

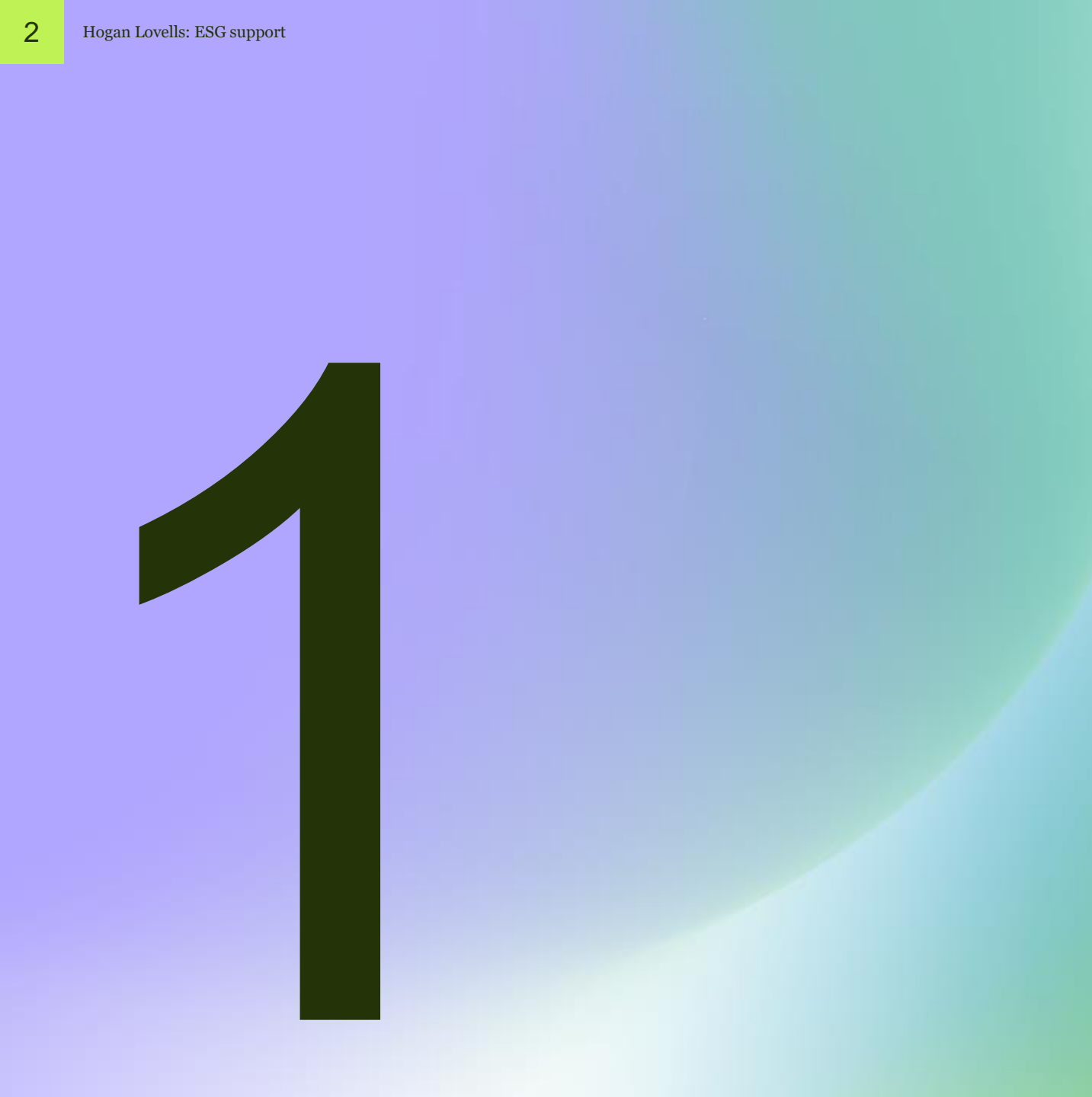
Hogan
Lovells

ESG regulatory credentials

Hogan Lovells

November 2024





1

Summary of our ESG expertise

Our firm's global ESG practice group

With more than **400 lawyers** as part of our award-winning global ESG practice, we are known for our well-established, comprehensive approach.

Our global ESG practice areas – *Environmental, Energy Transition, Social, Sustainable Finance, Governance and Global ESG Regulatory Compliance* – focus on game-changing deals/matters which leverage positive ESG impact across the market by creating structural change and innovation.

Environmental



We work across diverse industries developing cutting-edge technologies that both address and embrace complexities in environmental commitments.

Energy Transition



We advise on risk, innovations and market change for energy companies seeking to shift to greener methods of production, as demonstrated by our ground-breaking work with novel energy solutions.

Sustainable Finance and Investment



Our multidisciplinary global team provides clients with best-in-market support in this mission-critical area [by delivering thought leadership, tools, products and solutions](#) to overcome the challenges facing the sustainable finance economy.

Social



To support clients who are juggling legal and reputational issues, our integrated approach covers not only the regulatory underpinnings but our own perspective on diversity and inclusion and deep experience in business, human rights, and crisis leadership.

Governance



We advise clients on the full range of risks including corporate board governance, diversity, human capital management, cybersecurity risk governance, the ongoing impacts from the Covid-19 pandemic, and sanctions advice, including in relation to Russia's war against Ukraine.

Global ESG Regulatory Compliance

In the rapidly evolving arena of ESG regulation, our multijurisdictional team of regulatory specialists work together to help our clients implement practical solutions to achieve compliance on a global scale.



Ranked

Band 2

For ESG, *Chambers and Partners*, 2024

Focus on ESG Reporting & Compliance

Our teams across the globe have a strong focus on ESG reporting, compliance and investigation work. The EU Corporate Sustainability Due Diligence Directive (CSDDD), the EU Corporate Sustainability Reporting Directive (CSRD) as well as the EU Deforestation Regulation (EUDR) have put Europe in the focus of increased ESG regulatory enforcement activity. In addition, with its Supply Chain Due Diligence Act (SCDDA), Germany is at the forefront of setting high compliance standards in relation to human rights and environmental due diligence in Europe.

We also regularly advise on compliance with rules and regulations requiring increased due diligence and its overlaps with the Uyghur Forced Labor Prevention Act (UFLPA) and the UK Modern Slavery Act (MSA) as well as reporting of ESG issues and the implementation of business partner compliance.

We have prepared this deck to demonstrate how we are well suited to support and advise you to align your approach to ESG compliance with your vision and strategy.

The firm scores high in ESG consulting with a well-connected team on a national and global level.

*JUVE Handbook,
2023/2024*

Christian Ritz and his team have excellent knowledge of the SCDDA, which they impart to their clients in a practical manner.

Legal 500 Germany, 2024

Rita has an excellent understanding of the UK and EU regulatory matters. She is very responsive to the client's needs. She is a consummate professional.

