How the law department is key in unlocking your sustainability strategy

2022 General Counsel Sustainability Study
Preface

In the last two plus years, the world has been forced to cope with three related and increasingly complex challenges:

- A global public health crisis
- An increasingly complex global economy in which many of the core foundations and mechanisms of globalization have been disrupted or are under attack
- Growing alarm about a proliferation of environmental disasters and social unrest that are fueling urgent demands around sustainability, economic inequality, social justice and the long-term interest of stakeholders as shareholders.

In response, business leaders, both individually and collectively, have issued a plethora of proclamations about their commitment to sustainability or environment, social and governance issues (ESG), pledging to make widespread changes to their own practices as well as committing tens of billions of dollars to find solutions and effect change. Notwithstanding these statements, widespread skepticism remains about their sincerity and the potential impact of these commitments. This skepticism will likely impede and ultimately undermine genuine efforts at reform, spur calls for more draconian and potentially counterproductive regulation and generally undercut the social license that businesses need to preserve customer loyalty and to recruit and retain top talent. Determining how to work through these challenges while maintaining focus on overarching business goals is the critical question for organizations going forward. And all of these issues are increasingly landing on the desk of the General Counsel.

To understand this dynamic, in 2022 EY Law and the Harvard Law School Center on the Legal Profession (CLP) launched the General Counsel Sustainability Study (“Study”), a major research initiative to explore what role law departments are playing in developing, framing and executing ESG policies and practices. As a first step, EY Law and CLP surveyed over 1,000 General Counsel representing 12 industries and across 20 countries about the law department’s role in sustainability. The Study focused on issues relating to environment practices, diversity, equity, and inclusion (DEI), transaction due diligence, governance and much more. To supplement and extend this data, we also conducted more than a dozen in-depth, hour-long conversations with General Counsel from Global 100 companies. The combined result provides a unique and expansive view of the role of law departments in addressing the challenges and opportunities in the sustainability space.

Over the coming months, we will present results from this research in a series of reports, articles, and events. Our first report, How the law department is key in unlocking your sustainability strategy, provides a broad overview on how law departments are responding to ESG demands.
These demands are coming from every direction:

- The public, **66%** of whom believe that CEOs should take the lead on ESG change rather than waiting on government.
- Institutional investors, **78%** of whom are conducting structured ESG evaluations, up nearly 50 points from 2018.
- Regulators issuing new mandates such as the SEC’s sustainability reporting rules released in March 2022.
- Employees, **62%** of whom believe they have the power to force change.
- Consumers, **42%** of whom report that they would stop buying from a company that did something that was not socially or environmentally appropriate.¹

These pressures are immense and, as the Study lays out, General Counsels are increasingly being tasked by leadership to help their organizations navigate through them. This, in turn, is forcing law departments to expand their focus into new areas, taking on new risk profiles. As the data underscores, while law departments recognize the critical need to manage sustainability issues, particularly around reputation and brand, they are also nearly unanimous that they do not have the internal resources - either budget or expertise - to do so adequately. As the Study concludes, while General Counsel are well positioned to be a key voice on sustainability, they will have to build capacity, form partnerships and set the goals, guidelines, and governance frameworks that will provide the foundation for their organizations’ ESG and business futures.

The stakes are high as organizations define what role the law department is - and should be - playing in this process. Our extensive dataset and the findings presented in this report offer a valuable resource for General Counsel and the business leaders, regulators, employees, consumers and citizens with a stake in how organizations execute on their sustainability commitments. We look forward to engaging with you on these important issues in the months ahead.

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Key findings

Chapter 1
Areas of focus for the law department
Law departments may expand their focus to address shifting pressures and risks.

Chapter 2
Navigating ambiguity and reconciling competing goals
Balancing expectations, goals and risks is necessary without clear guidance from regulators.

Chapter 3
Managing increasing workloads
The growing importance of sustainability is expected to increase law department workloads.

Conclusion

The 2022 General Counsel Sustainability Study is part of the General Counsel Imperative Series which provides critical answers and actions to help General Counsel reframe their future. Discover other insights at ey.com/generalcounsel.
Key findings

As sustainability issues increasingly create legal, regulatory and reputational risk, law departments are expected to play a key role.

- Sustainability issues are creating a complex set of challenges for law departments. As such, they should work out which are the important areas of focus.
- This landscape is complicated by often ambiguous guidance from regulators, stakeholder pressure and competing goals within the business itself.
- With law departments playing a key enterprise-wide role, workloads are expected to increase. As a result, resourcing strategies will need to be reassessed.

