

# GIBSON DUNN

ESG: Risk, Litigation, and Reporting Update

November 14, 2025

## Gibson Dunn ESG: Risk, Litigation, and Reporting Update

We are pleased to provide you with Gibson Dunn's ESG Risk, Litigation, and Reporting update covering the following key developments during October 2025. Please click on the links below for further details.

### I. GLOBAL

#### **1. Glass Lewis announces a change from its benchmark voting policies to client-specific frameworks and multi-viewpoint recommendations**

On October 15, 2025, Glass Lewis [announced](#) meaningful changes to its policies and recommendations, citing technological advances and increasingly divergent investor priorities. First, Glass Lewis plans to move away from its standard proxy voting guidelines and instead assist clients with creating individualized frameworks to reflect their specific philosophies and priorities. Glass Lewis noted that a majority of its clients already utilize certain custom policies when voting and that its goal is to enable all clients to vote according to their own principles. Glass Lewis hopes that all of its clients will apply customized voting policies by 2028.

Second, beginning in 2027, Glass Lewis will begin publishing voting recommendations from four distinct research perspectives rather than solely according to what historically has been singularly-focused research and voting recommendations based on a Glass Lewis standard policy. The four perspectives are as follows:

- management-aligned recommendations that strongly support the board and management without regard to governance best practices;
- governance-oriented recommendations that promote governance best practices and focus on shareholder rights but that defer to management on environmental and social matters;
- recommendations in line with Glass Lewis's current framework that promote governance best practices, risk mitigation, and reporting on material topics, including environmental and social matters; and
- sustainability-focused recommendations that emphasize ESG issues, including to promote policies and practices that consider environmental and social risks and opportunities.

## 2. **The Greenhouse Gas Protocol (GHG Protocol) publishes proposed updates to its Scope 2 Guidance**

On October 20, 2025, GHG Protocol [released](#) proposed updates to its 2015 Scope 2 Guidance, which provides a framework for accounting and reporting of corporate emissions from purchased electricity. The revisions maintain the current dual location-based and market-based reporting methods but are supplemented to increase the accuracy and transparency of reporting under both methods. The proposed updates include a new “hourly matching and deliverability requirement” for the market-based method to help align emissions claims with the time and place of electricity consumption. The updates also include changes to address variances in data access and scale among companies, including “the use of load profiles to approximate hourly data, exemption thresholds for which organizations are covered, a legacy clause for existing contractual commitments, and a multi-year phased implementation timeline.”

Along with the Scope 2 Guidance updates, GHG Protocol also announced public consultation on electricity sector consequential accounting methods, which “estimate the system-wide impacts of actions such as clean energy procurement or investment beyond an organization’s operational boundaries” to maintain “separate reporting for inventory emissions and system-wide impacts.”

Public consultation on both updates will be open through December 19, 2025, and can be accessed [here](#).

### ***Other highlights:***

- The Global Reporting Initiative (GRI) and the Carbon Disclosure Project (CDP) jointly [published](#) a new tool that maps how reporting under GRI’s Climate Change and Energy standards aligns with CDP’s 2025 corporate questionnaire. The tool is available as a downloadable spreadsheet [here](#).
- The International Organization for Standardization (ISO) [launched](#) a new standard, ISO 17298, to guide organizations on understanding risks, impacts, and opportunities related to biodiversity and develop a biodiversity action plan. Additionally, on November 7, 2025, the International Sustainability Standards Board [announced](#) that it will develop nature-

related standards drawing on the Taskforce for Nature-related Financial Disclosures framework.

