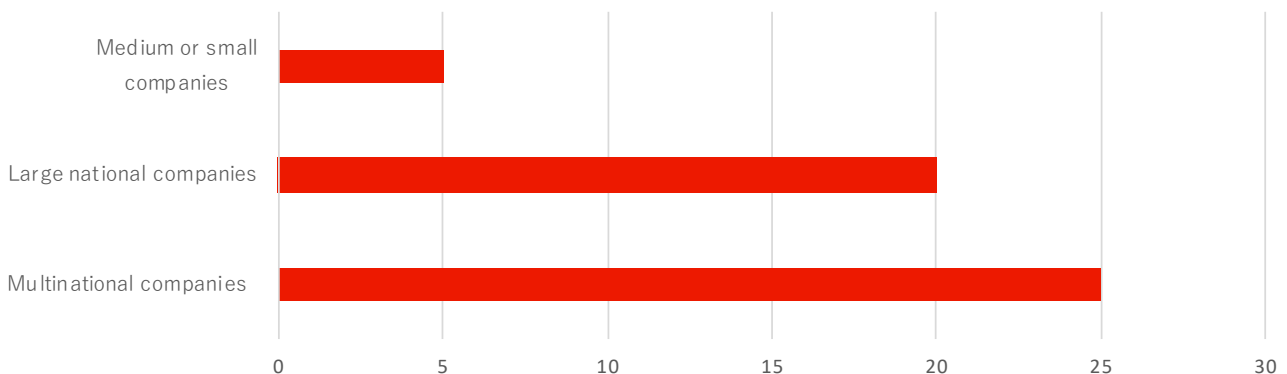
In most countries, directors have the duty to act in the best interests of their company and to act with due care. There are very often also laws that impose an ethical framework on employers, particularly in the areas of equality, non-discrimination and health and safety at work.

In some countries, there are specific duties on directors to act in an ethically responsible way. This is the case in the UK,

where directors are required to act ethically as part of their statutory duty under section 172 of the Companies Act 2006. Under this legislation, directors have a duty to the company to act in the way they consider most likely to promote the success of the company – but this crucially requires them to consider “the impact of the company’s operations on the community and the environment”.

In some other places, our lawyers tell us that the law is evolving, or there is growing social pressure to comply with ESG standards. In Canada for instance, there are circumstances in which ethical behaviour is considered to be in the best interests of businesses. In the Netherlands and Finland, although the law does not expressly provide obligations to act ethically, our lawyers’ view is that the law can be interpreted in this way.

### SO FAR, WHAT SIZE COMPANIES TEND TO ASK FOR ETHICAL BUSINESS ADVICE:



# Judicial decisions on ESG

We asked our lawyers to tell us about any recent judicial decisions of interest in the area of ESG and business ethics. It seems that the most notable cases tend to be about environmental issues for the moment, although general business ethics also feature. Here's our selection:

**32%**

OF COUNTRIES WE SURVEYED  
HAVE RECENT JUDICIAL  
DECISIONS RELATING TO ESG  
AND BUSINESS ETHICS

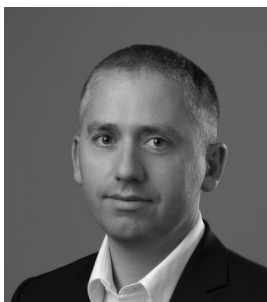


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In the case of Mathur v Ontario, 2020 ONSC 6918, several individuals claimed that Ontario's Cap and Trade Cancellation Act, which set targets for greenhouse gas emissions that were more lenient than the federal targets, contributed to illnesses and other harms by weakening environmental targets and allowing more emissions. So far, the Ontario court has rejected the government's motion to have the case dismissed.

In C.M. Callow Inc. v Zollinger, 2020 SCC 45, the Supreme Court of Canada discussed the organising principle of good faith in contract law. More specifically, the Court applied the duty of honest performance in contractual dealings and held that the condominium group breached that duty since they led C.M. Callow Inc. to believe they would extend the maintenance contract when they had no intention of doing so. This organising principle of good faith and specific duty of honesty in contractual performance is expected to be interpreted broadly to encourage ethical decision making by businesses in contractual dealings going forward.