The sustainability landscape – which broadly defined includes environmental, social and governance issues – is expanding and becoming increasingly diverse, complex and risk-laden. New laws, regulations and changes in the way investors, regulators, customers, employees and the public view environmental and social issues are having broad implications for organizations.

“We are seeing a major pivot from a world in which sustainability was about messaging and voluntary commitments, to a world in which implementation is key and reputational risks are becoming more acute,” says Cornelius Grossmann, EY Global Law Leader. “The public no longer expects companies to simply do no harm, but also expects them to appropriately address environmental and social matters. This puts a huge amount of pressure on organizations.” While this shift will affect most business functions, General Counsel and your law departments are likely to play a key role, given your focus on compliance and risk management and your involvement in a broad range of challenges that connect into sustainability.

Against this backdrop, EY Law and the Harvard Law School Center on the Legal Profession recently interviewed 1,000 General Counsel and Chief Legal Officers from businesses representing 12 industries across 20 countries. The purpose was to understand how law departments are responding to the rising importance of sustainability issues.²

The key findings of the 2022 General Counsel Sustainability Study reveal that law departments are facing a broad set of pressures from stakeholders on sustainability matters that are challenging them in new ways, including:

- General Counsel report that changing public attitudes are reshaping their organization’s risk profile, but their leadership does not fully appreciate the implications.
- Reputational risks linked to sustainability are causing law departments to rapidly expand their focus into areas traditionally managed by other parts of the business.
- Law departments’ expanded remit is causing them to become more involved in day-to-day decision-making and increase their collaboration across business functions.
- General Counsel’s most significant sustainability challenge is advising leadership on matters where the public’s expectations exceed the organization’s legal and regulatory obligations.
- Law departments don’t have the necessary talent and budget to handle increasing workloads linked to sustainability and are split on how to handle those challenges.

To successfully chart a way forward, it will be important for General Counsel to define where and how your law department should get involved in sustainability. Defining how your law department partners with other areas of the organization will also be crucial.

Working across the business to develop a framework for decision-making around complex sustainability questions will be critical, as many of the most pressing issues are not clearly addressed by regulations. Law departments are well-placed to undertake this work. Your role, at the center of a mass of interconnected sustainability questions and challenges, gives you unique insight into these topics.

Addressing sustainably will likely create operational challenges for your law department. The rising importance of sustainability is producing a growing volume of work that is adding to the pressure many law departments already face. Developing an operating model for your law department that provides the flexibility, scale and the unique expertise required for sustainability work will be essential.

² Sustainability includes the following social and environmental issues: “Social” refers to diversity, equity, inclusion, and employee safety and well-being issues. “Environmental” refers to issues that may have an impact on natural resources and global ecosystems, including climate change, carbon emissions, plastics and waste.
Chapter 1

Areas of focus for the law department

Law departments may expand their focus to address shifting pressures and risks.

Areas of focus for the law department

With so many areas of consideration across the sustainability “spectrum,” the challenge for General Counsel is identifying which ones need the most attention from the law department.

At present, many law departments are most focused on sustainability work related to litigation, regulatory compliance and transaction due diligence. Their focus on these areas is linked to pressures exerted from investors and regulators.

How involved is the law department in the following?

Based on input from 1,000 General Counsel

<table>
<thead>
<tr>
<th>How the law department is key in unlocking your sustainability strategy</th>
</tr>
</thead>
<tbody>
<tr>
<td>EY member firms do not practice law where not permitted by local law or regulation.</td>
</tr>
</tbody>
</table>

When asked to grade, on a scale of 0-100, where they feel the most pressure, General Counsel put investors and regulators at the top of the list, followed in order from most pressure to least by litigants, customers, employees, the public, media and suppliers. This is likely because the expectations of these stakeholders are typically well-defined and the cost of non-compliance – fluctuations in market value, monetary penalties and decreased access to financing – are clear and acute.
How much pressure do law departments feel from the following stakeholders on sustainability?