- On November 6, 2025, SBTi released an [updated draft](#) of the Corporate Net-Zero Standard, along with a [digital consultation guide](#) that provides details on key elements of the new standard, resources (including an [executive summary](#)), and an FAQ. Consultation on the new draft is open until December 8, 2025 and feedback can be submitted [here](#).
- On October 20, 2025, Carbon Measures, a new coalition of major companies across industries and regions, [announced](#) its launch to build a comprehensive global carbon accounting framework. Carbon Measures will prioritize the development of carbon intensity standards for supply chain products such as electricity, fuel, and chemicals and aims to “drive market-based solutions to reduce emissions at the lowest cost.”
- On October 29, 2025, the Net Zero Asset Managers Initiative (NZAM) [announced](#) the completion of its strategic review. As discussed in the [January 2025 ESG Update](#), NZAM had [announced](#) that it would suspend its activities and undergo this review due to recent developments in regulatory frameworks and client expectations, which followed shortly after BlackRock’s [withdrawal](#) from the initiative. Following the strategic review, NZAM noted that while the goal of reaching net zero greenhouse gas emissions remains in its Commitment Statement, references to achieving that goal by 2050 have been removed.
- On October 17, 2025, the International Maritime Organization (IMO), the United Nations shipping agency, [voted](#) to postpone by one year a vote on the IMO Net Zero Framework. As described in our [April 2025 ESG Update](#), the framework includes a global fuel standard and emissions pricing system for the maritime shipping industry.
- The 30th United Nations Climate Change Conference will take place from November 10 to 21, 2025 in Belém, Brazil. Information on the agenda can be found [here](#).

## **[II. UNITED KINGDOM](#)**

### **1. The European Human Rights Commission (EHRC) removes its interim update on the implications of the UK Supreme Court’s ruling on the meaning of ‘sex’**

On October 15, 2025, six weeks after the EHRC submitted a new draft Code of Practice for Services, Public Functions and associations (the Code) to the UK Government in response to the UK Supreme Court’s judgment in *For Women Scotland Ltd v The Scottish Ministers* [2025] UKSC 16 on the meaning of ‘sex’ under the Equality Act 2010, the EHRC wrote a [letter](#) to the UK Minister for Women and Equalities seeking an update on the ongoing approval process of the Code and seeking revocation of the old 2011 Code of Practice. The letter notes the unsatisfactory state of affairs, with organizations continuing to rely on the 2011 Code of Practice (which the UK Supreme Court declared to be incorrect in its application of the law) whilst they wait for the new Code to be published. Whilst the EHRC awaits a reply from the UK Government, it has updated its website to remove its own interim guidance on the practical implications of the UK Supreme Court’s judgment and has advised that organizations continue to take specialist legal advice on

their obligations under the Equality Act 2010 and the Human Rights Act 1998, and follow the new Code once it has been approved.

## **2. The UK Government publishes its response to the Joint Committee on Human Rights' (JCHR) report on forced labor in supply chains in the UK**

On October 16, 2025, the UK Government provided its [response](#) to the House of Commons JCHR's report on forced labor in UK supply chains published on July 24, 2025, confirming that it is considering legislative options to strengthen section 54 of the Modern Slavery Act 2015—including tightening reporting requirements, revisiting the turnover threshold, introducing penalties for non-compliance, and extending the regime to public bodies—while noting that substantial reform will take time. The response highlights ongoing work with Australia and Canada on a common reporting template, points to the UK's Trade Strategy 2025 review and the new Office for Responsible Business Conduct to assess mandatory human rights and environmental due diligence, affirms continued pursuit of forced labor provisions in free trade agreements, and indicates that a new "failure to prevent" civil obligation related to forced labor is among the measures under consideration as part of the RBC review.

### ***Other highlights:***

- On October 23, 2025, the Financial Conduct Authority's (FCA) Climate Financial Risk Forum [published](#) new materials, including practical guidance for banks, insurers and asset managers to help them understand, assess, and manage nature-related risks.
- On October 27, 2025, the FCA [announced](#) that it plans to consult on proposed rules under [legislation](#) being finalized by the UK government that would allow the FCA to regulate ESG ratings providers.
- On September 19, 2025, the [Agreement on Marine Biological Diversity of Areas beyond National Jurisdiction](#) reached 60 ratifications, triggering its entry into force on January 17, 2026 and paving the way for legally binding protections of marine biodiversity in international waters on State Parties (please see our previous alert [here](#)).

## **III. EUROPE**

### **1. Omnibus update: European Parliament approves Omnibus Package compromise after recent rejection, review of taxonomy simplification proposal extended, publication of revised European Sustainability Reporting Standards (ESRS)**

*Corporate Sustainability Reporting Directive (CSRD) and Corporate Sustainability Due Diligence Directive (CSDDD):* After a narrow [rejection](#) on October 22, 2025, on November 13, 2025, the European Parliament [approved](#) its negotiating position for the European Commission's Omnibus package. For CSRD reporting, the compromise suggests even higher thresholds of 1,750 employees and EUR 450 million global net turnover. For the CSDDD, the approved compromise proposes limiting the application to companies with more than 5,000 employees and with a global net turnover of more than EUR 1.5 billion, as well as removing the obligation to create and put

into effect a climate transition plan. The proposal further proposes removing any EU-level civil liability regime, leaving enforcement to national authorities.

