

## Global ESG Regulatory Overview Global ESG Regulatory Overview

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- Emerging global ESG regulatory trends, focusing on developments related to human rights and climate change (proposed SEC Climate Rule, EU Corporate Sustainability Reporting Directive and proposed Corporate Sustainability Due Diligence Directive, California Climate Disclosure and FAR rules, and ISSB Standards)
- Potential impacts and compliance challenges for companies in light of these trends
- Best practices for companies to prepare, including as it relates to voluntary and required disclosures, frameworks, compliance, due diligence, and greenwashing

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