

April 2026

Developments in ESG governance, disclosure, financial regulation and litigation

ESG Matters



In this April edition of ESG Matters, our Highlight discusses the proposal for an EU Industrial Accelerator Act. Our Spotlight section provides updates on recent developments in ESG governance, disclosure, financial regulation, and litigation.

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1 March in brief

In March, we saw several impactful developments in ESG litigation. In Germany, the *Bundesgerichtshof* rejected two climate cases against German car producers seeking to require them to stop selling combustion-engine vehicles before the EU legislative deadlines. In France, a French company was held liable for the actions of its Turkish subsidiary on grounds of the French due diligence law. In Belgium, a court assumed jurisdiction over a climate claim against a French energy major.

This month also marked the entry into force of the Sustainability Omnibus I Directive amending CSRD and CSDDD. National legislators must now transpose the amendments into national implementation laws. The amendments to the CSRD must be applied in national laws by 19 March 2027, and the amendments to the CSDDD by 26 July 2028. The Dutch implementation bill for CSRD was finally submitted for advice to the Dutch Council of State in the beginning of April.

Other notable developments in the Spotlight section include:

- the World Meteorological Organisation's State of the Global Climate 2025 Report,

- signalling the continued aggravation of climate change;
- the EC proposal for the EU Industrial Accelerator Act (see the Highlight article below);
- the EFRAG consultation on voluntary sustainability reporting standards for non-SME companies;
- the AFM report on compliance with the ESMA Guidelines on sustainability-related fund names;
- the EC consultation on the revision of the EU Taxonomy's technical screening criteria;
- the relaunch of the Net Zero Asset Managers initiative with an updated commitment statement.

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.

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Highlight: the EU Industrial Accelerator Act: strengthening European industry

On 4 March 2026, the European Commission published its proposal for the Industrial Accelerator Act (IAA). This article highlights three key measures introduced by the proposal.

The proposal for an EU Industrial Accelerator Act (IAA) responds to the increasing pressure on European industry, driven by geopolitical tensions, global competition and the reliance on non-EU suppliers. Against this background, the European Commission (EC) aims to strengthen the development, competitiveness and resilience of European industry by accelerating industrial capacity and decarbonisation in strategic sectors, with the objective that manufacturing accounts for at least 20% of EU GDP by 2035. The proposal also addresses conditions for foreign direct investment in strategic sectors, which fall outside the scope of this article. As the IAA is a proposal for an EU Regulation, it will apply directly in all Member States after its application date.

1. Acceleration of permitting procedures

The proposal aims to accelerate and simplify permitting procedures for industrial manufacturing projects. The IAA requires Member States to set up a 'single access point' for the submission of a single application to obtain all necessary permits for the development of an industrial manufacturing project. The single access point will be responsible for the coordination of the application procedure with the different national competent authorities. In addition, the more detailed requirements to streamline permitting procedures contained in the Net Zero Industry Act (2024/1735) are made applicable to specified energy-intensive industry decarbonisation projects. The initiative intended to shorten permitting procedures and increase investment certainty for industrial manufacturing projects.

Given that permitting procedures in the Netherlands have already been significantly integrated, for example under the Dutch Environment and Planning Act (*Omgevingswet*), it will be interesting to explore what the practical implications of the IAA will be for Dutch permitting procedures.

2. Designation of ‘industrial manufacturing acceleration areas’

Member States are required to designate at least one ‘industrial manufacturing acceleration area’ on their territory. Acceleration areas are intended to cluster industrial manufacturing projects operating in strategic sectors. When designating an acceleration area, Member States must clearly define the geographical scope of the area and take several specific criteria into account, such as infrastructure needs, financing needs, and the availability of sufficient low-carbon energy supply. Priority should be given to locations where industrial activities are not expected to have a significant environmental impact, and which are situated outside Natura 2000 sites and other protected natural areas. From a Dutch perspective, we are curious to see which, and how many, (existing) industrial clusters will be appointed by the Dutch government as an industrial manufacturing acceleration area.

For each acceleration area, Member States are required to prepare and issue an “aggregated baseline permit” that covers all permits and administrative authorisations required for all industrial manufacturing projects located within the acceleration area. Permits that are “installation specific” are excluded from the obligation to issue a baseline permit. While these obligations are clearly intended to streamline permitting procedures for industrial manufacturing projects, it remains to be seen how these obligations interact with existing spatial planning regulations, environmental standards and participation requirements contained in, for example, the relatively newly adopted Dutch Environment and Planning Act (*Omgevingswet*).

