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New ESG Disclosure Obligations

Harvard Law School Forum on Corporate Governance

April 2020

The EU regulation on Sustainability-Related Disclosures will take effect on March 10, 2021. Its aim is to enhance transparency regarding integration of environmental, social and governance matters into investment decisions and recommendations. Many of the requirements of the Disclosure Regulation will apply to investment managers that do not focus on ESG mandates. In this article partner Anna Maleva-Otto and associate Joshua Wright discuss key aspects of the legislation and compliance expectations for fund managers.

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