



Ready for the future?

ESG

Getting your environmental, social, and governance (ESG) proposition right links to higher value creation.

We show you how.

International solutions for

Belgium
Denmark
France
Germany
Ireland
Italy
Mexico
Poland
Portugal
Romania
Spain
United Kingdom

About ELLINT Next	p. 3
ESG Topic	p. 4
Belgium	p. 5
Denmark	p. 6
France	p. 7
Germany	p. 8
Ireland	p. 9
Italy	p. 10
Mexico	p. 11
Poland	p. 12
Portugal	p. 13
Romania	p. 14
Spain	p. 15
United Kingdom	p. 16
Contacts	p. 17

ELLINT NEXT:
A group
promoting
collaboration
and enhancing
client service.

ELLINT Next
was launched
in 2023 and
counts today 45
members from 11
countries.

Who are we?

ELLINT Next is a collaborative forum between current and upcoming partners, attorneys and associates from the member firms of the ELLINT network. The group consists of employment law specialists, who work together in **creating value for our clients** by exchanging knowledge and ideas on current employment law topics. We believe that by sharing our knowledge and professional experiences, we provide better legal and strategic advice to our clients.

ELLINT Next is committed to **sharing the latest news** on developments within the field of employment law with clients and stakeholders across the world. By producing monthly publications with comparative analyses on relevant employment law topics in two jurisdictions, we aim at creating an external platform for knowledge sharing and provide insight into how a current topic is viewed upon in different jurisdictions.

Each year ELLINT Next directs the spotlight **towards a topic of the year**. The aim of the topic of the year is to provide an overview of an employment law topic which has broad relevance to our clients. In 2025, the topic of the year is ESG, with a strict focus on **employment law aspects of ESG**. If you want more insight into the ESG legislation and best practice in one or more jurisdictions, or if you have questions about other employment matters, each of our member firms would be happy to advise and support you.



ESG

Until recently ESG was merely regarded as a marketing tool. Policymakers are now taking a stronger interest in ESG-related issues, with the EU taking the **ESG regulatory lead globally**.

Influenced by evolving societal trends and increasingly detailed European regulations, national lawmakers are catching up and **building a regulatory framework governing environmental, social and governance operations**, thus creating new binding obligations for businesses at a national level.

Only a few remaining countries in the European Union are now left without binding regulations addressing topics such as gender equality, remuneration, harassment, sustainable mobility, or whistleblowers' protection. Moreover, increased transparency requirements often complement legal obligations in these areas, with many national legislations now mandating the regular production by companies of reports or indexes on specific ESG topics.

ESG has also become a **strategic focus of particular interest to investors**: as companies are required to meet growing transparency demands regarding their social and environmental practices, ESG has consequently become a central element of corporate strategy.

In the following, you will receive an overview on the **most relevant ESG-related topics** from an employment law perspective for each of the ELLINT Next countries. As we identified the topics gender-equality, mobility, reporting obligations and whistleblowers' protection as the most regulated fields of ESG, the overview is focussed on these aspects.

If you would like more information on ESG regulations and best practices in specific jurisdictions, or if you have questions about other aspects of employment law, the members of ELLINT may provide their expertise and personalized support. Please feel free to contact one of our firms using the details provided for each country in this brochure.

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Belgium

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Belgium?

In Belgium, various laws and agreements protect employees in the workplace against discrimination and ensure fair treatment. Anti-discrimination laws address gender-based discrimination, while equal pay regulations work to close the gender pay gap by requiring companies to report wage disparities. Annual audits on gender differences in pay and labor costs must be submitted to the National Bank, ensuring public transparency. Additionally, companies with over 50 employees must analyze wage structures every two years, and if disparities are found, create an action plan to address them.

Employers must also support commuting costs: one agreement requires contributions toward employees' public transport expenses, while another mandates bicycle allowances for employees who regularly bike to work. Furthermore, companies with over 100 employees must participate in a worker mobility survey every three years to report on commuting patterns.

