

March 2026

Developments in ESG governance, disclosure, financial regulation and litigation

ESG Matters



In this March edition of ESG Matters, our Highlight discusses four aspects of the Dutch Whistleblower Protection Act. Our Spotlight section provides updates on recent developments in ESG governance, disclosure, financial regulation, and litigation.

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1 February in brief

Over the past months, we have updated you on the developments of Sustainability Omnibus I and the revision of CSRD and CSDDD. February marked the publication in the Official Journal of the amendments to the CSRD and the CSDDD under the [Sustainability Omnibus I Directive](#). This final text provides clarity for companies on the reduced scope and scaled-down requirements. National legislators will now have to transpose the amendments into national implementation laws. See the spotlight section for a summary of the various key documents in this respect.

Other notable developments in the spotlight section include:

- the European Parliament formally adopting the 90% GHG emissions reduction target for 2040, and accompanying measures, under the EU Climate Law;
- EU financial authorities publishing opinions on the draft revised ESRS;
- the AFM publishing four pillars to improve the quality of assurance on CSRD reporting;

- the Dutch Minister announcing a repair clause in the Dutch implementation of CSRD;
- ongoing ESG-related litigation, including several notable greenwashing developments.

Another topic that continues to prove its relevance is sound approach of the S and the G in ESG. Part of this is attention for a solid whistleblower policy. Our monthly Highlight summarises four takeaways on the Dutch Whistleblower Protection Act from our colleagues Maartje Govaert and Harm Ruiter.

We trust that you will find this edition helpful. As always, please do reach out if you would like to discuss what these developments could mean for your organisation.

2 Highlight: Whistleblower protection in the Netherlands

Whistleblowers play an increasingly vital role in exposing misconduct and organisational failures. Our colleagues Maartje Govaert and Harm Ruiter recently wrote a chapter on the Dutch Whistleblower Protection Act in a Dutch reference work. In this Highlight, we share four takeaways.

1. Whistleblower protection regarding CSDDD infringements

Under the Dutch Whistleblower Protection Act (WPA), whistleblowers may report either misconduct that jeopardises the public interest, or infringements of certain EU laws and regulations. This includes infringements relating to consumer protection, financial services and corporate taxation. Under the Corporate Sustainability Due Diligence Directive (CSDDD), the WPA will also apply to errors, issues or other wrongdoing relating to actual and potential adverse impacts on the environment or human rights. Such infringements of the CSDDD at eligible companies may therefore be reported under the regime of the WPA. This did not change under the Sustainability Omnibus I Directive. The WPA offers whistleblowers additional protection mechanisms against dismissal and confers benefits upon whistleblowers in legal proceedings.

2. Anonymous whistleblower reporting

At present, the WPA does not require organisations to allow for anonymous filing of whistleblower reports. Organisations may however offer this option on a voluntary basis or receive anonymous reports despite their policies. In such instances organisations must consider the interests of both the whistleblower and the individual(s) to whom the report relates. It is often impossible to share details of the report due to its anonymous nature, while confronting the addressed with vague accusations conflicts with the principle of a fair hearing. In practice, organisations may either request to waive anonymity or conduct a more general investigation to assess the accuracy of the anonymous report. After that, follow-up action may be taken.

3. Sanctioning whistleblowers in case of misconduct

The WPA protects whistleblowers against retaliation (e.g. dismissal or other adverse actions). However, this does not mean that organisations are prohibited from sanctioning whistleblowers who infringe regulations and internal rules or who fail to uphold standards of due conduct. Case law shows that in these instances it is worthwhile (i) to differentiate actions performed in the capacity of a whistleblower from actions not performed as such, (ii) to assess whether the whistleblower's actions aim to substantiate the report, and to take into account (iii) the extent and seriousness of the infringement, (iv) the incidental or structural nature of the infringement, (v) the amount of harm to third-party interests (such as safety in the workplace, data privacy), and whether (vi) de-escalating action has been taken. Any disciplinary measure must be assessed against the requirements of proportionality and subsidiarity.