With the successful vote, trilogue negotiations between the European Parliament, the Council of the EU and the European Commission are set to commence on November 18, 2025—almost a month later than the original planned date of October 24, 2025. The aim remains to reach a final agreement on the sustainability Omnibus by the end of 2025 or early 2026.

*EU Taxonomy Regulation:* The European Parliament also approved a two-month extension for reviewing the European Commission's proposed changes to the EU Taxonomy Regulation, thereby pushing the deadline to January 5, 2026. The extension delays final approval of the proposed delegated act, which introduces simplified reporting rules, including a 10% financial materiality threshold and reduced data points for both financial and non-financial undertakings.

*ESRS:* On November 10, 2025, the European Financial Reporting Advisory Group (EFRAG) [announced](#) it will publish its finalized simplified ESRS at its conference on December 4, 2025. In March, EFRAG had received the mandate to cut down the ESRS as part of the EU's broader efforts to simplify the corporate sustainability reporting rules through its sustainability Omnibus initiative. EFRAG's initial exposure draft was [published](#) in July 2025 for a two-month public consultation. EFRAG has until the end of this month to submit its finalized revised standards to the European Commission. Following internal deliberation, the European Commission can then publish the revised ESRS as a delegated regulation, subject to a two-month scrutiny period by the European Parliament and the Council of the EU.

## **2. EU Deforestation Regulation (EUDR) update: deforestation rules are causing splits between and within EU institutions regarding the extent of both delays and further simplifications**

The EUDR generally requires European companies to prove that certain regulated material imported into the EU (e.g., coffee, palm oil, wood) is deforestation-free, produced in accordance with the relevant legislation of the country of origin, and is covered by a due diligence statement. Products that do not meet these requirements cannot be imported into the EU. The extent of delaying the application of EUDR's requirements as well as the scope of further simplifications to the requirements have been subject to heavy debate between the EU's legislative institutions. In order for any changes to the requirements to come into effect, the discussed changes will need to be agreed on by the EU's legislative institutions (Parliament, Council, Commission) by mid-December to prevent the existing rules from coming into force on December 30, 2025.

*Proposal of European Commission on transitional timing and simplified obligations:* On October 21, 2025, the European Commission adopted its proposal to amend the EUDR. The proposal provides that for micro- and small enterprises, the EUDR shall apply starting December 30, 2026. However, for large and medium-sized companies, the regulation will still take effect this year on December 30, 2025, but with an additional six-month grace period for checks and enforcement.

Furthermore, the European Commission proposes that downstream operators and traders who process or sell, respectively, products already placed in the EU market and covered by a EUDR Due Diligence Statement, shall no longer be required to submit due diligence statements. However, upstream operators (who first make these products available on the EU market) will remain subject to due diligence obligations. Micro and small primary operators (defined as individuals or companies that meet certain balance sheet, turnover, and employee thresholds) from low-risk countries, as designated under the EUDR, who sell goods that they themselves produce directly on the European market shall only need to submit a one-time simplified declaration providing information about their activities, including the locations where the relevant commodities are produced. According to the European Commission's assessment, nearly 100% of farmers and foresters within the EU fall into this category.

*Draft Proposal of Council of the EU's Presidency:* A recent draft proposal by the Council of the EU's Presidency provides for even further delays—i.e., larger firms would get a one-year delay to December 30, 2026, while the rules would apply for small and medium-sized companies only from June 2027, thereby eliminating the European Commission's suggested grace period. The Presidency's proposal did not change the European Commission's suggested simplifications of the EUDR's requirements.

Importantly, the Presidency's proposal does not represent the Council of the EU's final proposal, as the members of the Council are currently disagreeing on the extent of the simplifications to the EUDR's requirements, with some member states pushing for simplifications beyond those suggested in the European Commission's proposal. The Council's Presidency seeks an agreed proposal within the upcoming weeks.

*Vote by the European Parliament:* Meanwhile, on November 13, 2025, the European Parliament voted to fast-track any amendments to the EUDR in order for them to take effect before the coming into force of the existing rules on December 30, 2025 and is expected to vote on the content of the European Commission's proposal during the November 24-27 plenary session.