Other key obligations of Member States in relation to acceleration areas are, for example, the obligation to periodically review the energy needs of each acceleration area and the obligation to ensure that those energy needs are properly reflected in the national development plans prepared by transmission system operator(s). Given the difficulties that national grid operator TenneT already faces with the operation and expansion of the national electricity grid in the Netherlands, it will be interesting to see how the designation of industrial manufacturing acceleration areas will align with the development policies for the expansion of national and regional electricity grids in the Netherlands.

3. Low-carbon and Union origin requirements in public procurement

The third key point included in the IAA concerns the strengthening of strategic industrial value chains. The EC recognises that public procurement procedures are often too much focused on price and not on the stimulation of low-carbon products or products originating from EU industry. The IAA therefore introduced low-carbon requirements and ‘Made in EU’ requirements in public procurement procedures and public support schemes. The low-carbon requirements intend to ensure that a minimum share of materials used in publicly procured goods or projects originate from low-carbon production processes. The “Made in EU” requirements intend to ensure that a share of those materials is also of European origin.

Contracting authorities can in the future apply these requirements during public procurement procedures, although the details of these requirements are yet to be determined by the EC in future and more detailed Delegated Acts. These obligations apply only to procurements above the EU procurement directive thresholds. International suppliers are not excluded entirely, but access is subject to specific conditions.

Conclusion

The IAA marks a clear shift towards a proactive European industry, placing speed, sustainability and strategic autonomy at its core. Measures affecting permitting procedures, site selection, and public procurement are designed to strengthen the European industrial capacity. The IAA offers opportunities for faster project realisation and increased legal certainty, while also introducing new legal and practical considerations for companies operating in or supplying to the European industrial sector. We will of course continue to monitor the adoption and further implementation of the IAA.

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Spotlight on ESG developments



Governance & transition



EC issues guidance on implementation of EU packaging rules

On 30 March, the European Commission (EC) [published](#) guidance to support the uniform implementation of the Packaging and Packaging Waste Regulation (PPWR) across the EU. The guidance clarifies provisions requiring further interpretation, including the definition of packaging, the identification of manufacturers and producers, restrictions on single-use packaging, the application of PFAS restrictions in food contact packaging, reuse targets, extended producer responsibility and deposit-return systems. The EC also published [FAQs](#) addressing practical questions raised by stakeholders. The guidance will not change the Regulation and will be translated into all EU languages before official adoption. Additional delegated and implementing acts under the PPWR will be published at a later stage.



ECHA committees publish opinions on EU-wide PFAS restriction with targeted derogations

On 26 March, ECHA (European Chemicals Agency) [published](#) opinions of its Risk Assessment Committee (RAC) and Socio-Economic Analysis Committee (SEAC) supporting an EU-wide restriction on the manufacture, placing on the market and use of PFAS. PFAS increasingly threaten human health and the environment, owing to their persistence and potential to cause serious health effects. SEAC's draft opinion supports targeted derogations for specific uses where alternatives are not available, or if the restriction appears to be disproportionate. If derogations are granted, both Committees recommend risk management measures including site-specific PFAS management plans, supply-chain communication, consumer labelling and emissions reporting. The 60-day consultation on SEAC's draft opinion runs until 25 May 2026. After that, the EC will propose a restriction in the REACH Committee for discussion and vote.



WMO publishes state of the global climate 2025 report

On 23 March, the World Meteorological Organization (WMO) [published](#) its State of the Global Climate 2025 report, providing updated data on key global climate indicators. For the first time, the report includes Earth's energy imbalance as a headline indicator, showing that the difference between incoming solar radiation and outgoing heat reached its highest level on record in 2025. More than 90% of the excess heat continues to be absorbed by the ocean, which has warmed at more than twice the rate in 2005-2025 compared to 1960-2005. The years 2015-2025 were the warmest 11 years on record, with new highs in greenhouse gas concentrations, ocean heat content and sea-level rise, alongside persistently low sea-ice extent and widespread extreme weather events. Compared to the 2024 edition, the 2025 report shows a continuation and further intensification of trends, including record ocean heat, elevated global temperatures and ongoing cryosphere decline.