<table>
<thead>
<tr>
<th>Stakeholder</th>
<th>Level of Pressure (out of 100)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investors</td>
<td>77</td>
</tr>
<tr>
<td>Regulators</td>
<td>71</td>
</tr>
<tr>
<td>NGOs</td>
<td>68</td>
</tr>
<tr>
<td>Customers</td>
<td>65</td>
</tr>
<tr>
<td>Employees</td>
<td>61</td>
</tr>
<tr>
<td>General public</td>
<td>61</td>
</tr>
<tr>
<td>Media</td>
<td>57</td>
</tr>
<tr>
<td>Suppliers</td>
<td>56</td>
</tr>
</tbody>
</table>

While General Counsel ranked the pressure they feel from investors and regulators most highly, their responses to a broad set of other groups suggest law departments’ stakeholders are evolving. General Counsel reported the pressure they feel from customers and employees is only slightly behind that of investors and regulators. In the past several years, these two groups have grown significantly more active in voicing their concerns on organizations’ environmental and social practices. They have also become more likely to take part in collective action initiatives such as boycotts or employee walkouts.

Interestingly, law departments report that the top risks for their organizations around sustainability are purely reputational in nature, the two highest being loss of customers due to reputational harm and damage to the brand. Conversely, challenges accessing investment and risks around new laws or regulations, while still significant and having the potential to impact an organization’s reputation, came at the bottom of the list of respondents’ concerns.

How concerned are you about the following risks faced by your organization due to sustainability issues or practices?

<table>
<thead>
<tr>
<th>Risk</th>
<th>Level of Risk (out of 100)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loss of customers due to reputational damage</td>
<td>75</td>
</tr>
<tr>
<td>Damage to the organization’s brand</td>
<td>75</td>
</tr>
<tr>
<td>Lawsuits by nongovernment actors</td>
<td>70</td>
</tr>
<tr>
<td>Increased enforcement by regulatory bodies</td>
<td>62</td>
</tr>
<tr>
<td>Challenges accessing investment</td>
<td>60</td>
</tr>
<tr>
<td>New laws or regulations</td>
<td>59</td>
</tr>
</tbody>
</table>

The comparison between pressures and risks reveals a disconnect between law departments’ immediate focus on compliance and transaction due diligence and other reputational risks that sustainability concerns are posing for the organization.

— Laura Stein, Executive Vice President, Corporate and Legal Affairs and General Counsel for Mondelēz International

The expectations of our stakeholders are evolving. All of our stakeholders are paying attention to environmental and social issues. This includes investors, rating agencies, regulators, suppliers and customers. On top of this, our employees and the broader public have expectations that we need to take into consideration. These evolving expectations are in turn driving an evolution of the role of the legal team to be more involved across all these issues.
“We expect to see a shift here, with law departments putting greater focus on managing reputational risks going forward, creating a better balance with regulatory and investment challenges,” says Boris Scholtka, Ernst & Young Law GmbH Energy Law Leader.

Indeed, many law departments report that they intend to expand their focus on sustainability over the next three years. The most proactive departments look to put greater focus on defining the organization’s non-legal risks and in creating policies for environmental and social issues.

Another area on which law departments plan to put greater focus is regulatory monitoring. This, says Kasia Klaczynska Lewis, Ernst & Young Law Talasiewicz, Zakrzewska i Wspólnicy sp.k. EU Green Deal Center of Excellence Leader, is a reflection of the fast pace of change in environmental and social laws. “Many business leaders are now looking to their law department to help them understand how regulations are likely to evolve over the medium term. This information is crucial when defining voluntary commitments or in deciding how to structure major investments.”

As the law department expands its remit to manage new risks, the key consideration becomes what level of in-house counsel involvement is most effective. Over the past decade many organizations have chosen to expand the remit of the law department, shifting functions such as compliance and public relations so that they report to the General Counsel. A more recent trend has seen corporate social responsibility (CSR) and environmental, social and governance (ESG) teams shift their reporting to the General Counsel. A recent report by the Association of Corporate Council found that 24% of organizations’ CSR and ESG teams have such reporting lines, compared to only 15% two years ago.