### **3. Judgment in France holds carbon neutrality claims to be misleading**

On October 23, 2025, a French civil court ruled that claims to achieve carbon neutrality by 2050 by a major energy company were misleading to consumers. The court criticized the company for not having specified the scenario on which its multi-energy (oil, gas, and electricity) transition strategy is based. The court held that referring to carbon neutrality by 2050 reflected the global climate goal of the Paris Agreement and, therefore, suggested that the company's actions were consistent with scientific pathways that require a rapid reduction of fossil fuels. In the court's view, the company did not make clear that its own neutrality plan followed a different standard. As a result, these statements were deemed misleading commercial practices under French consumer protection law. The company was ordered to remove the contested claims from its website within one month and to publish the judgment, with financial penalties for non-compliance and compensation awarded to the non-governmental organizations that filed the case.

#### **4. U.S. Attorneys General Warn Companies Against Complying with EU ESG Directives**

In October, a coalition of 16 U.S. State Attorneys General, led by Florida AG James Uthmeier, has issued letters to several multinational companies urging them not to comply with the CSRD and CSDDD. The Attorneys General assert that adherence to these measures could expose companies to legal and enforcement risks under U.S. law and that the directives impose European ESG and DEI mandates inconsistent with U.S. policy. The action follows heightened transatlantic tensions over regulatory burdens on businesses. It is worth mentioning that the CSRD applies only to EU companies and to non-EU companies with securities listed on EU-regulated markets—i.e., typically not to U.S. companies. CSDDD will not apply to any company until at least mid-2028.

##### ***Other highlights:***

- On October 22, 2025, the U.S. Department of Energy and Qatar’s Minister of State for Energy Affairs issued a [joint letter](#) to EU heads of state in which they warned that the CSDDD would harm international energy partnerships and investments and urged the EU to repeal the directive entirely or remove major provisions such as its extraterritorial scope, climate transition plan requirements, penalties, and civil liability of companies.
- As of this date, 15 of the 27 EU member states have transposed the “Stop-the-Clock” Directive into national law, with Slovenia completing transposition on October 8, 2025. An overview of the current transposition status of the CSRD into national laws and the “Stop-the-Clock” process under the Omnibus Simplification Package can be found [here](#).

#### **[IV. NORTH AMERICA](#)**

##### **1. U.S. banking regulators withdraw climate risk guidance and propose reputation risk rule**

On October 16, 2025, the Federal Reserve, the Federal Deposit Insurance Corporation (FDIC), and the Office of the Comptroller of the Currency (OCC) jointly [announced](#) their decision to rescind the interagency Principles for Climate-Related Financial Risk Management for Large Financial Institutions and no longer issue dedicated climate risk guidance to large banks with over \$100 billion in total consolidated assets. The agencies cite to concerns with the potential for distraction from other risks and stated such principles are unnecessary because existing safety and soundness standards already require banks to manage all material risks and to have risk management processes in line with their size, complexity, and activities. Federal Reserve Governor Michael Barr [dissented](#) from the decision, arguing that climate-related financial risks are increasing and calling the rollback “short-sighted,” saying it “defies logic and sound risk management practices” given the “significant economic and financial consequences that are directly relevant to the Federal Reserve’s safety and soundness mandate.”

On October 7, 2025, the FDIC and OCC jointly [announced](#) the [proposed rulemaking](#), “Prohibition on Use of Reputation Risk by Regulators.” The rule would bar the agencies from “criticizing or taking adverse action against” banks or pressuring banks to deny clients or close accounts based on “a person or entity’s political, social, cultural, or religious views or beliefs, constitutionally



protected speech, or solely on the basis of politically disfavored but lawful business activities perceived to present reputation risk.” The agencies noted that the concept of reputation risk had been used inconsistently and could serve as pretext to restrict banking services to lawful customers. Public comments may be submitted through December 29, 2025. This proposed rulemaking aims to respond to presidential direction from an August 2025 Executive Order, which is described in our client alert [here](#).

## 2. Recent climate-related litigation developments

There have been several developments in climate-related litigation, including new and pending suits regarding climate legislation and regulation.