Whistleblower protections also apply, safeguarding private-sector employees reporting breaches of national or EU law from reprisal. Public-sector employees receive similar protections under regional whistleblowing regulations specific to Brussels, Wallonia, and Flanders.

What concrete measures or approaches can or should a company take in Belgium to comply with EU-ESG-Standards?

As the Belgian ESG Act transposing the Directive is still pending, specific obligations remain unclear. However, companies should establish internal policies to gather necessary data and implement compliance mechanisms, such as anti-corruption strategies. Companies under the CSRD will likely require sustainability data from their entire value chain, encouraging "non-affected" companies to adopt sustainability practices to maintain business relationships.

Companies can implement employee well-being programs that focus on physical, mental, and emotional health. This can include providing access to counselling services, promoting work-life balance, and offering flexible working arrangements.

“ESG will undoubtedly increase administrative workload for some companies, but it will hopefully also make these companies more sustainable, ensuring long-term success and alignment with evolving standards.”



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Denmark

“Mette Klingsten Law Firm has signed the Diversity Pledge. The Diversity Pledge is built on 16 principles that have been developed to strengthen gender equality, diversity and inclusion within the organisation. The principles behind the Diversity Pledge forms an integrated part of the way we work.”

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Denmark?

In Denmark, the **Equal Treatment Act and the AntiDiscrimination Act** serve to safeguard individuals against discrimination. The former ensures protection against gender-based discrimination in recruitment and employment, while the latter addresses discrimination based on race, colour of skin, religion, political view, sexual orientation, gender identity, gender expression or gender characteristics, age, disability and national, social or ethnic origin. Furthermore, employees are protected by the Equal Pay Act, which prohibits wage discrimination based on gender and ensures the right to pass on information about the employees own salary to anyone. The Whistleblowing Protection Act serves to protect whistleblower from reprisal and negative consequences when reporting offenses subject to the law.

What concrete measures or approaches can or should a company take in Denmark to comply with EU-ESG Standards?

Targets and policies for the underrepresented gender: In some companies, the board of directors and the management is obliged to have a policy to increase the share of the underrepresented gender at management level.

Sustainability: Some companies are obliged to implement sustainability reporting in the annual report, including on the policies which have been implemented in the organisation to ensure environmental sustainability.

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France

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in France?

In France, we are currently witnessing a rapid multiplication of the rules pertaining to ESG, some of which are binding upon companies. The objectives set by the legislator and other regulatory bodies in the area of ESG fall into two categories:

In certain areas, companies must achieve enforceable objectives. For example, all companies with more than 50 employees must enact an internal policy regarding the protection of whistleblowers. Additionally, some companies are required to have a balanced representation of women and men on the board of directors. Failing to meet these objectives may result in sanctions.

In other areas, companies are subject to disclosure obligations. For example, companies with more than 50 employees are under the obligation to publish their records on the gender pay gap on their website.

What concrete measures or approaches can or should a company take in France to comply with EU -ESG Standards?

Sustainability reporting obligations: In accordance with the CSRD Directive, French companies are required to provide a detailed sustainability report, including the impact of their activities on climate change.

Gender equality in the workplace: French companies must adhere to gender equality standards in the workplace. This includes tracking gender pay gaps and implementing policies that promote equality, such as corrective measures to ensure equal pay for equal work.

On a general note, companies should take into account ESG in their decision-making process, it being noted that ESG has now become an integral element of their investment strategy.

“With the advent of new regulatory requirements, companies’ commitment to comply with ESG standards is becoming a key indicator for measuring their performance.”



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“German law is evolving in ESG, with pay transparency posing new challenges for companies. We look forward to approaching this topic with our clients and developing suitable solutions together.”

Germany

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Germany?