*Environmental, Social and
Governance Risk,
Chambers, Global 2024*





Compliance with European ESG regulatory requirements

Corporate Sustainability Reporting Directive

- **ESG reporting obligations**
- Implications for both EU and non-EU entities
- Double materiality assessment
- *European Sustainability Reporting Standards* (ESRS) regulate details
- **1178 data** points covering a broad range of ESG topics
- Phase-in applications depending on entity size
- First reports due in **2025** for FY 2024

Corporate Sustainability Due Diligence Directive

- **Due diligence obligations** for own operations, upstream and limited downstream business partners
- Protects human rights and the environment
- **Applicable to EU and non-EU companies of a certain size**
- Public and private enforcement (fines and claims for damages)
- Phase-in application starting in mid-2027

EU Deforestation Regulation

- Prohibition to place, make available or export of in-scope products unless requirements are met
- Relevant also for **life sciences sector** (e.g., palmitic acid, stearic acid, their salts and esters)
- **Due diligence obligations** including traceability to place of production
- Public enforcement (fines, import bans, recalls, etc.)
- Applicable as of **30 December 2024**



Compliance with US ESG regulatory requirements

SEC Climate Disclosure rules

- **Mandatory climate-related disclosures** applicable to domestic and foreign registrants;
- LAFs and AFs to be required to disclose Scope 1 GHG emissions and/or Scope 2 GHG emissions to the extent material to investors;
- Emissions data to be accompanied by third-party attestations;
- Phase-in application, but exact timing to be confirmed further to the SEC's voluntary stay on April 4, 2024.

California Climate-related reporting requirements

- **Mandatory GHG emissions disclosures** for businesses with total annual revenue of more than \$1 billion that do business in California;
- **Mandatory climate-related financial risk disclosures** in line with TCFD Recommendations for businesses with total annual revenue of more than \$500 million that do business in California; and
- **Mandatory disclosures** for businesses operating within California who are trading in carbon offsets and/or make certain carbon-related claims.



2

Our relevant experience

Our experience advising global clients on corporate ESG & sustainability reporting & ESG compliance

We have advised a large number of global companies on sustainability reporting across many countries and jurisdictions, in sectors such as transport and logistics, automotive, food, fintech, software, and life sciences. We routinely counsel companies regarding mandatory supply chain due diligence requirements and defend companies in litigation and investigations that arise, in whole or in part, from their ESG compliance requirements and sustainability reporting and other ESG-related statements.

We have represented some of the world's largest and most high-profile companies in their CSRD, SEC and California disclosure matters and ESG compliance issues, including on the implementation of the CSRD and the German maverick Supply Chain Due Diligence Act for large global companies. With dedicated teams located throughout the US, Europe and APAC, we have the right teams with the correct experience wherever your business takes you.



SEC's climate disclosure rules

We have a market-leading public company advisory and corporate governance practice and are currently one of three firms ranked as Tier 1 in Corporate Governance by *Legal 500 US* and also recognized as Band 2 in Securities Regulation by *Chambers USA*. We serve as regular outside securities and corporate governance counsel to more than 100 U.S. public companies, including some of the largest companies in the United States, across various sectors including technology, consumer, real estate and transportation.

With our extensive experience advising companies and their boards on all aspects of corporate governance, our dedicated team of experts provides clients with timely, thoughtful, and practical advice on the full spectrum of ESG issues facing public companies today, including on how to frame ESG within a company's existing strategic priorities, and the design and operation of tailored corporate governance and ESG policies to define the role of board and management. Our unique insight into the administration of the SEC's rules, interpretations, and guidance on ESG matters enables us to help clients effectively navigate the evolving ESG disclosure landscape.

Our experience on the SEC climate-related disclosure rules and ESG matters includes:

- Advised various public company clients in connection with a broad range of corporate governance and SEC reporting matters, including compliance with the new SEC climate-related disclosure rules and increased focus on corporate board diversity and human capital management disclosures, sustainability report guidance and review, and enhancement of governance policies and board committee charters for ESG matters.
- Advised various public company clients in connection with governance enhancements to improve their ESG scores.
- Hosted presentations to trade associations and clients on compliance with the new SEC climate-related disclosure rules, including a recent invitation to participate as a thought leader on a panel on sustainability obligations at the 2024 Society for Corporate Governance National Conference.
- Advised companies in ESG finance, including green bonds, sustainability bonds and sustainability-linked bond offerings, and review and guidance on ESG financing frameworks.

California's climate laws and disclosure requirements

Our *Chambers*-ranked California environmental practice supports clients from our offices in San Francisco and Los Angeles. We routinely advise companies on the successful navigation of wide range of complex environmental regulatory and compliance matters arising under California law.

We have represented companies and trade associations in connection with the development of state environmental policies and regulations, and challenges to those regulations.

We have also worked with lobbyists in connection with the development of environmental legislation in California. And, when necessary, we routinely defend clients in response to federal, state, and local environmental and product enforcement actions, as well as citizen suit actions brought by individual plaintiffs and environmental groups, in state and federal courts.

We advise clients on ESG matters in California, including:

- Advised clients across multiple sectors, including the technology, transportation, oil and gas, real estate, and retail sectors, regarding the applicability of California ESG disclosure legislation, including SB253, SB261, and AB1305, and advise clients on compliance requirements and strategies.
- Reviewed client sustainability reports and website disclosures to evaluate compliance with applicability California ESG disclosure requirements and minimize risk of greenwashing claims.
- Invited to present to trade associations, including National Association of Manufacturers, and clients, including Southern California Edison, to present on recent developments concerning California's ESG disclosure legislation and anticipated rulemakings.
- Represented companies in defending greenwashing lawsuits in federal and California courts, including claims against a large privately held agricultural and retail company related to sustainability.

Europe's Corporate Sustainability Reporting Directive (CSRD)

We have extensive experience advising clients on all aspects of the CSRD and the ESRs. This involves performing scoping and applicability assessments, advising on the advantages and disadvantages of the various reporting options that are available under the CSRD, advising on the implementation of the double materiality assessment and drafting template CSRD reports.

We have advised clients across multiple sectors, including:

- a Japanese headquartered global beverage company;
- a global pharmaceuticals company;
- a U.S. listed and headquartered global software corporation;
- a U.S. listed and headquartered global logistics company;
- a U.S. listed and headquartered global energy company;
- a U.S. listed and headquartered global automotive manufacturer (this also includes EU Taxonomy Regulation advice which applies to companies disclosing under the CSRD); and
- a U.S. headquartered global insurance company.

In connection with double materiality assessments, we have a huge amount of experience advising clients on the relevant CSRD requirements, for example:

- We have helped a range of clients with evaluating the extent to which their double materiality assessment and value chain delineation meet the regulatory requirements set out under ESRs 2. For such projects, we typically work with our in-house sustainability team, who can advise on the practical considerations / implementation, while our regulatory team support from a compliance perspective. For previous projects, we have set out the results of our review in a word document (including our specific recommendations) as well as preparing a summary by PowerPoint presentation for review by the client's ESG Committee.
- In addition, we are helping our clients to navigate sensitive issues that are arising in respect of their CSRD double materiality assessments, as in some cases our clients are dealing with different views on materiality determinations within their organization. Frequently, this is due to jurisdictional differences and so our cross-border ESG team works closely with these clients in order to achieve a satisfactory outcome, taking into account the distinction between "materiality" under the CSRD and (for example) SEC rules regarding financial materiality. In most cases, this involves handling confidential, sensitive and privileged information.
- Due to the breadth of our experience advising clients on CSRD projects, we are able to bring market insight as to how other global corporates are approaching their double materiality assessments and topic determinations. As such, our CSRD advice will typically involve a peer review and analysis regarding the number and types of topics that form the initial outcome of a client's materiality assessment, followed by a review of the advantages and disadvantages of the different approaches that may be taken (including consideration of risks and potential liabilities).
- For completeness, we are also advising US headquartered global clients on issues relating to legal privilege and confidential / sensitive information in a CSRD context, with a particular focus on the results of their initial double materiality assessments. This includes advice on the extent to which legal privilege would assist in the event of any civil proceedings and / or regulatory enforcement action, as well as consideration of the differences between the US, UK and EU principles relating to legal privilege.