4. Whistleblowers with ulterior motives

Whistleblower reports are frequently made against the backdrop of performance management proceedings, dismissal, or personal grievance. The fact that a whistleblower may have interests other than exposing a (suspected) infringement does, however, not detract from the existence of that suspected infringement. The protection mechanisms of the WPA apply as long as there are reasonable grounds to assume that the report was accurate at the time of reporting. Only in cases of framing – when a whistleblower deliberately presents accurate information in a misleading way – the protective provisions of the WPA may be set aside. Any follow-up action in cases involving ulterior motives requires a tailor-made approach.

What it means for you:

- The additional regime of whistleblower protection mechanisms will apply to whistleblower reports on certain CSDDD infringements.
- Organisations that handle (anonymous) whistleblower reports must carefully and correctly balance the interests of the parties involved before taking any follow-up action.
- The whistleblower protection mechanisms of the WPA also apply to whistleblowers who infringe regulations, fail to uphold standards of due conduct, or file reports with ulterior motives. Disciplinary action may only be an option via a tailored approach.

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3 Spotlight on ESG developments



Governance & transition

Council takes position on reform of EU fund for clean and competitive coal and steel industry

On 27 February, the Council of the EU [adopted](#) its position on two proposals to reform the EU Research Fund for Coal and Steel (RFCS). The reform is relevant to businesses operating in the steel industry and coal-mining regions, as it significantly increases the funding available for research and innovation projects in these sectors. The reformed fund extends the programme's duration to 2034 and increases annual investment to up to EUR 120 million, allowing for a total investment of approximately EUR 800 million. Co-funding rates are raised in line with the Horizon Europe programme: industry participants will receive up to 70% EU funding, while SMEs, start-ups and academia can receive up to 100%. The reform also simplifies access to the fund and strengthens support for SMEs. The proposals require the consent and consultation of the European Parliament (EP) before final adoption. Once adopted, the new framework is expected to enter into force in January 2027.

Omnibus amendments to CSRD and CSDDD published in Official Journal

On 26 February, the final text of the Sustainability Omnibus I Directive was [published](#) in the Official Journal of the EU. It amends the CSRD and the CSDDD with the aim of simplifying the EU's sustainability framework and reducing administrative burdens for companies. See our [previous article](#) for more information on the trilogue agreement on Omnibus. The Directive enters into force on 18 March. The amendments to the CSRD must be applied in national law by 19 March 2027, and the amendments to the CSDDD by 26 July 2028.

US EPA rescinds greenhouse gas endangerment finding

On 18 February, the US Environmental Protection Agency (EPA) [issued](#) a final rule rescinding its endangerment finding and repealing all federal greenhouse gas (GHG) emission standards for new motor vehicles. The action follows the Unleashing American Energy Executive Order and reflects the EPA's view that the Clean Air Act does not authorise the regulation of GHGs in response to global climate change. The rule has prompted legal challenges and is expected to reach the US Supreme Court.




Council adopts position on market stability reserve under ETS2

On 18 February, the Council [adopted](#) its position on a targeted amendment of the market stability reserve for the new emissions trading system covering buildings, road transport and other sectors (ETS2). The amendment is directly relevant to businesses operating in the road transport, buildings and fuel distribution sectors, as it affects the carbon pricing framework under which they will operate from 2028. It strengthens the price control mechanism by allowing up to 80 million additional allowances to be released into the market annually, introducing a more gradual release of allowances to avoid sudden supply fluctuations, and extending the market stability reserve beyond 2030. Negotiations with the EP on the final text will now commence.

Council adopts revised EU directives on water pollutants

On 17 February, the Council formally [adopted](#) the Directive on priority substances in the field of water policy, updating the list of pollutants affecting surface water and groundwater, including pesticides, pharmaceuticals, bisphenols and PFAS ('forever chemicals'). The Directive amends the Water Framework Directive, Groundwater Directive and Environmental Quality Standards Directive, and aims to align EU water policy with the latest scientific evidence. Environmental quality standards are tightened for several substances already on the list and, for the first time, the cumulative risk of combined substances must be assessed. The Directive also introduces strengthened monitoring and reporting obligations for Member States, including effect-based monitoring of surface water and the option to deploy remote-sensing technologies. The final vote of the EP is expected by the end of March. Member States will have to comply with the new standards for surface water and groundwater by 2039, with a 2033 deadline for substances subject to more stringent environmental quality standards in surface water.



