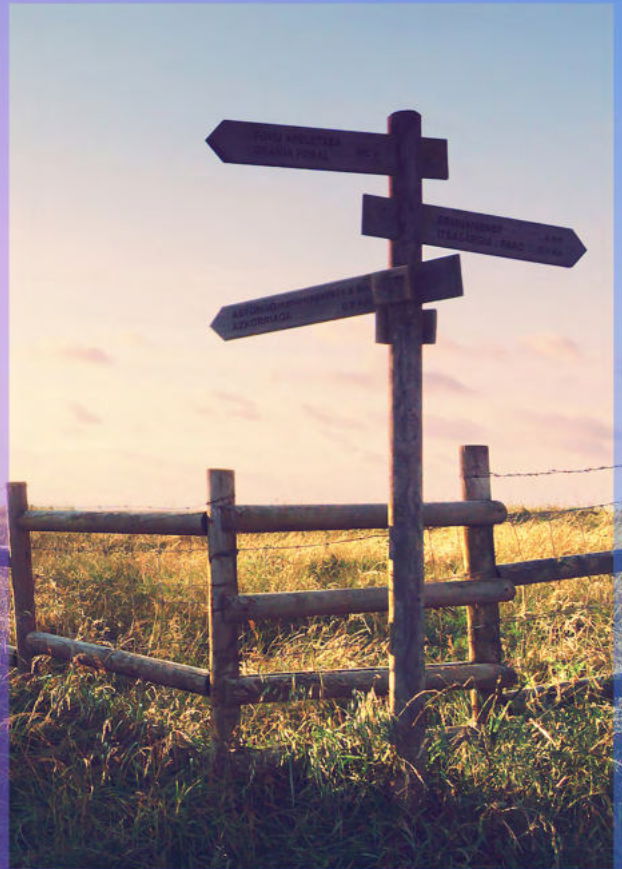




# Leading the Way: ESG Practices in Legal Departments 2023/24

Questionnaire



# This is how to participate in the benchmark

Dear reader,

Welcome to the first ESG Survey for Legal Departments by KPMG Law.

Sustainability is no longer just a topic that fills the feuilleton of major daily newspapers or is brought to the public on Fridays by young demonstrators; it has become an integral part of legally driven transformation, corporate planning and reporting. This change entails a variety of compliance obligations and liability risks for the companies and participants concerned and requires the definition of tasks and responsibilities.

With this survey, we want to capture the role of Legal Departments in this development. The results of the survey will provide Legal Departments with impulses on how and with which topics they assume responsibility in the area of sustainability.

Of course, the evaluation of the survey is conducted anonymously and the results will be strictly confidential.

Thank you very much in advance and best regards,

Dr. Moritz Püstow and Anne-Kathrin Gillig



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Solution Line Head Public Sector  
Head of Public Law & ESG  
KPMG Law



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## 01 Fill out the questionnaire in this document or use the online tool

You can fill out the questionnaire online using the following QR code or [link](#)



Completing the survey will take approximately 45-60 minutes.



## 02 Send in the questionnaire, including your contact details

**By post:** address is already printed on the back of questionnaire for your convenience

**By email:** [de-legalbenchmarking@kpmg-law.com](mailto:de-legalbenchmarking@kpmg-law.com)

## 03 Receive the comprehensive publication as a PDF, as well as a hardback copy by post

# 1. ESG in the context of the Legal Department

## 1.1 What is your company's ESG strategy?

- Compliant – Acting in accordance with the law and, if contractually agreed, complying with contractually required (ethical) minimum stakeholder standards.
- Strategic – Proactively manage opportunities and risks in business operations to create a competitive advantage.
- Purposeful – Economic success should go hand in hand with the value created for society.

## 1.2 How are ESG-specific topics addressed?

- Under centralised management (dedicated department)
- Under centralised management (dedicated department under the leadership of a Chief Sustainability Officer)
- Decentralised responsibility without central coordination

## 1.3 Which organisational entity does ESG belong to in your company?

- Compliance Department
- CSR Department
- Legal Department
- Other (please specify): \_\_\_\_\_



# 2. Chances and risks for the Legal Department in the context of ESG

## 2.1 What are the risks and opportunities for your company as a result of increasing ESG requirements?

### Risks

- Legal risks: Potential legal actions from stakeholders for non-compliance or ESG-related issues
- Increasing internal and external costs
- Reputational risks or negative impact on company image and trust from customers, investors and stakeholders
- Supply chain risks: Compliance with supplier and customer ESG requirements
- Competitive risks: Loss of market share and competitiveness against ESG-compliant competitors
- Transition risks: Risks associated with transitioning to sustainable business models and practices, such as changing consumer preferences and market dynamics.
- Other (please specify):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### Opportunities

- Improvement of positioning on the market
- Attracting and retaining talent through demonstrating a commitment to ESG values
- Access to new markets and customers with sustainability preferences
- Innovation opportunities for developing sustainable products and services
- Enhanced customer loyalty and brand equity through sustainability initiatives
- Improved operational efficiency and cost savings through resource efficiency and waste reduction initiatives
- Other (please specify):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



## 2.2 What is your company's need for action in the following areas?

	A. High	B. Medium	C. Low	D. No priority	E. Already implemented
CO2 reduction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water and ocean resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Circular economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other environmental pollution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diversity and inclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consumer safety	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Health protection/ occupational safety	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Human rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fair conditions/standards/pay equity/adequate pay/union	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transparency/reporting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sustainability management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ethics and compliance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sustainable finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Green Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### 2.3 In which ESG areas is your Legal Department involved?