ESG Reporting Representative Matters

We have set out a summary of further examples relating to CSRD and other ESG reporting workstreams below.

- **Disclosures:** We have extensive experience assisting clients (including global corporates headquartered in the US, including those listed on the NYSE) with preparing and/or reviewing draft ESG-related disclosures. For instance, we have reviewed various clients' draft responses for compliance against the UK Climate-related Financial Disclosure Regulations (in alignment with the TCFD Recommendations) and set out the results of our gap analysis review in a written report which also includes our disclosure recommendations (and suggested wording, where relevant). Similarly, we are continuing to advise clients with how to approach disclosures in accordance with the requirements of the CSRD and the ESRS. Our advice is informed with an in-depth understanding and review of the clients' previous ESG/Sustainability disclosures, as well as their peers' approaches to CSRD reporting. We ensure that our advice includes consideration of the different practical obstacles to reporting, and we provide a measured practicable approach while also ensuring "best practice" as much as possible.
- As part of our review, we have also considered (if applicable) the extent to which a client would be able to (i) include information/drafting that applies at a consolidated group level to the disclosure for an in-scope subsidiary; and (ii) rely on its disclosures in order to satisfy other ESG regulatory reporting requirements. For instance, we are mapping the overlap between the requirements under ESRS E1 and the new ISSB Sustainability Standards.

General CSRD and Reporting Representative Matters

We have set out a summary of further examples relating to other CSRD and reporting-related workstreams below

- **Third-party limited assurance opinion requirements:** As noted above, we have worked with clients' appointed audit teams and consultants in order to prepare for compliance with the limited assurance opinion requirements. In addition, we have advised a member of the Big Four accountancy firms on how to prepare to meet the new CSRD requirements for statutory auditors and independent assurance providers.
- **Governance assistance:** We have extensive experience advising and presenting at Board and Committee-level in respect of the relevant ESG-related compliance requirements, in order to facilitate compliance with the relevant regulations.
- **Ad hoc queries/Help desk:** We also assist clients with discreet queries on an ad hoc basis, such as queries relating to specific provisions within the ESRS, providing updates regarding the implementation of the CSRD and one-off document reviews.
- **ESG project management:** We act as ESG counsel for various clients with global operations and dual-headquarters in order to help them manage their ESG compliance obligations on both a global and regional level. Our core team acts as the lead facilitator in order to provide seamless advice that covers multiple jurisdictions and different types of ESG-related regulations.

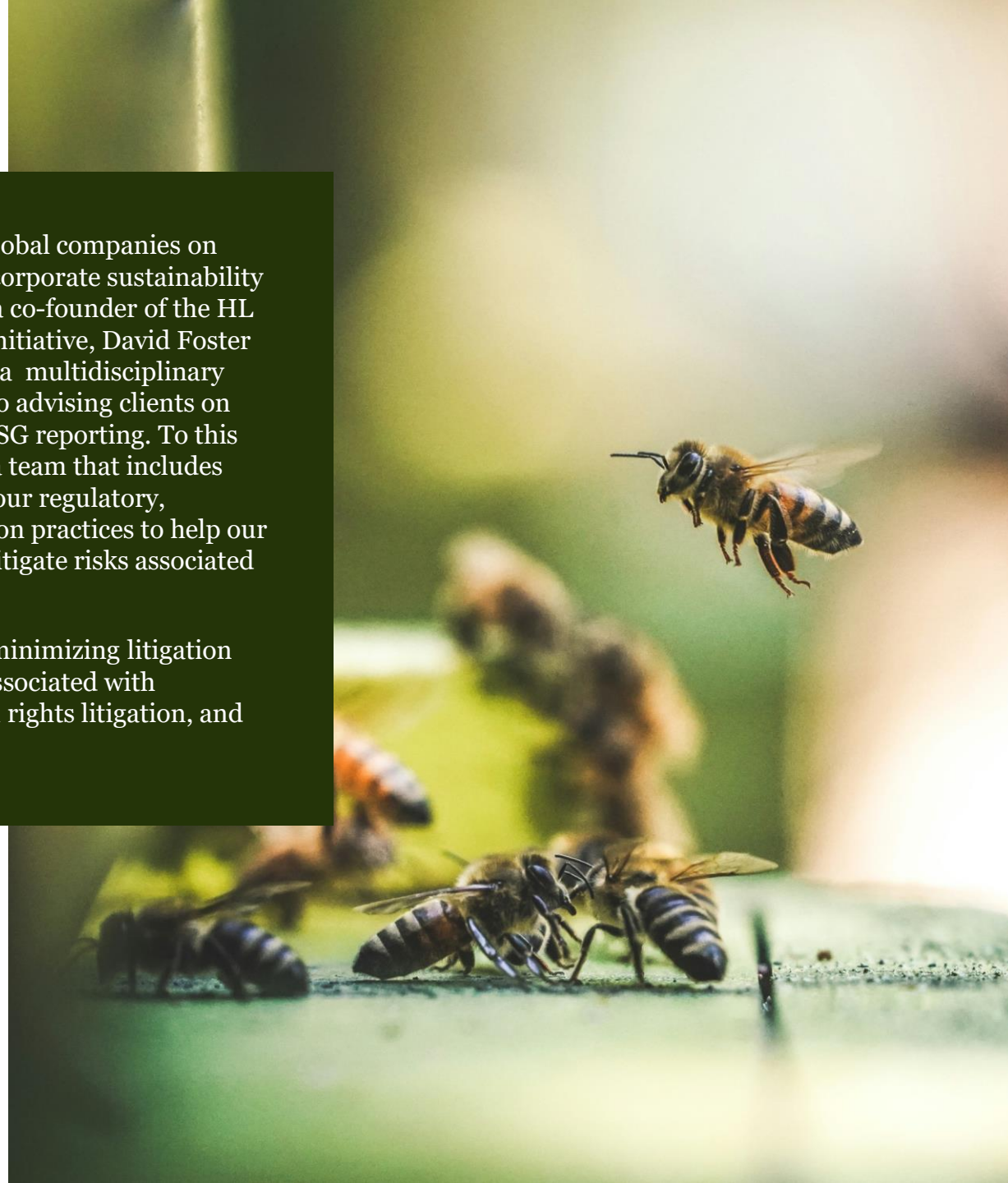
- **Cross-border considerations:** We are monitoring the transposition of the CSRD across Member States as well as any updates/commentary from national regulators regarding their expectations and approach to implementation and enforcement, in order to inform our clients' approach to compliance. Similarly, we are monitoring the implementation of other ESG reporting regimes in order to understand how clients can approach reporting on a global basis. The core team works closely with our specialists across the EU, US and APAC for this purpose. In addition, we have created several products that help clients manage ESG regulatory obligations on a global and/or regional basis. We have attached our brochure which provides further details on these products and services.