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There is a potentially interesting development in France. Under the French system, there is a non-judicial dispute resolution body called the French National Contact Point (NCP) for Responsible Business Conduct. This organisation acts as a non-judicial dispute resolution body, providing a platform for dialogue to help resolve disputes. It appears that several companies have been referred to the NCP for rulings about

whether they have effectively adhered to the standards set out in the OECD Guidelines for Multinational Enterprises and Responsible Business Conduct – despite the fact that the Guidelines do not have the status of law in France – they are what they say: Guidelines. The NCP website publishes the cases on which it rules and the results of these cases are awaited eagerly.



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There have been two judicial decisions of interest in the area of ESG and more are following, particularly with regard to environmental awareness. Environmental organisations have successfully filed several lawsuits against the Dutch government but also against private companies such as Shell

based on inadequate climate policies. What is remarkable about the latest case against Shell is that never before has a judge forced a private company to comply with the Paris Climate Agreement, concluded between countries in 2015. Based on this ruling, the oil and gas group Shell was obliged to drastically reduce its greenhouse gas emissions. The social duty of care to protect residents from the dangers of climate change therefore seems to prevail over the focus on maximising profits. This seems to pave the way for similar lawsuits against multiple companies in the future.

Dutch pension funds, with a total of EUR 1,700 billion in assets, are under pressure from

scheme members and climate activists to sell their interests in fossil fuel companies as quickly as possible — and in the Netherlands, Shell is particularly in the firing line. In 2021, the pension scheme for civil servants ABP, the largest pension scheme in the Netherlands, made the decision to end its investment in fossil fuels. With this decision, members of the scheme who had been preparing an action against ABP because of its large-scale investment in fossil fuels, brought this to a halt. ABP's decision came shortly after announcements from the pension scheme for the metal and technology sector (PMT) and the pension scheme for the catering industry, that they had stopped investing oil and gas.



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A decision in 2010 (Grainger plc and others v Nicholson) held that a belief in man-made climate change, coupled with the belief that there is a moral obligation to act, amounted to a protected belief for the purposes of UK equality law.

Whistleblowing is a significant source of litigation in the UK, and there are numerous judicial decisions in this area. Recent decisions have established that there are four factors to help determine whether a disclosure can reasonably be believed to be 'in the public interest' (as is required to gain protection

under the whistleblowing legislation).

These factors are:

- » the numbers in the group whose interests the disclosure served;
- » the nature of the interests affected and the extent to which they are affected by the wrongdoing disclosed;
- » the nature of the wrongdoing disclosed; and
- » the identity of the alleged wrongdoer.



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There has been an increasing trend towards litigation involving ESG disclosures or statements, most often focusing on environmental issues or catastrophic events.

Examples of consumer-driven lawsuits include litigation by Earth Island Institute, a not-for-profit environmental organisation, against consumer goods companies alleging claims made regarding plastics recycling, such as that plastic bottles are 100% recyclable or including recycling symbols on plastic packaging, are deceptive or misleading. These lawsuits are in their early stages and

may seek either an injunction to stop the allegedly misleading statements or an injunction and damages, depending on the state law under which they were filed. These lawsuits were filed under state laws, but the by the Federal Trade Commission (FTC) has filed similar suits under the Federal Trade Commission Act (the FTC Act) for misleading green statements. The FTC Act prohibits 'unfair or deceptive acts or practices' and 'unfair methods of competition' in commerce. It is supplemented by the FTC's Guides for the Use of Environmental Marketing Claims (also known as the Green Guides). Similar claims

have also been filed under the federal Lanham Act, which prohibits companies from using advertising that misrepresents 'the nature, characteristics, qualities or geographic origin' of goods and services sold.

Certain companies have been sued by investors under the anti-fraud provisions of the federal securities laws, often following catastrophic events, usually claiming statements made about safety or environmental efforts were shown to be false by the subsequent catastrophe, which resulted in a drop in the company's stock value. Examples include investor litigation against BP following the Deepwater Horizon oil spill (BP also paid \$525 million to settle a securities fraud suit filed by the SEC in which the agency claimed the company's statements about the flow rate of oil following the accident were false). In 2020, investors were permitted to pursue a class action securities fraud claim against a mining company after the company's American depository shares lost value in the wake of a deadly mine accident. In the lawsuit,

investors claimed the accident, in which a dam breach killed 259 people, demonstrated the company's statements about its commitments to health, safety, and the environment were false. The lawsuit was subsequently settled for \$25 million.

Investor claims have also been brought against companies for allegedly false statements regarding the environmental impact of their products. For example, Danimer Scientific Inc., a company that makes polymers, resins, and plastic alternatives, has been subject to litigation by investors after reports disputed the company's claims about the biodegradability of its products, resulting in a drop in the value of its shares.