**What risk management activities do law departments intend to put greater focus on over the next three years?**

*Summarized views of 1,000 General Counsel*

<table>
<thead>
<tr>
<th>Define clear policies</th>
<th>Average department</th>
<th>Most proactive departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental issues</td>
<td>Large focus</td>
<td>Focus</td>
</tr>
<tr>
<td>Employee safety</td>
<td>Focus</td>
<td>Minimal focus</td>
</tr>
<tr>
<td>Equity and diversity</td>
<td>Focus</td>
<td>Minimal focus</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Risk identification</th>
<th>Average department</th>
<th>Most proactive departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regulatory monitoring</td>
<td>Large focus</td>
<td>Focus</td>
</tr>
<tr>
<td>Transaction due diligence</td>
<td>Focus</td>
<td>Minimal focus</td>
</tr>
<tr>
<td>Supplier due diligence</td>
<td>Focus</td>
<td>Minimal focus</td>
</tr>
<tr>
<td>Nonlegal risk assessment</td>
<td>Focus</td>
<td>Minimal focus</td>
</tr>
<tr>
<td>Data assisted monitoring</td>
<td>Focus</td>
<td>Minimal focus</td>
</tr>
</tbody>
</table>

Multilateral investors, like the International Finance Corporation, play an important role in the application of environmental and social standards. By requiring companies to implement rigorous environmental and social policies and to report and permit oversight of their compliance, we can encourage private sector players to go beyond local rules and embrace global best practices.

— Christopher Stephens, Vice President and General Counsel, Legal and Compliance Risk for the International Finance Corporation
While some organizations may structure themselves so that the law department plays a leading role across sustainability concerns, others will choose a different path. In these organizations the law department may end up partnering with other functions, either as an equal or as an ad hoc advisor. The optimal level of involvement will depend on the industry in which the organization operates, the risks it faces in each area and the mitigation strategies that are required to manage those risks.

Complicating the law department’s job in defining its role is the fact that many environmental and social activities are either collectively led or their ownership is split across various functional departments. As a result, close collaboration across the business is required to drive action and accountability. Law departments recognize this need, with 61% of General Counsel reporting they expect to increase collaboration with the business on sustainability.

Which part of the organization has primary responsibility over the following issues?

| Based on input from 1,0000 General Counsel |
| Environmental sustainability |
| Employee well-being and safety |
| Diversity, equity, and inclusion |
| Issuing communications on ESG issues |
| ESG or sustainability score issues |
| Addressing concerns of ESG conscious investors |
| ESG related supply chain due diligence |

Recommendations and action points

Making sure your law department is focused on sustainability in the most optimal manner means balancing stakeholders’ interests and organizational risks. As your law department expands its risk management efforts, you should consider focusing on the following areas:

- Identify ways to improve regulatory compliance processes and operational adjustments to address them
- Identify non-legal risks related to environmental and social issues and create voluntary goals and a governance framework to achieve them
- Develop a detailed view of how the regulatory landscape is likely to evolve over the medium-term to future proof the organization’s policies and law department’s operational strategy

The role of the law department in ESG issues is evolving at an incredibly rapid pace. We are constantly re-evaluating how involved we need to be and how we partner with different parts of the business.

— Damon Hart, Executive Vice President and Chief Legal Officer, Liberty Mutual Insurance
Chapter 2

Navigating ambiguity and reconciling competing goals

Balancing expectations, goals and risks is necessary without clear guidance from regulators.

While law departments report that staying up to date with new regulations is a challenge, many have found strategies to help ease the burden. Only 37% of General Counsel report difficulties translating new regulations into internal policies.

The greater challenge for law departments is in working through areas of ambiguity where there is a lack of clear guidance from regulators. Indeed, 90% of law departments report challenges in creating policies where there are no specific regulations connected to environmental issues. Similarly, 92% of law departments have difficulty creating policies on social issues when there are no specific regulations to follow.

<table>
<thead>
<tr>
<th>Percentage of law departments that report challenges creating sustainability policies where regulations are unclear.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social issues</td>
</tr>
<tr>
<td>92%</td>
</tr>
</tbody>
</table>

“Workplace safety is a perfect example,” says Paula Hogéus, EY Global Labor and Employment Law Leader and Nordics Law Leader. “During the pandemic, many organizations were forced to make decisions normally within the purview of public health departments, figuring out who can come into the office and who can’t and rules around mask-wearing and vaccinations.”

Corporations face similar challenges across a host of other topics including employee pay, workplace safety and social justice. The lack of clear guidance in these areas leaves corporate leaders and in-house counsel in a challenging position – forced to make decisions without clear guidance from regulators or lawmakers.

The key to managing ambiguity is to consider the question at scale. Decisions in the ESG space cannot be made on an ad hoc basis. They must be made with the understanding that the organization is going to face similar questions again. As such, you have to understand the underlying issues at play. You also need to have a clear understanding of the organization’s values to guide you through the decision-making process.