	A. No integration	B. Incidental involvement	C. Permanent integration	D. Main responsibility
CO2 reduction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water and ocean resources	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Circular economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other environmental pollution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diversity and inclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consumer safety	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Health protection/ occupational safety	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Human rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fair conditions/standards/pay equity/adequate pay/union	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transparency/reporting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sustainability management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ethics and compliance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Biodiversity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sustainable finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Green Strategy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# 3. ESG and the collection of data

## 3. What ESG data do you collect?

### Environmental issues

- CO2 emissions
- Adaptation to climate change
- Water and marine resources
- Resource use and circular economy
- Biodiversity and ecosystems

### Social issues

- Equal opportunity
- Working conditions and employee matters
- Respect for human rights and fundamental freedoms
- Diversity concept/inclusion

### Corporate governance aspects

- Role of administrative, management and supervisory bodies (related to sustainability aspects)
- Business ethics
- Corporate culture
- Sustainability policy of the company
- Lobbying activities
- Resilience of the business model and corporate strategy (with regard to sustainability risks)
- Compatibility of corporate planning with the Paris climate target
- Goals and achievement of objectives with regard to sustainability aspects
- Measures to prevent, mitigate or eliminate negative effects
- Supply chain information and impact
- Stakeholder interests
- Key sustainability risks to which the company is exposed
- Information on intangible assets
- Revenues related to sustainability aspects
- Capital expenditure related to sustainability aspects
- Operating expenses related to sustainability aspects
  
- No collection of ESG data
- Other (please specify): \_\_\_\_\_



## 4. Information about the company/personal data

### 4.1 Please enter the following details

First name: \_\_\_\_\_

Surname: \_\_\_\_\_

Company name: \_\_\_\_\_

Email address: \_\_\_\_\_

In case you would like to receive a physical copy of the report, please fill in your contact information below

Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

Postal code: \_\_\_\_\_

City: \_\_\_\_\_

Country: \_\_\_\_\_

### 4.2 Please indicate your organisation's primary industry:

- |  |   |
|--|---|
| <input type="checkbox"/> Aerospace and defense                           | <input type="checkbox"/> Infrastructure and construction      |
| <input type="checkbox"/> Agriculture                                     | <input type="checkbox"/> Manufacturing                        |
| <input type="checkbox"/> Automotive manufacturers and suppliers          | <input type="checkbox"/> Media and entertainment              |
| <input type="checkbox"/> Banking and financial services                  | <input type="checkbox"/> Medical devices                      |
| <input type="checkbox"/> Chemical manufacturing and processing           | <input type="checkbox"/> Mining, metals and natural resources |
| <input type="checkbox"/> Electrical engineering and electronics assembly | <input type="checkbox"/> Private equity                       |
| <input type="checkbox"/> Energy, power and utilities, oil and gas        | <input type="checkbox"/> Real estate                          |
| <input type="checkbox"/> Retail and consumer products                    | <input type="checkbox"/> Technology and telecommunications    |
| <input type="checkbox"/> Government and public sector                    | <input type="checkbox"/> Trade, transport and tourism         |
| <input type="checkbox"/> Healthcare, life sciences and pharmaceuticals   | <input type="checkbox"/> Other (please specify): _____        |
| <input type="checkbox"/> Insurance                                       |   |

### 4.3 What is your job title?

- General Counsel/CLO
- Head of Legal
- Director, Legal
- Legal Operations Officer
- Other (please specify): \_\_\_\_\_



#### 4.4 What were the sales/turnover of your organisation in 2022?

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#### 4.5 How many employees are working for your organisation/company?

Headcount:

FTE:

#### 4.6 In how many countries/jurisdictions does your organisation have branches, subsidiaries or other permanent establishments?

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#### 4.7 Please confirm if we may contact you in the event we need to clarify your responses to the survey

Yes  No

#### 4.8 Please confirm if we can send a copy of the final report to the email address you have provided

- Yes, please send me a final copy of the report.
- No, please do not send me a copy of the report.

#### 4.9 Is your organisation listed on a public stock exchange or on any external public filings?

Yes  No

KPMG Law collects and uses your personal data as specified in the survey in accordance with applicable data protection laws, e.g. the European General Data Protection Regulation (GDPR). Further information on data protection at KPMG Law according to Art. 13/14 GDPR can be accessed via the following link: [kpmg-law.de/datenschutzzerklaerung/](https://kpmg-law.de/datenschutzzerklaerung/)

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