- On October 24, 2025, ExxonMobil Corporation (Exxon) [filed a federal lawsuit](#) challenging California’s climate disclosure laws, Senate Bills [253](#) (Climate Corporate Data Accountability Act) and [261](#) (Climate-Related Financial Risk Act), which require large companies with over a certain revenue threshold to publicly report their greenhouse gas emissions and climate-related financial risks. The complaint alleges the statutes violate the First Amendment by “effectuat[ing] content-based speech regulation” in the form of climate disclosures using the state’s preferred frameworks. Exxon states that it already voluntarily reports emissions and climate-related risks and that California’s mandated disclosure framework would mislead investors and is preempted by federal disclosure regulations (namely, the National Securities Markets Improvement Act). Exxon is seeking to enjoin the state from enforcing the laws against the company, asserting that California cannot force it to “serve as a mouthpiece for ideas with which it disagrees.” For background on California’s climate-reporting laws and earlier challenges, see our [September 2023](#), [November 2024](#), and [August 2025](#) ESG Updates.
- On October 29, 2025, the Ninth Circuit scheduled oral argument for January 9, 2026 regarding the plaintiff’s appeal of the district court decision denying plaintiff’s motion to preliminarily enjoin California’s climate-related reporting laws (Senate Bills 261 related to climate-related risk reporting and 253 related to emissions reporting). On November 10, 2025, the plaintiffs filed an [emergency application for injunctive relief](#), asking the U.S. Supreme Court to enjoin enforcement of the laws while the challenge remains pending in the court of appeals. For more information on the litigation, see our [August 2025](#) and [July 2025](#) ESG Updates.
- Plaintiffs around the United States have been raising a host of challenges to “carbon neutral” and other climate-related representations, often alleging that flaws in the voluntary carbon markets mean that the programs supporting these claims fall short of what consumers would expect. On October 27, 2025, the court in *Salguero v. Mondelēz* (N.D. Ill.) dismissed claims brought by plaintiffs challenging “climate neutral certified” representations made on Zbar product labels. The court reasoned that representations indicating a product is “certified” by a third party—here, the Climate Change Project—do not promise a specific result or make any representations as to what that certification entails. This decision reinforces the importance of careful wording for any claims that could be subject to “greenwashing” challenges.



### 3. State attorneys general probe tech companies' renewable energy claims

On September 24, 2025, a coalition of sixteen Republican state attorneys general (AGs) led by the attorney general of Montana [\[1\] sent a letter](#) to multiple large technology companies questioning the accuracy of their claims to use 100% renewable energy. The AGs' letter expressed concerns that the companies rely on unbundled renewable energy certificates (RECs) to offset their electricity usage, which "does not mean that the companies are using renewable energy, or that they are reducing emissions," according to the letter. The letter claimed the tech firms purchase RECs not tied to specific renewable projects and that claims regarding energy use and emission reductions based on such RECs could be deceptive given the companies' growing energy demands and the fossil fuel composition of the electric grid. The letter also posed detailed questions about each company's use of unbundled RECs and how they account for them in reporting energy usage and emissions.

#### **Other highlights:**

- On October 14, 2025, the California Air Resources Board (CARB) [announced](#) that, due to the volume of public comments, it is pushing the timeline for initial rulemaking under the state's new climate disclosure laws. While CARB initially planned to release proposed rules in October and bring the rules to the board in December 2025, CARB now expects to bring an initial rulemaking to the board in the first quarter of 2026. As described in our [September 2025 ESG Update](#), CARB [published](#) a draft template for reporting Scope 1 and 2 greenhouse gas emissions under SB 253 and solicited [public feedback](#) on the template.
- On October 21, 2025, New York's highest court declined to revive a lawsuit challenging three New York City public pension funds' 2021 decision to divest from fossil fuel reserve owners. The New York Court of Appeals [denied](#) the plaintiffs' motion for leave to appeal in *Wayne Wong et al. v. New York City Employees' Retirement System, et al.*, leaving in place the dismissal of the case for lack of standing. New York City Comptroller Brad Lander released a [statement](#) regarding the case, saying, "Today's ruling by New York's highest court is a clear and decisive victory. Climate change is a clear financial risk that must be managed responsibly."
- On October 8 and 9, 2025, the Senate approved three resolutions to nullify federal resource management plans in [Alaska](#), [Montana](#), and [North Dakota](#) that were adopted during the Biden administration. Using the Congressional Review Act, the lawmakers voted to revoke Bureau of Land Management plans for the purpose of reopening those areas to fossil fuel development.
- On October 29, 2025, a group of some of the largest U.S. business associations sent a [letter](#) to the White House Cabinet and the Commerce Secretary urging them to block the extra-territorial reach of the CSDDD. More information on the CSDDD can be found above in Section III: Europe.