— Horacio Gutierrez, Senior Executive Vice President, General Counsel and Secretary, The Walt Disney Company

Setting environmental benchmarks is another example. Organizations are facing pressure from lawmakers, employees, customers and the broader public to set goals linked to carbon emissions, plastic usage and a wide range of other challenges connected to environmental sustainability.
Navigating ambiguity

As organizations face complex sustainability expectations without the necessary guidance from regulators, it is important for them to clearly define where they stand and what their obligations are.

“Law departments should first consider the relevant legal risks and requirements,” says Grossmann. “Secondly, they need to understand what reputational risks the organization may face that are linked to stakeholder expectations. And third are financial considerations, either from the steps the organization must take to manage risk or from inaction by not meeting its legal requirements or the expectation of its stakeholders.

All of this should be balanced with the organization’s sustainability goals.

To reconcile these pressures, law departments should consider taking three actions:

1. **Educate leaders on the risks faced by the organization:**
   Currently, only 15% of General Counsel believe their organization’s leaders fully appreciate the environmental risks. Similarly, only 39% believe leadership fully appreciate the social risks to the organization.

2. **Work with the C-Suite to clearly define the organization’s goals:**
   Understanding goals and values is critical to effective decision-making. While 69% of General Counsel say their organization’s social goals are clearly defined, only 22% say the same for environmental goals.

3. **Drive internal conversations to develop an agreement on how to reconcile trade-offs and competing goals:**
   Competing goals are inevitable, and a robust framework to manage them is important. It is not straightforward with 95% of law departments saying that reconciling trade-offs between financial and sustainability goals is a challenge.

Law departments have important qualifications that can help their organizations reconcile these pressures and competing goals. Lawyers have deep knowledge of the law, regulations and the approach regulators use to evaluate an organization’s practices. They also have experience reconciling legal and ethical dilemmas, and many have experience in considering precedent and how actions now may impact the future.

Additionally, the law department has deep connections to most of the business issues that link into sustainability, such as labor and employment, litigation, supply chains, contracting, transactions, compliance, data privacy and environmental concerns. This gives them a unique ability to help drive decision-making on sustainability across the enterprise, particularly when clear regulatory guidance is lacking.
Recommendations and action points

To assist your organization in resolving complex sustainability challenges, General Counsel should:

- Establish your department as a leading voice within the organization on complex sustainability issues
- Develop clear guidance on values and goals and a framework to use when reconciling competing interests
Chapter 3
Managing increasing workloads
The growing importance of sustainability is expected to increase law department workloads.

Managing increasing workloads
The EY Study reveals that environmental and social concerns are going to significantly increase the workload of law departments. Indeed, 99% expect their workloads to increase over the next three years.

The extent to which that is expected to happen is significant. Over 40% of General Counsel anticipate that environmental and employee safety-related work will increase by 10% or more per year over the next three years. Similarly, 24% expect diversity, equity and inclusion work to increase by 10% or more. While General Counsel from every sector expect workloads to increase, the Study reveals that large companies with prominent roles in the economy, such as finance, energy and consumer facing organizations, will be impacted most.

This rise in work is due in part to the proliferation of new laws, increased regulatory enforcement and increased reporting work often linked to investor concerns. It is also due to the growing volume of advisory work where the law department advises the organization as a business partner on complex matters and those linked to reputational risks.

While law departments’ current involvement in these matters varies, there is widespread agreement among respondents that higher-value advisory work linked to sustainability is likely to increase significantly in the next three years.

Allocation of resources
There is little agreement among surveyed law departments on how they will manage these growing workloads. According to the Study, law departments are taking three distinct approaches:

- Twenty-four percent plan to insource most of the sustainability work though hiring or reallocating existing talent. External providers will be used on a tactical basis.
- Forty-six percent plan to insource most of the sustainability work and increase the use of technology and process management to optimize internal operations. External providers will be used on a tactical basis.
- Thirty-four percent plan to implement a mixed sourcing strategy that deploys internal resources, external legal advisory and alternative legal service providers based on the requirements of the task and the capabilities and cost of the resource.

It’s worth examining each of these three approaches in the context of talent, costs and challenges facing law departments.

While markets like Singapore do not have the same level of environmental and social regulations that we see in Europe, we are impacted by what happens in other parts of the world. US and European reporting requirements have a direct impact on Asian firms operating in those markets. Additionally, our regulators are watching the rest of the world. Some of Europe’s rules may very well end up being adopted in Asian markets.