EU advisory board calls for stronger and more coherent climate adaptation framework

On 17 February, the European Scientific Advisory Board on Climate Change [published](#) its recommendations for an effective EU climate adaptation policy framework. The Board finds that the EU's current adaptation efforts are insufficient to manage escalating climate risks, as Europe continues to warm faster than the global average and faces increasing losses from heat, flooding, droughts and other climate impacts. The Board also notes that the Omnibus I changes to the CSRD will reduce the availability of information needed to assess climate-related risks. It calls for a more coherent EU-level approach, including harmonised climate-risk assessments, a common reference scenario for adaptation planning beyond 1.5°C, a clear vision for a climate-resilient EU by 2050, the embedding of fairness considerations and just climate resilience by design, and the mobilisation of public and private investment. The Board emphasised that adaptation must advance alongside mitigation, given the inherent limits of what adaptation can achieve, and that deep and sustained emissions reductions remain essential to limit future climate risks.

EP approves a new binding 90% emission reduction target for 2040

On 10 February, the EP adopted at first reading the [final text](#) of the regulation amending the European Climate Law (Regulation (EU) 2021/1119), after reaching an informal trilogue agreement on 10 December 2025. The proposal sets a binding target to reduce EU net greenhouse-gas emissions by 90% by 2040 compared with 1990 levels, supporting the objective of climate neutrality by 2050. From 2036, up to five percentage points of emissions reductions may be met through high-quality international carbon credits, subject to certain safeguards. Domestic permanent carbon removals may also be used to offset residual emissions in hard-to-abate sectors, and additional cross-sector flexibility is introduced to support cost-effective implementation. The start of ETS2, covering buildings, road transport and other sectors, has been postponed to 2028. The Commission will assess progress towards the 2040 target every two years and may propose amendments to the Climate Law, including adjustments to the 2040 target or additional supporting measures. The revised legislation will enter into force once formally endorsed by the Council.



IPBES publishes media release on Business and Biodiversity Assessment

On 9 February, the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) published its '[Business and Biodiversity Assessment](#)' report, presenting the first global evaluation of how businesses depend on and affect biodiversity. The report finds that nature loss poses increasing economic and governance risks and that current business models often externalise environmental costs. Businesses often face inadequate or perverse incentives, barriers that hinder efforts to reverse nature's decline, an institutional environment with insufficient support, enforcement and compliance, as well as significant gaps in data and knowledge. The report outlines more than 100 approaches for governments, regulators, financial institutions and companies to integrate biodiversity considerations into decision-making. The assessment was approved by over 150 governments and is intended to support implementation of the Kunming-Montreal Global Biodiversity Framework.

EC launches consultations on post-2030 EU climate policy framework

On 9 February, the European Commission (EC) launched two public consultations and calls for evidence for the preparation of the EU climate policy framework for the period after 2030. They concern (1) the role of [national climate targets and flexibilities](#) after 2030, assessing their scope, design, allocation, and governance, and how they would complement existing market-based instruments, including the EU Emissions Trading System, as well as EU regulatory tools, and (2) the possible [use of international credits](#) to contribute to achieving the 2040 climate target. Respondents can provide input on how the EU's future climate rules can be designed as fair, affordable, and adapted to different national situations while ensuring achievement of the EU climate targets. The consultations also cover the role of carbon removals and flexibility and EU support for countries. The consultations run until 4 May 2026.



EC adopts final implementing acts under Ecodesign Regulation

On 9 February, the EC adopted implementing acts under the Ecodesign for Sustainable Products Regulation (ESPR) to prevent the destruction of unsold apparel, clothing, accessories and footwear. The Delegated and Implementing Regulations support compliance with the ESPR requirements by clarifying derogations and facilitating disclosure. The Delegated Regulation [sets out](#) the specific conditions under which the destruction of unsold goods will be permitted. The Implementing Regulation [introduces](#) a standardised disclosure format for volumes of discarded unsold consumer goods and sets out how authorities can verify this information. The implementing acts will now be published in the Official Journal of the EU. The Delegated Regulation applies to large companies from 19 July 2026, with mid-sized companies to follow from 2030. The Implementing Regulation will apply one year after its entry into force.