# Where we are now

In a rapidly evolving business landscape, companies are having to plan ahead. The supranational organisations have largely set out the ESG framework that they believe the world needs to aspire to and national governments are inching towards legislative changes that support environmental, social and governance standards for the coming age. Meanwhile, activists are making the most of the courts to try to impose standards by a different route. Despite all this, it is likely that much of the onus of making strategic and operational changes will still fall to businesses themselves. It is our belief that those businesses that do that work now are likely to be the ones to reap the rewards of sustainability and success in the long run...



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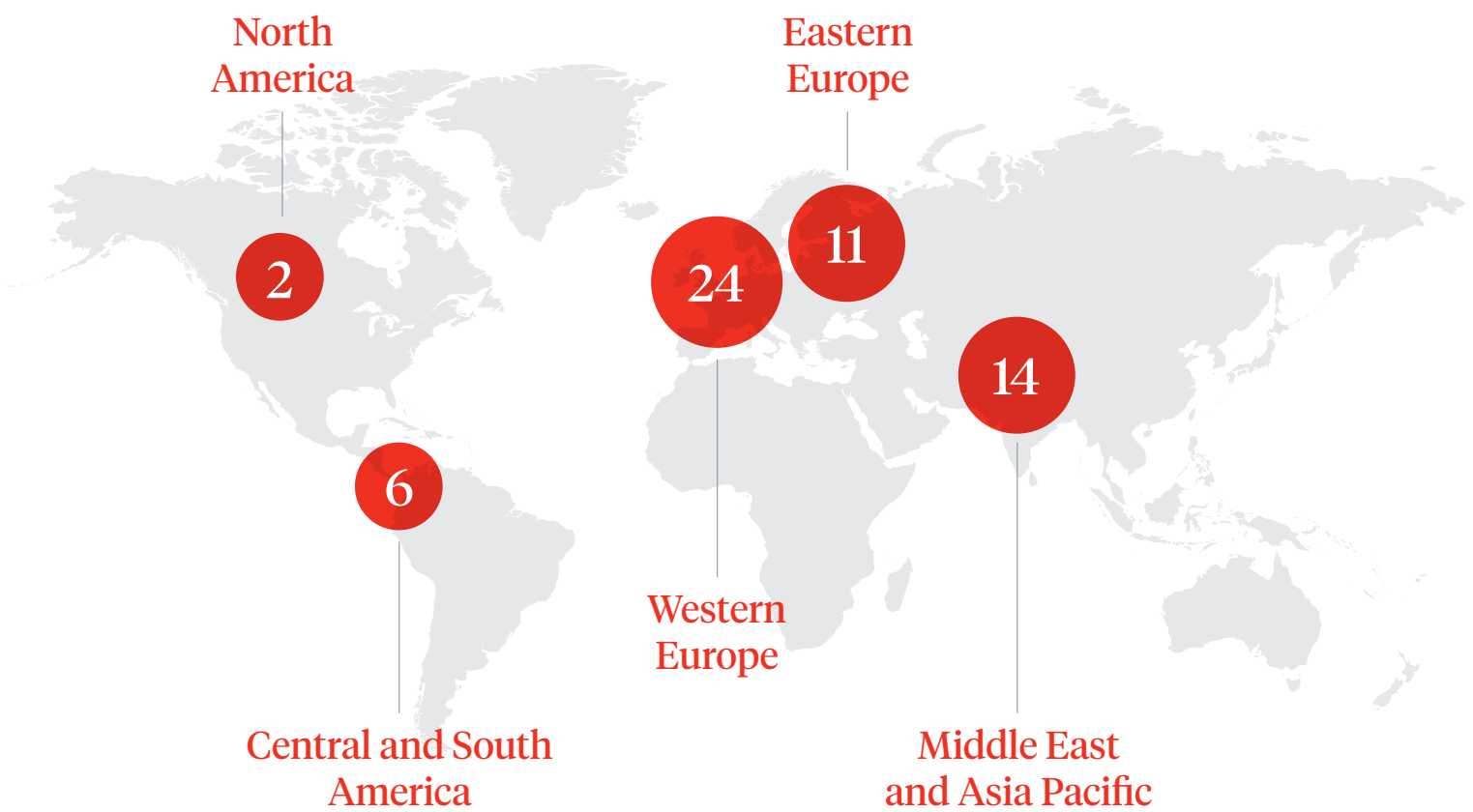
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