EC launches consultations on revisions to EED and RED

On 20 March, the EC published a [call for evidence](#) and launched a [public consultation](#) on initiatives to revise Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (the Renewable Energy Directive) and Directive (EU) 2023/1791 on energy efficiency (the Energy Efficiency Directive). The proposed revisions aim to ensure that energy efficiency and renewable energy policy adequately contribute to the EU's updated climate target of a 90% reduction in greenhouse gas (GHG) emissions by 2040. In its forthcoming legislative proposals, the EC is particularly required to consider the contribution of carbon removals to the overall emission reduction effort. Regulation (EU) 2026/667 further provides for a biennial review of the EU Climate Law and postpones the start of emissions trading for buildings, road transport and additional sectors until 2028.


Omnibus amendments to CSRD and CSDDD enter into force

On 18 March, the [Sustainability Omnibus I Directive](#) entered into force. It amends the CSRD and the CSDDD with the aim of simplifying the EU's sustainability framework and reducing administrative burdens for companies. The amendments to the CSRD must be applied in national laws by 19 March 2027, and the amendments to the CSDDD by 26 July 2028.



Council adopts revised 2040 target under EU Climate Law

On 5 March, the Council of the European Union [adopted](#) the revised EU Climate Law, introducing a binding intermediate target to reduce net greenhouse gas emissions by 90% by 2040 compared with 1990 levels. From 2036, the law permits the use of high-quality international carbon credits for up to 5% of 1990 emissions, meaning that at least 85% of the required reductions must be achieved within the EU. The revision also postpones the full application of ETS2 for road transport and buildings from 2027 to 2028 and provides for a biennial review of the Climate Law by the EC. The adoption marks the final step in the legislative process, and the Commission will put forward relevant proposals to achieve the binding EU climate target for 2040.



EC proposes EU Industrial Accelerator Act

On 4 March, the EC published its [proposal](#) for an EU Industrial Accelerator Act (IAA). The IAA aims to strengthen EU manufacturing by increasing demand for low-carbon and EU-made products in strategic sectors. More specifically, it aims to reinforce EU industrial competitiveness, supply-chain resilience and economic security. The IAA proposes a standard objective to increase the manufacturing share of EU GDP to 20% by 2035. It also proposes to streamline permitting through a single digital process, conditions for foreign investments exceeding EUR 100 million in emerging sectors, and the creation of industrial acceleration areas to support clean manufacturing clusters. It would introduce 'Made in EU' and low-carbon preferences in public procurement and public support schemes. Covered sectors initially include steel, cement, aluminium, automotive and net-zero technologies. The proposal will now be negotiated by the EP and the Council.




Disclosure



SBTN launches consultation on updated guidance for assessing nature impacts

On 24 March, the Science Based Targets Network (SBTN) [launched](#) a public consultation on proposed updates to its technical guidance for companies on assessing and prioritising impacts on nature. The consultation focuses on revised methods for Step 1 (Assess) and Step 2 (Prioritise) of the SBTN framework, which aim to identify and prioritise value-chain impacts on biodiversity and ecosystems. The proposed updates reflect corporate implementation experience and technical feedback. The consultation runs until 17 April 2026, with updated guidance scheduled for release in mid-2026.



EFRAG launches consultation on voluntary sustainability reporting by non-SME companies

On 24 March, the European Financial Reporting Advisory Group (EFRAG) [published](#) a call for expression of interest on the upcoming Voluntary Standard (VS) for companies that are out of scope of the CSRD as a result of Sustainability Omnibus I. The EC is expected to issue the new VS as a Delegated Act later this year. They will be based on the existing [Voluntary Standard for SMEs \(VSME\)](#). EFRAG is particularly requesting participation by companies that are not Small and Medium Enterprises (non-SMEs) and that have fewer than 1,000 employees or an annual turnover of less than EUR 450 million. Activities may include webinars, surveys, events and interviews, aimed at gathering insights into how sustainability reporting is evolving across the EU and how the forthcoming VS could be applied in practice. There will be no public consultation on the VS. Interested parties are invited to send an email to EFRAG by 20 April 2026.