We have experience advising on corporate sustainability, as well as ESG reporting and disclosures involving clients' confidential, sensitive, or privileged information

We routinely advise global companies on risks associated with corporate sustainability or ESG reporting. As a co-founder of the HL ESG Reporting Risk Initiative, David Foster ensures that we bring a multidisciplinary and global approach to advising clients on risk associated with ESG reporting. To this end, have assembled a team that includes leading lawyers from our regulatory, corporate, and litigation practices to help our clients identify and mitigate risks associated with ESG reporting.

Our team focuses on minimizing litigation risk, including risks associated with greenwashing, human rights litigation, and DEI-related litigation.





We have experience advising clients on legal liability and other risks for reporting or non-reporting of requested or required sustainability or ESG metrics

We regularly litigate ESG-related claims and have a comprehensive understanding of the fast-emerging litigation landscape that defines ESG risk. Our ESG litigation team also routinely engages with colleagues around the world about ESG liability risks that are emerging in their jurisdictions.

All of this leaves us well-situated to spot issues up front, before litigation emerges, and to develop solutions that reduce risk while still allowing clients to achieve their business objectives. As such, we have a substantial advisory practice that brings to bear lessons learned in litigation.

On a more granular level, we are experienced in counseling clients on how to mitigate liability risks when they set ESG goals, when they report on progress against those goals,

and when unforeseen circumstances arise that adversely impacts their ability to meet goals. Through all of this work, we employ a practical, team-based approach to assessing and mitigating risk.

We also ensure that our advice includes an in-depth analysis of the risks and potential liability that may arise in connection with reporting or non-reporting of requested or required sustainability or ESG metrics. For example, in relation to the CSRD, this includes a complete review of the penalty regimes in each EU Member State, given that penalties for non-compliance under the CSRD are a matter of local state law.

ESG Compliance/ Supply chain due diligence

We are deeply involved in advising multiple international companies on ESG & supply chain compliance. Our advice focusses in particular on **scoping and applicability checks** as well as the **ongoing implementation** of the requirements of the German Supply Chain Due Diligence Act (SCDDA), the EU Corporate Sustainability Due Diligence Directive (CSDDD), and the EU Deforestation Regulation (EUDR) into their global compliance programs and assisting them on the development and implementation of respective human rights and environmental risk management systems.

We are also advising several companies on their **response to authority and other third-party requests**. This includes German BAFA audit requests in various enforcement rounds in 2023 and 2024 as well as with regard to reporting under the German SCDDA. We are working closely with clients on their response readiness in this regard, including preparation for potential authority inspections or third-party requests in litigation.

ESG Compliance/ Supply Chain Due Diligence: Representative Matters

- Advising an international, listed biopharmaceutical company on ESG compliance, in particular regarding the implementation of a risk management systems according to the requirements of the German SCDDA and its response to a BAFA audit request.
- Advising a DAX 40 company on the implementation of the German SCDDA, including the setup of the governance structure for effective supply chain due diligence, running a 'fitness check' 10 months into the SCDDA, the control concept for the Human Rights Officer, and its response to a BAFA audit request.
- Advising a leading U.S. automotive manufacturer on global ESG compliance, including compliance requirements under the German SCDDA, the EU Deforestation Regulation and the EU CSDDD.
- Advising an international food company on implementation of and compliance with the German SCDDA, in particular on the setup of a supply chain risk management system and a mock response to a BAFA audit request.
- Advising a global technology group on ESG compliance including regarding UFLPA and on due diligence requirements under the German SCDDA and the EU CSDDD, including its response to a BAFA audit request.
- Advising a Japanese brewery group on compliance with the EU CSDDD, including regarding its scope of application to non-EU parent companies.
- Advising a biotechnology and pharmaceutical company on ESG compliance, in particular development and implementation of the requirements from the German SCDDA (incl. BAFA audit request and BAFA Reporting).
- Advising a US pharmaceutical company on the EU Deforestation Free Products legislation and the EU CSDDD.
- Advising a global mining company on the requirements of the German SCDDA and its obligations towards its customers.
- Advising an international pharmaceutical company on the design and development on its ESG compliance program, including on an ESG Policy and accompanying guidelines, processes and governance structures.
- Advising a biotechnology and pharmaceutical company on ESG Compliance, including the German SCDDA and the EU Deforestation Regulation.
- Advising a listed pharmaceutical and laboratory supplier on due diligence requirements from the German SCDDA as well as on CSRD reporting.
- Advising a leading confectionery company on general compliance issues and ESG compliance, in particular on the EU Deforestation Regulation and the implementation of the German SCDDA, including its response to a BAFA audit request.

How we stay informed on sustainability and ESG reporting trends, regulations, and guidance

Using our massive global foundation of more than 47 offices worldwide, we have built extensive knowledge of the vast array of risks, regulations, laws, and voluntary standards that impact ESG and ESG risk related issues in each jurisdiction in which we operate.

Several members of our team have completed the Cambridge Institute of Sustainability Leadership (CISL) Sustainable Finance short courses

We leverage our deliberately designed internal governance structure that connects across practices, offices, and sectors to ensure we are sharing best practices and related knowledge across our network. This allows us to provide multi-jurisdictional, multi-disciplinary support to clients through our seamless regulatory, transactional, strategic, litigation, and supply chain risk/due diligence expertise.

We also take an industry focused approach that allows us to provide tailored, cutting-edge advice across our client base and geographies, whilst our consulting arm, ESG360, delivers systematic solutions through a holistic business model approach.

This powerful internal network has allowed us to develop an award-winning suite of open source ESG tools:

ESG Global Vision

A free, online, interactive global guide that provides a country-by-country breakdown of the regulation, laws, and voluntary standards that impact ESG-related issues in each jurisdiction. This is continually refreshed and updated for current coverage, and we regularly expand into new jurisdictions as well.

ESG Flat Fee Services

As mentioned above, we have created several products that help clients manage ESG regulatory obligations on a global and/or regional basis. We have attached our brochure which provides further details on these products and services.

ESG Litigation Guide (ELG)

Our companion guide to ESG Global Vision allows quick access to selected information about ESG disputes around the world, providing maximum insight into the development of procedures on ESG issues and their handling by case law and a whole new dimension of capabilities for clients and contacts to explore. Each precedent case cited in the ELG covers critical details such as procedural facts, basis for claim and plaintiff's objectives, case facts, and relevant documents.

Both tools allow the user to generate reports and set alerts, and the ESG Global Vision guide also allows the user to compare laws and regulations across jurisdictions.

Coverage in both tools is regularly updated, and there are plans for additional enhancements, including a rich CSRD feature in the ESG Global Vision guide and interconnectivity between our thought leadership publications and related legislation for both guides.

The ESG Academy

A free video and podcast series that breaks down the key ESG issues impacting business today. All of the archived video and podcast "lessons" can be found online, and the ESG team regularly releases fresh content over email with comprehensive tip sheets and other thought leadership from around the firm.

We also provide extensive opportunities for internal training. Our philosophy is that each of our 2,800 lawyers is an ESG lawyer, and we offer comprehensive training to all our lawyers to apply an ESG lens to all of their work, as our clients increasingly require this perspective on all matters. For our clients to deliver a strong ESG performance they often require radical changes to their business models/legal infrastructure, and the training we provide, combined with the global nature of our firm and our cross practice and industry sector diversity, means we are uniquely qualified to help our clients through such transformation. Training includes:

HL BaSE

While most firms have only recently focused on ESG, we were first in the market to train all our lawyers in Sustainability & ESG through HL BaSE, our business and sustainable enterprise program which was born over ten years ago – well before ESG was a buzz word in law.