EC launches consultation on guidelines for EU Forced Labour Regulation

On 6 February, the EC launched a [call for evidence](#) on upcoming guidelines under the EU Forced Labour Regulation. The Regulation prohibits companies from placing or making available products made with forced labour on the EU market, and from exporting such products from the EU. The EC requests input on general aspects relating to the implementation of the Regulation, based on six questions that will feed into the proposed guidelines. The EC will also launch targeted consultations for different categories of stakeholders. The call for evidence runs until 6 March. The EC must publish its implementation guidelines by 14 June 2026, and the Regulation will apply from 14 December 2027.

SBTi launches consultation on updated net-zero standard for automotive sector

On 3 February, the Science-Based Targets initiative (SBTi) launched a second [public consultation](#) on its [updated Automotive Net-Zero Standard draft](#). The draft provides a new framework for automakers and auto parts manufacturers to set science-based targets aligned with reaching net zero by 2050. The new draft focuses on enhancing alignment with the developing Corporate Net-Zero Standard and existing SBTi methods. It also provides clarity and specificity around 'use of sold products' emissions and vehicle definitions. The consultation runs until 22 March 2026.



Disclosure



EU financial authorities publish opinions on draft revised ESRS

In February, the [EBA](#), [ESMA](#), [EIOPA](#) and [ECB](#) published their opinions on EFRAG's draft revised European Sustainability Reporting Standards (ESRS). All institutions acknowledge the simplifications achieved through clearer structure, reduced complexity and a more proportionate reporting burden. At the same time, several permanent reliefs, phase-ins and removed data points may limit the availability and comparability of sustainability information needed for risk assessment, investor protection and financial stability analyses. Other concerns include the potential dilution of required disclosures due to extensive exemptions, the need for stronger interoperability with IFRS/ISSB standards, and the risk that weakened value-chain visibility could affect financial sector reporting. The authorities recommend introducing time limits for key reliefs, refining transition plan requirements and strengthening governance-related disclosures. While simplification is welcome, it should not undermine decision-useful sustainability information relied upon by financial institutions and supervisors.



AFM publishes four pillars for quality of CSRD assurance

On 17 February, the Dutch Authority for the Financial Markets (AFM) [published](#) a report on the CSRD assurance provided by Public Interest Entity (PIE) audit firms in 2025. While substantial progress has been made, the AFM emphasises four key pillars to safeguard the quality of CSRD assurance:

- Maintain a robust quality control system for CSRD assurance.
- Ensure a competent assurance team and effective project management.
- Understand the client and its processes for an appropriate assurance plan.
- Tailor the procedures in the execution phase to the assessed assurance risks and assurance materiality.

The AFM encourages both PIE and non-PIE audit firms to use the report to continue strengthening their assurance approach.



Dutch Minister publishes letter on CSRD implementation

On 9 February, the Dutch Minister of Finance [informed](#) the House of Representatives about the implementation of the Corporate Sustainability Reporting Directive (CSRD). While the government cannot prevent several reporting requirements from applying retrospectively from FY 2024, the Minister intends to add a repair provision to ensure that companies and auditors that already voluntarily complied with the CSRD are deemed to have fulfilled their obligations under the CSRD implementation legislation. If the implementing legislation does not enter into force by 1 October 2026, the repair provision will also apply to FY 2026. The Minister expects that the Omnibus I amendments to the CSRD will be adopted and published in March 2026. After that, a memorandum of amendment incorporating the Omnibus I amendments and the repair provision will be submitted to the Council of State for advice.

EFRAG publishes conference report on draft simplified ESRS and next steps

On 3 February, EFRAG [published](#) a [summary report](#) of its December 2025 conference on the draft simplified ESRS, outlining key changes proposed to the EC. This was covered in the [January Edition](#) of ESG Matters. The report outlines the main proposed changes to the ESRS. It also summarises panel discussions on implementation challenges, interoperability with international standards and expected timelines, and introduces the ESRS Knowledge Hub as a central resource for preparers. The EC aims to adopt the amended ESRS by mid-2026 following consultation with Member States and EU bodies.