EC launches consultation on revision of technical screening criteria under Taxonomy Regulation

On 17 March, the EC [launched](#) a public consultation on proposed revisions to the Technical Screening Criteria (TSC) under the EU Taxonomy Regulation. The revisions aim to simplify the framework and improve usability by streamlining the TSC, introducing clear compliance guidance and aligning with recent EU legislation and technological developments. The draft revisions cover most activities under the Climate and Environmental Delegated Acts, including forestry, environmental protection, manufacturing, energy, transport and construction, as well as the generic 'do no significant harm' (DNSH) criteria. The review follows the targeted adjustments introduced through the EC's Omnibus I package in early 2025 and builds on a broader assessment of all technical screening criteria conducted throughout 2025, with the objective of reducing complexity and administrative burden. The consultation is open until 14 April 2026, after which the EC will finalise the revised criteria for adoption in the summer.



PSF issues recommendations on revised ESRS

On 16 March, the EU Platform on Sustainable Finance (PSF), an advisory body to the EC, published its [opinion](#) on the revised ESRS in response to a consultation on EFRAG's technical advice. In its response, the PSF outlines five guiding principles for the revision of the ESRS: (i) a precautionary approach to disclosures, (ii) the relevance and accuracy of indicators, (iii) consistency with the broader EU sustainable finance framework, in particular the EU Taxonomy, (iv) proportionality of the reporting burden across the value chain, and (v) the practical applicability of required disclosures. PSF also calls for closer alignment between transition plan disclosures and Taxonomy-related financial information, including CapEx and OpEx, to ensure clearer links to climate Taxonomy alignment and the 1.5°C objective. The EC is currently preparing a Delegated Act revising the first set of ESRS, with adoption planned before the end of Q4 2026. The revised standards are expected to apply from financial year 2027.

EC launches consultation on Environmental Omnibus VIII

On 12 March, the EC [launched](#) a public consultation on the [Environmental Omnibus VIII](#) package. The package aims to simplify EU environmental legislation relating to industrial emissions, the circular economy, environmental assessments and geospatial data. It includes proposals for legislation to simplify and reduce requirements under the regimes for sustainable batteries, the Industrial Emissions Portal, waste, industrial emissions and medium combustion plants. It would also postpone until 1 January 2035 the obligation to appoint an authorized representative for extended producer responsibility (EPR) under the regimes for batteries, packaging, textiles waste, single use plastic, as well as waste from electrical and electronic equipment (WEEE). The consultation runs until 7 May.

EFRAG publishes interactive version of Draft Simplified ESRS

On 11 March, EFRAG [launched](#) an interactive version of its Technical Advice on the draft simplified ESRS on the Knowledge Hub. The tool allows users to navigate the proposed simplified disclosures submitted to the EC in 2025, view links between amended requirements and the corresponding 2023 ESRS provisions and consult the log of amendments. EFRAG notes that, once the simplified ESRS are adopted by the EC as a Delegated Act, the final standards will replace the draft version on the Knowledge Hub.



Financial institutions & regulation

ESAs publish translations of guidelines for supervisors on ESG stress testing

On 31 March, the European Supervisory Authorities (ESAs) [published](#) the translations in all EU languages of the ESAs Joint Guidelines on ESG stress testing. The Guidelines provide national banking and insurance supervisors with practical guidance on how to integrate ESG risks into supervisory stress tests. They also set out expectations regarding the necessary organisational and governance arrangements. The guidelines will apply from 1 January 2027.

PSF publishes report on streamlining sustainable finance for SMEs

On 21 March, the EU Platform on Sustainable Finance (PSF) published a [report](#) on measures to simplify access to sustainable finance for small and medium-sized enterprises (SMEs). The proposed standard aims to assist credit institutions and other financial market participants in classifying loans and other forms of financing provided to SMEs as sustainable finance. It is also intended to support the financial sector in assessing financing to SMEs and voluntarily reporting on it. The report outlines a streamlined approach to applying the EU Taxonomy and sustainability-related performance measurement and reporting tailored to SMEs. Central to the proposal is the creation of an 'SME Sustainable Finance Standard', designed to facilitate SMEs' access to external financing for climate-related sustainability initiatives. The proposed standard is limited in scope to the EU's climate change mitigation and climate change adaptation objectives.