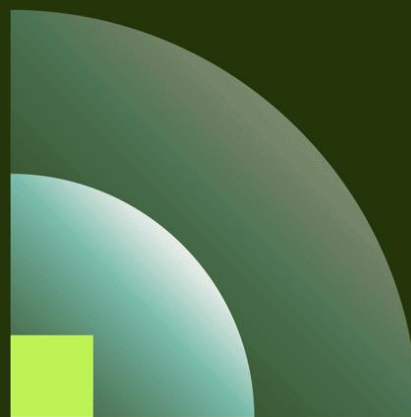
Live bespoke sector training

In 2023, we rolled out a training program for all of our industry sectors called “You Are An ESG Lawyer,” which provides customized ESG issue-spotting training tailored for each sector.

On-demand internal training

Many of our practices and sectors have developed their own trainings in addition to our core offering, and we collect these firmwide and make them available via a centralized learning resource. We are also members of organizations which make relevant legal and industry training available to our staff, including the UN Global Compact, the Institute of Corporate Responsibility and Sustainability and the Global Alliance of Impact Lawyers.

“Our philosophy is that each of our 2,800 lawyers is an ESG lawyer.”



1 Monitoring & Reporting

We have created several products that help clients manage ESG regulatory obligations, each of which can be tailored to be as broad or specific as your organization needs:

Cross-border regulation tracker

Our cross-border regulation service leverages our AI resources as well as our vast global network of colleagues across EMEA, the U.K., APAC and the Americas to provide clients with the information necessary to remain abreast of key regulatory updates in the ESG arena. We monitor and report on developments that could impact our clients while also providing consistent and collated advice across multiple jurisdictions from a single source. The tracker:

- Overviews the relevant ESG-related regulations and reporting standards in the specific jurisdictions you choose, including the ISSB Standards for corporate reporting;
- Details the scope and application of relevant regulations, the possible implications for your organization, and any relevant updates that have arisen since our previous tracker;
- Features a “key priorities” dashboard customized to the topics you choose, such as ESG corporate reporting & disclosure, due diligence & supply chain consideration, DEI reporting,
- or green building requirements, to name a few; and
- Delivers on your preferred frequency, although many
- clients choose the quarterly option.

Quarterly reporting

ESG developments and regulatory updates

We also offer an ESG developments and regulatory report on topics you select, as a standalone product or as a companion to the cross-border regulation tracker. The report includes insight and perspective into the key trends and news updates arising across clients’ selected jurisdictions, either on the topics selected for the tracker, or wider as required. Typically, this report provides the most value when delivered on a quarterly basis.

Briefing calls

We provide supplementary quarterly briefing calls where we present to your choice of internal stakeholders with a deep-dive on pre-agreed topics, typically related to a recent development that has been covered by the regulation tracker and/or quarterly report.

2 ESG360° Assessment Workshops

There are so many facets needed for a strong ESG program that it can be hard to know where to start, or if you're doing it right. That's why we created our unique ESG360° methodology for clients – a detailed, holistic framework designed to deliver a true assessment of how well organizations are delivering on their ESG commitments, and help them identify the areas where their focus will be the most beneficial.

An ESG360o assessment features three key components:



3

Core Team CVs



T +44 20 7296 2931

rita.hunter@hoganlovells.com

Education

- Bachelor of Laws, University of Technology, Sydney, 2005
- Bachelor of Business, University of Technology, Sydney, 2005

Awards

- 2024, Environment, Social & Governance Risk (Global-wide), Band 3, *Chambers*

“Rita Hunter is developing an impressive practice involving sustainability and ESG regulation.” *Financial Services: Non-contentious/Regulatory Legal 500 UK*

Rita is a partner in our regulatory practice and Co-Head of the Sustainable Finance and Investment practice. She advises on UK and EU law and regulation with a particular focus on ESG regulation. She advises large corporates, banks, asset managers, private equity firms and insurers in connection with their regulatory obligations under the Sustainable Finance Disclosure Regulation (SFDR), Taxonomy Regulation and Corporate Sustainability Reporting Directive (CSRD).

Rita has wide-ranging experience in advising clients on the implications of ESG laws and regulations on large global corporates and financial institutions. She has extensive experience in relation to the EU’s SFDR, Taxonomy Regulation and CSRD / ESRS requirements, and the UK’s mandatory TCFD reporting requirements. She helps clients to understand and manage legal risks associated with their approach to complying with these laws and regulations.

Rita leads global ESG regulatory implementation projects and assists clients with making decisions regarding their ESG strategies and positioning. She also leads projects to assist clients to understand and implement often conflicting ESG regulatory developments and offers regulatory and policy horizon-scanning services to assist clients to remain up to date, particularly in relation to their cross-border regulatory obligations.

Rita is a highly sought after participant in speaking engagements on a wide range of ESG and sustainability issues in the UK, EU and globally.

Representative experience

- Advised clients across multiple sectors on the scope, applicability and implementation of the CSRD, including various U.S. listed and headquartered global companies.
- Advised various clients on the CSRD ESRS requirements, including on the legal aspects of reporting, double materiality assessments and value chain considerations.
- Advised multiple clients on their ESG reports and disclosures and reviewed for greenwashing risks.
- Advised a global mining company on ESG developments and their applicability to, and implications on, the group.
- Advised a global manufacturer on its EU-wide ESG compliance project, including on the EU Taxonomy Regulation and CSRD.
- Advised various UK companies and asset managers on mandatory TCFD reporting requirements and reviewed disclosures.
- Advised large global asset manager on its obligations under the SFDR and drafted pre-contractual and periodic disclosures.
- Advised a major international bank on its ESG compliance framework, including on anti-greenwashing requirements.
- Advised various fund managers, including infrastructure and real estate funds, on the application and implementation of the SFDR and the EU Taxonomy, and drafting pre-contractual and periodic annexes and entity-level disclosures.
- Advised a major asset manager on its ESG reporting obligations in connection with SFDR, EU Taxonomy, and TCFD.



Partner, Washington, D.C.

Brian O'Fahey

T +1 202 637 6541

brian.ofahey@hoganlovells.com

Education

- J.D., Georgetown University Law Center, magna cum laude, Order of the Coif, 2001
- B.A., Macalester College, 1996

Awards

- 2020, M&A, Notable Practitioner, *IFLR1000*

Brian O'Fahey developed a passion for helping emerging companies succeed in the late 1990s, serving as lead corporate paralegal on technology IPOs, follow-on offerings, and acquisitions. Since graduating in the top tier of his law school class, he has spent the last 15 years building long-term client relationships, and representing companies throughout their life cycle on a wide range of corporate matters.

Brian works closely with in-house legal and finance departments, C-suite executives, and boards of directors, with the majority of his practice devoted to clients he has represented for a decade or more. His diverse practice ranges from leading large and small acquisitions and divestitures, drafting SEC periodic reports and proxy statements, counseling clients on corporate governance matters, structuring finance arrangements, and negotiating executive agreements.

Having previously worked at a U.S. Attorney's Office, as well as defending clients in criminal proceedings as a student attorney, Brian works seamlessly with white collar group colleagues to provide clients with holistic and integrated legal support, including on matters related to the potential or actual restatement of financial statements.