— Shantini Sanmuganathan, Group General Counsel, Singapore Telecommunications

12 | How the law department is key in unlocking your sustainability strategy | EY member firms do not practice law where not permitted by local law or regulation.
General Counsels’ views on sustainability workloads
Based on input from 1,0000 General Counsel

Growing workloads:

99% of General Counsel expect sustainability workloads to increase over the next three years

Budget shortfall:

94% don’t have the required funds to support their organization’s sustainability initiatives

Expertise limitations:

96% believe their law department lacks the required legal expertise to manage sustainability issues

The insourcing model may be problematic in that 96% of General Counsel report that the law department does not have the expertise needed in sustainability, environmental and social topics. Additionally, 94% don’t believe they have the required funds to support their organization’s sustainability initiatives.

Indeed, law departments are facing significant pressure to reduce costs. The 2021 EY Law Survey conducted together with the Harvard Law School Center on the Legal Profession showed that 88% of General Counsel are planning to reduce the overall cost of the legal function over the next three years, with 50% saying those reductions will be 20% or more.

Combining insourcing with technology and process improvements may potentially help law departments better handle higher volumes of work. While some law departments have made progress with process improvements and increased use of technology, many have faced obstacles. According to the 2021 EY Law Survey, the majority of law departments reported a lack of necessary skills, and time and change management challenges have been barriers to their success.

The mixed sourcing strategy has the potential to address challenges around expertise, process improvements and technology. The key is going to be pairing the right task with the right sourcing strategy to create an optimal portfolio, both in terms of operations and managing costs.

“Selecting an approach ultimately depends on the circumstances of the law department in question,” says John Knox, EY Global Legal Operations Leader. “The key is to identify a strategy that allows law departments to manage increasing compliance and reporting workloads, while also reserving enough time to be able to partner with the business on more complex challenges that are reputational in nature and where there is sizeable risk.”

The law department’s operational model across environmental, social and governance issues has become increasingly complex. We developed an agile ecosystem of unique multidisciplinary capabilities. Internally, we have hired subject matter experts to advise the company on these issues as well as develop our own resources organically. We have also developed strong ties with select external law firms who have deep knowledge in areas that complement our in-house expertise. On top of that we continued to foster strong relationships with our internal clients and act as true partners in responding to these ever-evolving issues.

— Nabeel A. Al Mansour, Senior Vice President and General Counsel, Saudi Aramco
Recommendations and action points

To manage increasing workloads, General Counsel should look at refining your law departments’ operating model to ensure you have the capacity, expertise and resources to focus on higher-value activities by taking the following steps:

- Conduct a spend-management assessment to understand how internal and external resources are currently utilized
- Define the operational strategy going forward with a model matching tasks with appropriate resources
- Build internal and external capabilities, such as centers of excellence or technology improvements, to execute the strategic plan
Conclusion

General Counsel and your law departments are well positioned to play an important role helping build the partnerships, goals, guidelines and governance frameworks that will help organizations address the sustainability imperatives they face. To do that, General Counsel should:

- Consider expanding your risk management efforts to cover reputational or non-legal risks associated with sustainability
- Work with the business to identify the scope of the department’s role in sustainability, along with the roles of key partners and stakeholders, to help foster action and accountability
- Develop a shared understanding of the risks the organization faces and the goals it is working toward and create a decision-making framework for managing complex sustainability challenges, particularly in areas where there are no clear regulations
- Develop an operational model for the department that provides the flexibility, scale and the unique expertise required for sustainability work

While the EY 2022 General Counsel Sustainability Study makes it clear that law departments face a broad range of obstacles in these efforts, many law department leaders are recognizing the need to mobilize around sustainability and are rising to the challenge.
EY Law contacts

**Cornelius Grossmann**
EY Global Law Leader
Partner, Ernst & Young Law GmbH
cornelius.grossmann@de.ey.com
+49 30 25471 25050

**Paula Högeus**
EY Global Labor and Employment Law Leader
Partner, Ernst & Young AB
paula.hogeus@law.se.ey.com
+46 8 52058695

**Boris Scholtka**
EY Germany Energy Law Leader
Partner, Ernst & Young Law GmbH
boris.scholtka@de.ey.com
+49 30 25471 15336

**Kasia Klaczynska Lewis**
EY EU Green Deal Center of Excellence Leader
Partner, Ernst & Young Law Talasiewicz, Zakrzewska i Wspólnicy sp.k.
katarzyna.klaczynska-lewis@pl.ey.com
+48 519511521 or +19495453187

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