Pay transparency is governed by the German Pay Transparency Act, which requires bigger companies to disclose average salaries upon request and to ensure gender-equal pay. In the future, these regulations will be supplemented by the implementation of the EU Directive on Equal Pay Transparency. The implementation will lead to significant changes in German law, as it will affect companies regardless of their size and impose more comprehensive obligations.

Reporting obligations arise from the German Supply Chain Due Diligence Act. Further reporting obligations will result from the EU Directive on Sustainability Reporting, which is currently being implemented by the German parliament. The Directive aims to make corporate impacts on human rights and the environment more transparent. In addition, the abovementioned EU Pay Transparency Directive will significantly expand reporting obligations related to equal pay.

The German Whistleblower Protection Act protects whistleblowers from reprisals when reporting certain incidents, such as violations of criminal law. The protection applies to (former) employees, interns, apprentices, but also third parties such as customers and suppliers.

What concrete measures or approaches can or should a company take in Germany to comply with EU-ESG-Standards?

The Equal Pay Transparency Directive will require German companies to make remuneration systems gender-neutral and review job advertisements and application procedures for compliance.

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Ireland

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Ireland?

i. The Employment Equality Acts provide for the promotion of equality in and in connection with employment under nine grounds. The Equal Status Acts protect individuals from discrimination related to the provision of goods, services, accommodation and education.

The Pay Transparency Directive must be transposed into Irish law by 7 June 2026. It will expand the scope of current gender pay gap legislation.

ii. The Cycle to Work Scheme allows employees to buy a bicycle and safety equipment tax-free, encouraging people to cycle to and from work.

iii. The Gender Pay Gap Information Act requires organisations with more than 150 employees to report on their hourly gender pay gap across a range of metrics and to publish a report setting out:

(i) the reasons for differences and

(ii) the measures (if any) being taken, or proposed to eliminate or reduce such differences.

iv. The Protected Disclosures Acts provide protection for persons who make certain disclosures in the public interest from being penalised or dismissed.

What concrete measures or approaches can or should a company take in Ireland to comply with EU -ESG Standards?

Businesses should prepare now to meet increasing reporting requirements by looking critically at workplace culture, recruitment, rewards, promotion pathways and how performance is assessed.

“Employers should gather data and consider reasons for any structural gender pay differences and whether any new processes may be necessary or remedial action required.”



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“Attention to ESG issues is growing in Italy. Here are the main legislative changes adopted in Italy in this regard.”

“In general, legislation on ESG issues does not directly affect law firms. Therefore, it is up to individual organisations to take the initiative to integrate these values.”

Italy

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Italy?

(i) Law 162/2021 has introduced the **‘Biennial report on the situation of male and female staff’** (to certify the equal treatment of male and female workers) and the **‘Gender Equality Certification’** (to certify the adoption of a management plan to ensure equal opportunities over time).

(ii) Decree Law No. 34/2020 requires large companies located in large urban areas to adopt a **plan to reduce the use of private transport**.

(iii) Legislative Decree No. 254/2016 requires non-financial statements to indicate the **measures taken to ensure gender equality, respect for human rights and the prohibition of discrimination**.

iv) Legislative Decree No. 24/2023 has **extended the scope of whistleblowing protection** under the EU Directive.

What concrete measures or approaches can or should a company take in Italy to comply with EU-ESG-Standards?

Companies can adopt measures such as **policies or training sessions** on ESG issues. In addition to regulatory requirements, companies can voluntarily adopt the best practices necessary to implement ESG values.

Lexellent has adopted a **Code of Ethics** that includes many values related to ESG issues (sustainability, equal opportunities, remote working...)

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México

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in México?

(i) Yes. Federal Labor Law states that substantive equality between male and female workers towards their employer must be protected. The Law defines substantive equality as all of those conditions that eliminate discrimination against women, which undermines or nullifies the recognition, enjoyment or exercise of their human rights within the labor sphere. Such equality set forth in Law mandates access to the same opportunities, taking into consideration the social, biological and cultural differences between men and women.