Brian graduated from Macalester College, where he was awarded the school's legal studies prize for research on the intersection of race and gender in the law. While at Georgetown University Law Center, he served as Notes and Comments Editor of the Georgetown Law Journal, and was awarded the John J. Kirby Scholarship for outstanding achievement during the 1998-1999 and 1999-2000 academic years. Brian's research activities at Georgetown focused on promoting diversity and inclusion in the legal field, and he is a strong supporter of Hogan Lovells' leadership activities in this area.

Representative experience

- Represented 3M Company in its recent US\$1.037bn acquisition of the Polypore separations media business.
- As regular counsel to Orthofix International N.V., has led numerous of the company's acquisitions, divestitures and financing transactions.
- Emerging company practice has included leading M&A and capital raising transactions for Oversee.net, Katch, LLC, and Constitution Medical, Inc.
- 1934 Act practice has included representations of Orthofix, Insulet, Cytac, AthenaHealth, McDonald's and McKormick & Co.
- Represented Cytac Corporation in its US\$450m acquisition by tender offer of Adeza Biomedical Corporation, and subsequent sale to Hologic.
- Represented Advertising.com, Inc., an Internet advertising company, in its US\$435m acquisition by America Online, Inc.
- Represented The Advisory Board Company in its US\$850m acquisition of Royall & Company.
- Emerging company practice has included leading Mergers & Acquisitions and capital raising transactions for Oversee.net, Katch, LLC, and Constitution Medical, Inc.



Partner, San Francisco

Tom Boer

T +1 415 374 2336

tom.boer@hoganlovells.com

Education

- J.D., The George Washington University Law School, with honors, 1998
- B.A., Occidental College, cum laude, 1995

Awards

- 2019-2022, Environment (California), Rank 3, *Chambers USA*
- 2019-2021, Environment: Litigation, *Legal 500 US*
- 2017-2021, Environment: Regulation, *Legal 500 US*
- 2024, Editorial Advisory Boards, Environmental, *Law360*

Clients turn to Tom for his insightful strategies and deep industry knowledge when seeking representation in high-stakes environmental litigation and enforcement actions and to resolve complex environmental disputes.

With a combined decade of experience working as a trial lawyer at the U.S. Department of Justice (DOJ) Environmental Enforcement Section and in the Environmental Protection Agency's (EPA) Office of General Counsel, Tom uses his government experience to effectively counsel clients as they navigate complex environmental matters.

Tom represents clients in federal and state environmental litigation, in defense of environmental enforcement actions and citizen suits, in response to catastrophic environmental emergencies and chemical releases, and in connection with site cleanup and cost recovery. He has advised clients on the vast array of environmental statutes in the U.S. including the Clean Air Act; Resource Conservation and Recovery Act; the Clean Water Act; the Endangered Species Act; the Oil Pollution Act; the Federal Insecticide, Fungicide, and Rodenticide Act; and the Comprehensive Environmental Response, Compensation, and Liability Act. He routinely represents clients in environmental cases filed in federal district courts and California superior courts.

As a partner in our Environment and Natural Resources practice area, Tom has deep ties to both the energy and government sectors in California and across the west. He has extensive experience assisting clients with the navigation of California environmental regulations including responding to information requests, Cleanup and Abatement Orders, and Cease and Desist Orders issued by the Regional Water Quality Control Boards and resolving enforcement actions brought by California regulatory agencies.

Tom is recognized for his Environment practice by The Legal 500 United States and Chambers USA.

Prior to joining Hogan Lovells, he spent 12 years in private practice and 10 years with the federal government.

Tom Boer representative experience

- Represent a Fortune 100 manufacturing company in defending multiple lawsuits in federal and state courts alleging damages due to PFAS contamination, with claimed damages nearing \$1 billion.
- Represent multiple clients, in the utility, manufacturing, mining, and waste sectors, in response to Clean Water Act citizen suits.
- Represent a manufacturing client in resolving RMP/PSM enforcement actions brought by EPA and CalOSHA involving an ammonia refrigeration system with a charge in excess of 100,000 pounds.
- Represented California utility in response to a Clean Water Act and Resource Conservation and Recovery Act citizen suit in the Central District of California involving more than two dozen facilities.
- Represented a joint venture in federal district court challenging EPA's special case determination claiming Clean Water Act jurisdiction over nearly 1,500 acres.
- Represented heavy industrial manufacturer in resolving air district enforcement actions for multiple facilities in southern California.
- Represented an oil and gas company in resolving Resource Conservation and Recovery Act and associated common law claims associated with petroleum releases filed in the Central District of California.
- Represented an oil and gas company in assessment of Clean Air Act permitting requirements for decommissioning of offshore oil platforms and on challenges to EPA action in federal appellate court.
- Represented a California utility in the successful dismissal of an Endangered Species Act citizen suit, filed in the Northern District of California.*
- Represented a client in response to a fire incident at a waste transfer station and recycling facility resulting in an Air District investigation.*
- Represented an oil services company in response to a tanker truck incident resulting in the release of a hazardous substance on an interstate freeway.*
- Pursued cost recovery in federal district court against former owners and operators for a chlorinated solvent cleanup.*
- Resolved EPA enforcement action at an industrial facility due to alleged violations of Spill Prevention, Control, and Countermeasure (SPCC) and Facility Response Plan (FRP) requirements.*
- Represented multiple clients seeking emergency variances from California Air Districts.*
- Represented a large West Coast municipality in response to a Clean Water Act enforcement action pursued by the United States with threatened injunctive relief in excess of \$1 billion.*
- Represented clients responding to catastrophic environmental incidents, and resolving associated liabilities, including an ammonia release in South San Francisco and multiple ethanol tank explosions.*

*Matter handled prior to joining Hogan Lovells.



Partner, Munich/Berlin

Christian Ritz

T +49 89 29012 542

christian.ritz@hoganlovells.com

Areas of focus

- Compliance & Investigations
- ESG / Supply Chain Due Diligence
- Antitrust & Competition

Awards

- Recommended lawyer for Compliance, Internal Investigations and Antitrust. *Legal 500 Germany, 2024*
- "Christian Ritz is a key contact for this consulting segment [ESG Compliance]." *Legal 500 Germany, 2023*
- Recognized as Thought Leader – Global Elite 2023 *Who's Who Legal, 2023*

Christian Ritz advises his clients on cross-border investigations and compliance matters with a focus on ESG compliance and supply chain due diligence. He regularly advises on the development, design and implementation of global risk and compliance management systems. As particular focus of his advice is on the development and implementation of compliance systems, processes, and governance structures to comply with global requirements in the areas of ESG and supply chain due diligence, in particular with the German Supply Chain Due Diligence Act (SCDDA), the EU Corporate Sustainability Due Diligence Directive (CSDDD), and the EU Deforestation Regulation (EUDR). He also advises on ESG reporting under CSRD/ESRS.

Christian has wide-ranging experience in advising multinational companies on all practical aspects of ESG compliance. Just over the past 18 months he has advised over 30 international and national companies on the implementation of and compliance with the German SCDDA, the EUDR, and the CSDDD, including representation in several ongoing investigations by the German enforcement authority BAFA.

He is an active member of Hogan Lovells' global ESG group as well as the Business & Human Rights group.