IPSASB issues first public sector standard for climate-related disclosures

On 29 January, the International Public Sector Accounting Standards Board (IPSASB) [issued](#) IPSASB SRS 1, 'Climate-related Disclosures', the first public sector standard for reporting climate-related risks and opportunities. IPSASB SRS 1 aims to address the absence of clear guidance for governments and public sector entities on how to disclose climate-related information to support transparency, accountability, and decision-making. It is intended to strengthen public financial management by providing consistent information on climate-related risks affecting government operations. The standard aligns with IFRS S2 to enhance comparability between public and private sector disclosures. It applies to annual reporting periods beginning on or after 1 January 2028, with earlier adoption permitted.




Financial institutions & regulation

EBA publishes updated ESG dashboard on banks

On 18 February, the EBA [published](#) an updated ESG Risk Dashboard covering data up to Q2 2025, showing broadly stable climate-risk indicators across nearly 120 large EU/EEA banks. Exposures to sectors that contribute significantly to climate change remain high at around 62%, requiring continued efforts in climate-risk management. Environmental data quality improved, with stronger energy-efficiency metrics for real-estate exposures and reduced reliance on proxy data. Physical-risk indicators remain uneven across jurisdictions, reflecting methodological differences. The dashboard is now available via the EBA Data Access Portal, improving transparency and accessibility of supervisory ESG data.


ECB imposes periodic penalty payments on French bank for shortcomings in climate-related risk assessment

On 13 February, the European Central Bank (ECB) [announced](#) periodic penalty payments of EUR 7.6 million against a French bank in relation to its materiality assessment of climate-related and environmental risks. The ECB found that the bank did not meet the 31 May 2024 deadline set in a supervisory decision and remained non-compliant for 75 days. The ECB noted that the assessment is a core element of banks' obligations to identify and manage climate and environmental-related risks. The enforcement action follows several years of escalating supervisory measures, including the 2020 [ECB Guide on climate-related and environmental risks](#), the 2022 [climate risk stress test](#) and [thematic review](#), subsequent [bank-specific remediation timelines](#), and the imposition of [periodic penalty payments](#) on a Spanish bank. The bank may challenge the decision before the Court of Justice of the EU.



EIOPA launches consultation on prudential treatment of adaptation measures under Solvency II

On 4 February, the European Insurance and Occupational Pensions Authority (EIOPA) [launched](#) a public consultation on the prudential treatment of climate adaptation measures under the Solvency II framework. While progress in the sector can be seen, EIOPA notes that the EU insurance market is still in the early stages of integrating micro-adaptation measures into insurance products. The consultation aims to assess if a dedicated treatment under Solvency II is justified to better reflect adaptation measures in the NatCat standard formula module beyond the regular calibration of parameters. Key topics include: (i) risk sensitivity: assessing if the current framework acts as an obstacle to ‘impact underwriting’; (ii) materiality: evaluating the impact of adaptation measures from a Standard Formula perspective; (iii) proportionality: ensuring any new prudential treatments strike a balance between risk sensitivity and complexity. The consultation runs until 17 April 2026.



NGFS publishes analysis of short-term climate scenarios

On 3 February, the Network for Greening the Financial System (NGFS) published the report ‘[Two Lenses on Climate Risk: A Dual Macroeconomic Reading of the NGFS Short-Term Scenarios](#)’. The report provides an additional macro-financial assessment of the results presented in the NGFS’s earlier [short-term climate scenarios](#) for central banks and supervisors, using a more widely adopted model to generate the scenarios, as the models used in the earlier publication were new to most of the NGFS membership.




Litigation



Paris Judicial Court conducts hearings in climate case against French energy company

On 19 February, the Paris Judicial Court [continued](#) hearings in the climate case brought by several NGOs and the City of Paris under France’s due diligence law (*loi de vigilance*). The case examines whether TotalEnergies’ due diligence plan adequately identifies and prevents climate-related risks, including Scope 3 emissions and the company’s investments in oil and gas projects. The plaintiffs argue that the due diligence duty extends to global climate impacts and are seeking a court order to limit new fossil fuel developments and to reduce oil and gas production by 2030. A judgment is expected on 25 June 2026.