EESC publishes opinion on SFDR 2.0 proposal

On 18 March, the European Economic and Social Committee (EESC) [published](#) its opinion on the proposal for SFDR 2.0. In general, the EESC argues that the simplification should not weaken the financial sector's contribution to the EU Green Deal and should not weaken measures against greenwashing. Among other things, the EESC recommends maintaining the exclusions proposed in the SFDR 2.0 proposal. It also proposes to retain a set of entity-level disclosures, to require category-wide disclosures of a limited set of PAI-related indicators, and to elevate the role and integration of stewardship. Managed portfolios should be in scope of the SFDR 2.0 and the transition plan requirement under the transition product category should be strengthened, including a credible plan for phasing out fossil fuels and coal aligned with the Paris Agreement. Lastly, SFDR 2.0 should align with the broader sustainable finance framework.



EP publishes briefing on SFDR 2.0 impact assessment


On 17 March, the EP published an [initial briefing](#) analysing the EC's impact assessment accompanying the proposal to amend Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (SFDR 2.0). It concludes that the impact assessment adequately substantiates the need for revising the SFDR. The assessment is based on a broad range of data sources, including the EC's evaluation of the existing regime and stakeholder consultations. The impact assessment openly acknowledges and transparently describes certain methodological limitations and weaknesses in the analysis.

ESMA publishes report on simplification of MiFID II including sustainability preferences

On 12 March, ESMA [published](#) a report on its 2025 call for evidence on key aspects of the retail investor. On the MiFID II requirements on investors' sustainability preferences, stakeholders widely agree that the integration of sustainability preferences into the suitability assessment is overly complex for both clients and advisers. Retail investors struggle to express their ESG preferences. Difficulties arise from the technical terminology (such as Taxonomy-alignment and principal adverse impacts), the distinction between product groups, the translation of preferences into products, and the availability of products. ESMA proposes to significantly simplify the definition of 'sustainability preferences', reduce operational complexity in the process, and support education on sustainability topics. The report will guide ESMA's future advice on MiFID II delegated acts and future ESMA guidelines.

AFM publishes report on compliance with ESMA Guidelines on sustainability-related fund names

On 11 March, the Dutch Authority for the Financial Markets (AFM) [reported](#) (also in [English](#)) that not all funds using sustainability-related terms in their names fully comply with the [ESMA Guidelines on funds' names using ESG or sustainability-related terms](#). The AFM's documentation review of around fifty funds and additional assessments at five managers found that the exclusions required by the Guidelines are not always adequately reflected in the prospectus or precontractual information. Monitoring systems for ongoing compliance with the Guidelines are not always adequate, with gaps in responsibilities, data quality and the timely and consistent identification of deviations from the Guidelines. By updating documentation, monitoring processes and internal policies, asset managers can ensure consistent application of the Guidelines and support reliable sustainability-related disclosures. This approach does not change even if substantive requirements are changed under SFDR 2.0.



NGFS sets priorities to strengthen international cooperation on climate and nature risks

On 11 March, the NGFS [published](#) a statement following its annual plenary meeting on 9-10 March 2026. The meeting was attended by representatives from over 180 central banks and supervisory authorities from 76 countries. Members agreed to focus their work for 2026-2027 on three priorities: acting as a technical incubator for new topics, providing scenario expertise, and supporting capacity-building and practical implementation. The plenary discussions covered themes including climate adaptation, integrating nature-related risks into supervisory practices, climate impacts on monetary policy, and updates to short-term climate scenarios. The NGFS also noted continued growth in membership and the establishment of regional groups to support broader participation.

ECB board member Frank Elderson speaks on financial risks relating to nature degradation

On 9 March, ECB board member Frank Elderson warned in a [speech](#) that the accelerating degradation of nature poses material risks to economic activity, bank balance sheets and financial stability. Stronger international cooperation is required to integrate nature-related risks into supervision. A large share of bank lending is exposed to firms dependent on ecosystem services, and worsening water scarcity, biodiversity loss and ecosystem disruption could increasingly translate into credit and systemic risk. Elderson noted progress among supervisors and banks in assessing nature-related risks. Practices however remain uneven and insufficiently linked to risk-management actions. ECB and NGFS conduct ongoing work to improve metrics, data and scenario analysis, underlining that addressing nature-related risks must advance alongside climate-risk management.