Christian is regularly recognized by legal directories such as Legal 500 and JUVE for his work in ESG, compliance, investigations, and antitrust.

Representative experience

- Advising a US pharmaceutical company on compliance with the EU Deforestation Regulation and the EU CSDDD.
- Advising an international pharmaceutical company on the design and development on its ESG compliance program, including on an ESG Policy and accompanying guidelines, processes and governance structures.
- Advising a U.S. automotive manufacturer on the global implementation of worldwide ESG requirements, including compliance requirements under the German SCDDA, the EU Deforestation Regulation, the EU CSDDD, and CSRD reporting.
- Advising a leading food and confectionery company on general compliance issues and ESG compliance, in particular on the EU Deforestation Regulation and the implementation of the German SCDDA.
- Advising a biotechnology and pharmaceutical company on ESG Compliance, including the German SCDDA and the EU Deforestation Regulation.
- Advising a worldwide leading Fortune 500 technology company on ESG compliance, including the implementation of the German SCDDA, the CSRD, and the EU Deforestation Regulation.
- Advising an international food company on strategic and practical guidance on early compliance with the EU Deforestation regulation and lobbying regarding the EU CSDDD.
- Advising a globally operating confectionery company on compliance with the German SCDDA and the practical implementation of the EU Deforestation Regulation.



David Foster

T +1 202 637 5573

david.foster@hoganlovells.com

Education

- J.D., Harvard Law School, 2005
- B.A., Vanderbilt University, 2001

David Foster has deep experience defending clients in high-stakes and high-profile disputes, including class actions. David also serves as global lead for environmental, social, and governance (ESG) disputes for the firm's Litigation, Arbitration, and Employment practice.

David has particularly deep experience representing pharmaceutical companies and other clients in the life sciences sector. For example, he has defended a major international pharmaceutical company in some of the most of high-profile class actions in recent years concerning drug pricing and marketing. He also has represented life sciences clients in price-reporting disputes, commercial litigation, antitrust suits, and investigations by the Department of Justice and state attorneys general.

David also defends clients in cross-border disputes, including human rights lawsuits concerning alleged labor conditions in international supply chains. For example, he has successfully defended multiple putative class actions brought under the Alien Tort Statute and the Trafficking Victims Protection Reauthorization Act (TVPPRA).

In 2005, David received Harvard Law School's Victor Brudney Prize for best paper on the topic of corporate governance. Before attending law school, David worked for a consulting firm that specialized in providing expert testimony for antitrust litigation.

Representative experience

- Representation of pharmaceutical company in multidistrict litigation and other class actions involving claims under RICO, antitrust laws, and state consumer protection statutes.
- Representation of major U.S. food company in defense of Alien Tort Statute claims involving alleged labor conditions on cocoa farms in the Ivory Coast, culminating with win in U.S. Supreme Court.
- Representation of major technology company in lawsuit asserting violations of TVPPRA relating to allegations concerning mining activity in Africa, resulting in dismissal of claims at pleading stage.
- Representation of leading food company in defense of TVPPRA claims relating to allegations concerning farming activity in Africa, resulting in dismissal of claims at pleading stage.
- Representation of lender in lawsuits in which plaintiffs and bankruptcy trustee alleged client was liable for US\$2.3bn in judgments against health care companies, resulting in summary judgment win.
- Representation of leading global pharmaceutical company in defense of government investigations at both state and federal level.
- Representation of clinical laboratory in suit alleging violations of Lanham Act, anti-kickback statute, and unfair competition laws.



Senior Associate, Berlin

Felix Werner

T +49 30 80 09 30 061

felix.werner@hoganlovells.com

Areas of focus

- Compliance & Investigations
- ESG / Supply Chain Due Diligence

Education

- First State Exam in Law, Freie Universität Berlin, 2015
- Second State Exam in Law, Higher Regional Court of Berlin, 2020
- Doctor of Jurisprudence, Freie Universität Berlin, 2020

Felix Werner's practice focuses on legal compliance matters, internal investigations, public prosecutors' investigations including dawn raids, ESG compliance, and corporate governance. His corporate governance practice comprises the development, structure and implementation of global compliance management systems, in particular focusing on ESG matters.

In addition, he counsels clients on corporate social responsibility, including environmental, social, and corporate governance matters, and supply chain due diligence (particularly regarding the German Supply Chain Due Diligence Act (SCDDA), the EU Corporate Sustainability Directive (CSDDD), the EU Deforestation Regulation (EUDR), and the EU Corporate Sustainability Reporting Directive (CSRD)) as well as whistleblower legislation and Greenwashing. Felix is an active member of Hogan Lovells' global ESG group as well as the Business & Human Rights group.

Felix studied law in Berlin and Milan. Subsequently, he wrote a dissertation on the personal liability of managers for violations of antitrust law. While completing his doctorate, Felix worked at international law firms in Berlin and Vienna and gained valuable experience in the field of antitrust law and compliance. During his legal clerkship, he worked for the Federal Ministry for Economic Affairs and Energy in Germany and at two international law firms. Before joining Hogan Lovells, Felix gained practical experience at an international law firm as an Associate.

Representative experience

- Advising a US pharmaceutical company on the EU Deforestation Free Products legislation and the EU CSDDD.
- Advising an international pharmaceutical company on the design and development on its ESG compliance program, including on an ESG Policy and accompanying guidelines, processes and governance structures.
- Advising a biotechnology and pharmaceutical company on ESG Compliance, including the German SCDDA and the EU Deforestation Regulation.
- Advising a worldwide leading Fortune 500 technology company on ESG compliance, including the implementation of the German SCDDA, the CSRD, and the EU Deforestation Regulation.
- Advising a leading food and confectionery company on general compliance issues and ESG compliance, in particular on the EU Deforestation Regulation and the implementation of the German SCDDA.
- Advising an international food company on strategic and practical guidance on early compliance with the EU Deforestation regulation and lobbying regarding the EU CSDDD.
- Advising a globally operating confectionery company on compliance with the German SCDDA and the practical implementation of the EU Deforestation Regulation.
- Advising a U.S. automotive manufacturer on the global implementation of worldwide ESG requirements, including compliance requirements under the German SCDDA, the EU Deforestation Regulation, the EU CSDDD, and CSRD reporting.



Julia Cripps

T +44 20 7296 2598

julia.cripps@hoganlovells.com

Education

- Bachelor of Arts, Georgetown University, 2017
- Graduate Diploma in Law, BPP University, 2018

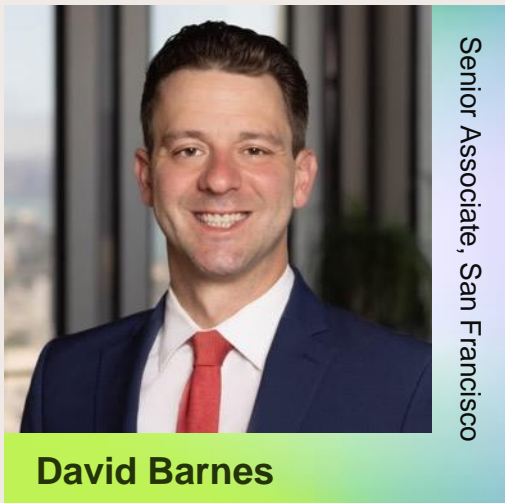
Julia is an associate in the Sustainable Finance and Investment practice. She advises large corporates, banks, asset managers, private equity firms and insurers in connection with ESG-related UK and EU regulatory obligations.