Australian court dismisses greenwashing case against Australian energy company

On 17 February, the Federal Court of Australia [dismissed](#) a greenwashing case brought by an Australian NGO against energy company Santos. As a shareholder, the NGO challenged claims by the company about its natural gas and hydrogen production and the company's net zero roadmap targeting a 26-30% reduction in scope 1-2 emissions by 2030 and net zero by 2040. On the claims relating to natural gas, the Court found that, in context, the word 'clean' conveyed only that natural gas was cleaner than coal and diesel, rather than suggesting that gas consumption was emissions-free. The 'clean', 'zero-emissions' and 'carbon-neutral' hydrogen statements should be understood in context as referring to hydrogen produced from natural gas with carbon capture and storage and offsets. The Court also found that, given the long-term nature of the net zero roadmap, the target audience would understand that it inherently rests on assumptions beyond the company's control. The roadmap and targets cannot be understood as a fixed commitment to a specific course of action, so that the net zero roadmap is found not to be misleading.

Dutch bank submits statement of defence in climate case

On 17 February, Dutch bank ING [submitted](#) its statement of defence in the climate case brought by NGO Milieudefensie. The NGO seeks, among other things, an order requiring the bank to reduce its financed emissions by 48% by 2030 compared with 2019 levels, with intermediate steps up to 99% by 2050, to reduce its emissions in certain (sub)sectors, to stop financing companies involved in new fossil fuel projects, and to request climate plans from its large corporate clients. In its defence, the bank contends that granting the claims would not support an orderly climate transition, as it would require the bank to withdraw from essential sectors, including heavy industry and homeowners with lower-rated properties, while it would not lead to real emissions reductions (the so-called waterbed argument). The bank further contends that the NGO's claims are incompatible with Dutch and EU regulatory frameworks and with the bank's role of supporting clients' transition efforts while ensuring the stability of the bank and the broader financial system.



ACM announces adjustments to sustainability claims by coffee and cocoa companies

On 12 February, the Dutch Authority for Consumers and Markets (ACM) [announced](#) (also in [English](#)) that several international coffee and cocoa sellers will amend their sustainability claims and proprietary logos. The announcement follows an earlier [call on the sector](#) and a [sectoral assessment](#). The ACM found that companies in the sector frequently relied on vague terms such as ‘responsibly’ (in Dutch: *verantwoord*) or ‘sustainably’ (in Dutch: *duurzaam*) sourced, without specifying the underlying criteria. Such claims may relate to climate impact, labour conditions or human rights, and can be misleading where the basis for the claim is unclear. The relevant companies have committed to removing these terms and revising their sustainability logos, also in anticipation of stricter [EU greenwashing rules](#) that will apply from 27 September 2026. The ACM will continue to monitor sustainability claims across other sectors.

Texas federal court declares anti-ESG investment law unconstitutional

On 3 February, a federal court in Texas [declared](#) Senate Bill 13 (SB 13) unconstitutional under both the First and Fourteenth Amendments in summary proceedings. SB 13 prohibits covered state entities from investing in, and requires them to divest from, financial companies deemed to ‘boycott’ fossil fuels. The court found that SB 13 was facially overbroad, as the ‘any action’ clause affects forms of speech or conduct that are constitutionally protected. The court further determined that SB 13 is unconstitutionally vague because it does not give a reasonable opportunity to understand what conduct is prohibited and does not provide explicit standards for determining compliance with the law. The defendants were enjoined from implementing or enforcing SB 13. The judgment may be appealed.



Chinese clothing company reaches settlement with German NGO on net zero 2050 claims

On 30 January, German NGO Deutsche Umwelthilfe [announced](#) that it reached a settlement with Chinese clothing company Shein regarding the NGO's greenwashing allegations. The NGO claimed that the company failed to explain how it would achieve net-zero emissions by 2050, despite a 23% increase in climate emissions in 2024. It also criticised the company for marketing its products with climate neutrality claims without explaining in detail how it would achieve these improvements. The company will no longer advertise that it will achieve net-zero emissions by 2050 without providing further explanation. Meanwhile, the NGO initiated further legal action against the company's operator Infinite Styles Services Co. Ltd. regarding allegedly misleading advertising claims for products being advertised as 'local', 'environmentally friendly' and '100% natural'.

Questions?

If you have any questions or comments on a specific ESG topic, please contact our [Sustainable Business & Climate Change team](#). To receive ESG Matters, please [sign up](#).

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