EC requests ESAs to advise on simplifying EU Taxonomy KPIs

On 5 March, the EC [requested](#) the ESAs (EBA, ESMA and EIOPA) to provide technical advice on simplifying the [Taxonomy Disclosures Delegated Act](#). The request focuses on specific KPIs considered complex or less useful in practice, notably the OpEx KPI for non-financial companies, commissions and fees and trading book KPIs for banks, and the underwriting KPI for insurers. The ESAs are requested to propose targeted simplifications to improve usability, alignment with accounting standards and relevance for transition finance, while preserving transparency and avoiding greenwashing. The advice is due by October 2026, with the EC aiming to adopt amendments in Q1 2027. The transitional reporting relief for financial institutions expires at the end of 2027.



NZAM announces relaunch with updated commitment

On 25 February, the Net Zero Asset Managers (NZAM) initiative [announced](#) its official relaunch. NZAM is a voluntary initiative for asset managers committed, in their individual contexts, to supporting investing in line with the global goal of net-zero greenhouse gas emissions. Over 250 asset managers have signed the updated [commitment statement](#). The relaunch signals that asset managers around the world continue to recognise and take steps to address climate-related financial risks and opportunities. NZAM provides a platform for asset managers to disclose publicly their net-zero commitments and implementation approaches. Signatories independently set targets, develop their own strategies and report annually on progress. Targets previously disclosed by signatories remain valid and have been republished unless signatories requested review. NZAM is working with signatories whose targets are still in process, supporting them to complete disclosures within the next twelve months.




Litigation



German court rejects claims for additional climate obligations on car producers

On 23 March, the German Federal Court of Justice (Bundesgerichtshof) [rejected](#) two climate cases by German NGO Deutsche Umweltshilfe (DUH) against German car producers BMW and Mercedes (see the judgments [here](#) and [here](#)). The Court refused to impose company-specific greenhouse gas emissions limits based on German civil law. The car producers are not required to stop selling combustion-engine vehicles before the deadlines set out in EU passenger-car emissions legislation. Neither the Paris Agreement nor German climate law establish binding emissions budgets for individual companies or sectors, and car manufacturers comply with the law by adhering to applicable EU rules. The Court reaffirmed that the allocation of emissions budgets to individual private actors is a matter for the legislature, not the courts. It dismissed the NGO's arguments that continued sales would violate Germany's Climate Action Law and would disproportionately consume the country's remaining carbon budget. The decision marks a significant limitation on the viability of climate litigation against private entities in Germany.



Belgian court assumes jurisdiction over international climate damages claim

On 18 March, the Belgian Enterprise Court of Tournai [ruled](#) that it has jurisdiction to hear a climate damages claim brought against TotalEnergies SE. The case seeks financial compensation for weather-related damage to agricultural operations, an obligation to reduce greenhouse gas emissions in accordance with predetermined reduction pathways, and an order halting new fossil fuel investment. The court held that the proceedings can take place in the court of the place where the alleged climate-related harm occurred, even though the defendant is headquartered in France. The court has stayed the proceedings until 9 September 2026, pending the outcome of a judgment in a related case in France expected at the end of June.

EU General Court upholds Taxonomy qualification of forest management and bioenergy activities as sustainable

On 18 March, the General Court of the Court of Justice of the EU [rejected](#) a challenge by a German NGO against the EC's decision to classify certain economic activities in the forest management and bioenergy sectors as environmentally sustainable under the EU Taxonomy. The Court confirmed that the EC acted within its legal mandate and was not required to align the Taxonomy's technical screening criteria (TSC) with international climate agreements beyond what EU law prescribes. The ruling follows closely related judgments by the General Court in September 2025, in which it dismissed similar challenges.

French court holds French parent company liable for actions of Turkish subsidiary

On 12 March, the Paris Judicial Court [ruled](#) that French parent company Yves Rocher Group is liable for violations of trade union rights by its Turkish subsidiary based on the French due diligence law (*loi de vigilance*). The claimants were employees who were dismissed after joining a Turkish trade union. They argued that the French parent company is acting in breach of fundamental rights and its legal duty of care under the French due diligence law. The Court ruled that the French due diligence law qualifies as overriding law under Rome II and provides access to legal proceedings for harm caused in France or abroad by French companies and their suppliers or customers. The Court then concluded that the employees had been dismissed because of their joining the trade union, constituting a breach by the French parent company of its obligations. The French parent company is liable for the claimants' damages in Turkey and is ordered to pay certain damages to claimants.

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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