Julia assists clients in navigating complex issues arising out of the changing regulatory landscape. She has experience advising on matters relating to the EU's SFDR, Taxonomy Regulation and CSRD /ESRS requirements, and the UK's SDR and mandatory TCFD reporting requirements.

Her work includes cross-border regulatory advice, multi-jurisdictional disclosures and compliance reviews, and ESG aspects of corporate transactions. Julia also assists clients with their global ESG regulatory implementation projects, which includes monitoring for key ESG-related developments and preparing clients to prioritise and comply in an efficient manner.

Representative experience

- Advising clients across multiple sectors, including software development, logistics, automotives, mining and oil & gas, on the scope, applicability and implementation of the CSRD.
- Advising a major international bank and other investment firms on the interpretation and implementation of the SFDR Taxonomy Regulation and related ESG regulation.
- Advised a global manufacturer on its EU-wide ESG compliance project, including on the EU Taxonomy Regulation and CSRD.
- Advised a major international bank on its ESG compliance framework, including on anti-greenwashing requirements and UK TCFD reporting requirements.
- Advised a global mining company on ESG developments and their applicability to, and implications on, the group.
- Advised a blue chip dual listed company on ESG risks including greenwashing and reporting disclosures and fiduciary risk in relation to a business-critical communication campaign.
- Advised a major asset manager on its ESG reporting obligations in connection with SFDR, EU Taxonomy, and TCFD.
- Advised fund managers, including infrastructure and real estate funds, on the implementation of the SFDR and the EU Taxonomy, and drafting product-level and entity-level disclosures.



David Barnes

T +1 415-374-2373

david.barnes@hoganlovells.com

Education

- J.D., Stanford Law School, 2017
- B.A., Kent State University, summa cum laude, 2012

Awards

- 2023, Recipient of the Father Cuchulain Moriarty Award for asylum advocacy, *Lawyers Committee for Civil Rights of the San Francisco Bay Area*
- 2019, Emerging Leader Initiative, *Environmental Law Institute*

David Barnes concentrates his practice on consumer product and environmental litigation and regulatory compliance. He advises clients on complex scientific and technical issues involving food and drug law, advertising, and consumer protection, with a particular focus on unique California laws and regulations. He has counseled and defended clients in hundreds of matters involving established California laws such as Proposition 65, while also advising clients on new California-specific laws like the Cleaning Product Right to Know Act and Senate Bill 343 (Environmental Advertising).

David represents clients in both federal and state courts, and before federal and state agencies including the Environmental Protection Agency, Occupational Safety and Health Administration, and California Department of Toxic Substances Control. His litigation experience includes arguing a criminal sentencing hearing in the Northern District of California, deposing both expert and fact witnesses, and drafting successful demurrers and motions for summary judgment in Proposition 65 matters. Before joining Hogan Lovells, David served as first chair prosecutor in a federal criminal matter while interning at the Yosemite National Park Legal Office. He obtained a conviction that was ultimately upheld by the Ninth Circuit Court of Appeals.

David also maintains an active pro bono practice. In 2022, he obtained grants of asylum for his client and her children as lead counsel in a contested merits hearing in the San Francisco Immigration Court. He was honored with the Lawyers' Committee for Civil Rights of the San Francisco Bay Area's 2023 Father Cuchulain Moriarty Award for asylum advocacy. His pro bono experience also includes representing a class of individuals in Section 1983 lawsuits against several St. Louis municipalities alleging that they engaged in unconstitutional debtors' prison practices to coerce payments of unpaid fines from traffic tickets and other minor ordinance violations.

David Barnes representative experience

- Represented hundreds of companies ranging from food manufacturers to personal care companies concerning allegations that their products require Proposition 65 warnings.*
- Represented the California Chamber of Commerce in First Amendment challenge to Proposition 65 warning requirement for acrylamide in food.*
- Advised numerous consumer product companies on compliance with state-specific ingredient disclosure laws and federal and state greenwashing laws.*
- Represented large multinational conglomerate company in negotiations with California Department of Toxic Substances Control concerning groundwater contamination at multiple landfill sites.*
- Represented multiple suppliers and retailers in California District Attorney environmental and consumer product enforcement actions.*
- Represented defendant in white collar proceedings in Northern District of California and argued criminal sentencing hearing.*
- Represented Napa County election coalition in case challenging ballot language regarding measure to restrict development in Napa County.*
- Obtained grants of asylum for pro bono client and her children as lead counsel in contested merits hearing in San Francisco Immigration Court.*
- Obtained conviction as lead prosecutor in federal criminal case in the Eastern District of California while interning at Yosemite National Park's Prosecution Office.*

*Matter handled prior to joining Hogan Lovells.



Senior Associate, San Francisco

Olivia Molodanof**T** +1 415 374 2461

olivia.molodanof@hoganlovells.com

Education

- J.D., University of California, Hastings College of Law, 2019
- B.S., California Polytechnic State University, 2016

Awards

- 2017, 2019, Outstanding Volunteer Award, *Justice & Diversity Center of the San Francisco Bar*

Olivia Molodanof is a critical member of the team when assisting clients with environmental issues involving regulation, compliance, enforcement, and litigation.

Olivia counsels clients as they navigate complex environmental matters including under the Clean Water Act, the Clean Air Act, the Endangered Species Act, the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and the Resource Conservation and Recovery Act (RCRA). Her practice focuses on responding to environmental enforcement actions, federal and state litigation, administrative actions and appeals, citizen suits, and catastrophic environmental incidents. She also assists clients in negotiating site remediation cleanup and cost-recovery matters, including at major Superfund sites in Environmental Protection Agency Region 9.

She has been responsible for responding to information requests issued under federal and state law, coordinating major document productions, working closely with experts, and providing on-scene support for a catastrophic environmental incident. She has experience in all phases of litigation from initial case strategy through trial, including taking depositions, briefing discovery and dispositive motions, and examining witnesses including during a two-month jury trial.

Olivia is passionate about her pro bono work at the firm, particularly voting rights and election law, immigration, environmental justice, and LGBTQ+ rights. During the 2021 redistricting cycle in North Carolina, she served on the case team with co-counsel, the Southern Coalition for Social Justice, representing Common Cause in state court and at the U.S. Supreme Court in *Moore v. Harper*.

The logo consists of the words "Hogan Lovells" in a black serif font, stacked vertically. The text is centered within a solid lime green square.

Hogan
Lovells

[hoganlovells.com](https://www.hoganlovells.com)

“Hogan Lovells” or the “firm” is an international legal practice that includes Hogan Lovells International LLP, Hogan Lovells US LLP and their affiliated businesses.

The word “partner” is used to describe a partner or member of Hogan Lovells International LLP, Hogan Lovells US LLP or any of their affiliated entities or any employee or consultant with equivalent standing. Certain individuals, who are designated as partners, but who are not members of Hogan Lovells International LLP, do not hold qualifications equivalent to members.

For more information about Hogan Lovells, the partners and their qualifications, see www.hoganlovells.com.

Where case studies are included, results achieved do not guarantee similar outcomes for other clients. Attorney advertising. Images of people may feature current or former lawyers and employees at Hogan Lovells or models not connected with the firm.

© Hogan Lovells 2024. All rights reserved.