### ***In case you missed it...***

- In a dinner speech on October 9, SEC Chairman Atkins signaled the SEC's willingness to take a step that could significantly alter the landscape for shareholder proposals submitted under Exchange Act Rule 14a-8, by allowing companies (at least, Delaware companies) to exclude precatory/non-binding shareholder proposals. For more details, see our client alert [here](#).
- The Gibson Dunn [Workplace DEI Task Force](#) has published its updates summarizing the latest key developments, media coverage, case updates, and legislation related to diversity, equity, and inclusion.
- A collection of our analyses of the legal and industry impacts from the presidential transition is available [here](#).

## **V. APAC**

### **1. New Zealand's Financial Markets Authority (FMA) announced "no action" approach to revised climate disclosure requirements**

On October 28, 2025, New Zealand's FMA [announced](#) that it would take "no action" against climate reporting entities (CREs) who do not release certain climate-related disclosures. Earlier in October, the FMA refined the definition of CREs, significantly raising the reporting threshold. Under the new criteria, only entities with a market capitalization or quoted debt exceeding NZD \$1 billion will be required to disclose climate-related information, replacing the previous threshold of NZD \$60 million. Additionally, the FMA removed managed investment scheme managers from the scope of reporting obligations.

These new thresholds will take effect in 2026; however, since November 1, 2025, the FMA has begun observing a "no action" period, during which it will not pursue enforcement against entities that reasonably believe they will fall outside the new reporting requirements once the changes are implemented. The FMA's "no action" period does not apply to CREs with a balance date (i.e., fiscal year end) of June 30, 2025, who were required to submit their climate statements by October 31, 2025.

### **2. Indonesia issued a decree restarting their international carbon emissions trading**

On October 15, 2025, Indonesia's President issued a new decree reopening their international carbon emissions trading after a four-year hiatus. Indonesia had not allowed cross-border sales of carbon credits since 2021. The decree restarted international sales, including the Katingan Mentaya conservation project—a large forest conservation and restoration project—while also calling for a decentralized registry for carbon units.

### **3. Singapore releases new guide to help companies avoid greenwashing and navigate quality-related claims**

On October 6, 2025, Singapore's Competition and Consumer Commission (CCS) [released](#) a new Guide on Quality-Related Claims to assist businesses in making clear, accurate, and

substantiated claims about their products, services, and businesses. The guide aims to address concerns over greenwashing and misleading claims, following a study by the CCS in 2022 that found over half of online product claims were vague or hard to verify. Terms like “eco-friendly” and “sustainable” were often used without clear substantiation.

***Other highlights:***

- From October 27 to October 31, 2025, Singapore held its annual [Singapore International Energy Week](#), announcing multiple new climate-related initiatives, including its [Green Data Center Roadmap](#).
- On October 27, 2025, the Hong Kong Monetary Authority [shared](#) good practices and observations from recent supervisory exercises showing banks are increasingly integrating climate risk into their risk management frameworks using quantitative tools, data collection methods, and Fintech solutions.
- On October 15, 2025, Bursa Carbon Exchange of Malaysia [hosted](#) the Malaysia Carbon Market Forum 2025, highlighting three enablers to grow Malaysia and ASEAN carbon markets: domestic carbon credit use, supportive national policies, and regional linkages under the ASEAN Common Carbon Framework.
- On October 16, 2025, Malaysia’s public sector pension fund (the Kumpulan Wang Persaraan) [announced](#) that it had launched the country’s first climate-focused investment fund with a goal of two billion ringgit (equivalent to \$475 million). The fund will seek climate-focused investments in multiple sectors, including real estate, private equity, and nature-based solutions.

[\[1\]](#) Attorneys general from the following states signed on to the letter: Alabama, Alaska, Arkansas, Indiana, Iowa, Florida, Kansas, Missouri, Montana, Nebraska, North Dakota, Oklahoma, Pennsylvania, South Carolina, West Virginia, and Wyoming.

[Read More](#)

*Warmest regards,*  
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