(ii) Mexican Laws do not impose mandatory mobility benefits that employers should grant to workers. However, the Labor Law, regarding rural employees, does establish the employer's obligation to provide workers with free, comfortable and safe transportation to and from their workplaces.

(iii) Federal Labor Law mentions that inspectors must inform the authority of any breach to equal-payment regulations.

(iv) Certain regulations state that employers must define policies for the promotion of a favorable organizational environment and the prevention of workplace violence. Employers must have safe and confidential mechanisms for receiving complaints about practices that involve acts of harassment, bullying or mistreatment against workers.

What concrete measures or approaches can or should a company take in México to comply with EU-ESG Standards?

Implementation of courses on leadership and gender equity, generally given by expert advisors from outside the company. Also, promote activities that raise awareness about environmental protection, such as Green Communication Campaigns, and Employee Volunteering Days that foster hands-on involvement.

“Sales Boyoli helps their clients’ implementing policies regarding diversity and inclusion among the employer and the employees. Mexican labor authorities issued certain rulings regarding psychosocial risks at work center, which are mandatory to follow by the employer; the firm contributes to strengthen all of such policies in order to apply them correctly and efficiently at our client’s workplaces.”



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“The foundation of Zawirska Ruszczuk is gender equality in employment and provision of equal pay. Our associates enjoy the flexibility to perform their tasks in the way to balance their work and life.”

Poland

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Poland?

The law implementing the CSRD Directive in Poland is going to apply in Poland in 2025. So far the reporting obligations applied only to the largest entities in the financial sector but this will change.

The Polish Labor Code already firmly states the prohibition of discrimination, especially on the grounds of a person's sex, age, disability, race, religion, nationality, political beliefs, trade union membership, ethnic origin, denomination, or sexual orientation. Polish regulations also require equal treatment for all employees, including the right to equal pay.

Employee mobility is ensured by, among other things, regulations regarding remote work. Employees can use so-called occasional remote work or remote work on a regular basis. Increasingly, employees are opting for so-called workations, combining remote work with travel. On September 25 this year, the Polish Act on Whistleblower Protection came into force. For the first time in Polish law, the status of a whistleblower was comprehensively regulated and protected.

What concrete measures or approaches can or should a company take in Poland to comply with EU -ESG Standards?

It is essential for employers to counter harassment at work. This goal may be achieved by organizing anti-discrimination and anti-harassment training to raise awareness among employees. A key aspect is also to undertake various actions, including internal investigations of employees' misconduct.

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Portugal

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Portugal?

Over the years, Portugal implemented several acts which would fall under the scope of ESG.

As a general rule, the Portuguese Labour Code establishes that employees cannot be privileged, benefited, harmed, deprived or exempt from any duty due to, among others, age, sex, sexual orientation, gender identity, marital status, economic situation, disability, nationality, ethnic origin or race, religion, political or ideological convictions and trade union membership.

Additionally, Law no. 60/2018, of 21 August, for example, established measures for the promotion of equal pay between men and women, which include, for example, the obligation to implement a transparent remuneration policy, based on objective criteria and evaluations, and the obligation to, every year, provide the Portuguese Authority for Working Conditions with salary information, divided by gender, and to provide this information to the employees.

Decree-Law 89/2017, of 28 July, on the disclosure of non-financial information by large companies and groups, also establishes ESG rules. This regulation, applicable to public interest entities or companies which have, on average, more than 500 employees during the financial year, implements obligations on the disclosure of information on topics such as environment, equality between men and women, non-discrimination, human rights and combatting corruption.

Portugal also implemented, in 2021, a law on Whistleblower Protection (Law no. 93/2021, of 20 December), granting protection to whistleblowers who report on certain breaches of European Union Law.

What concrete measures or approaches can or should a company take in Portugal to comply with EU-ESG Standards?

In order to comply with ESG regulations, companies should, among other measures, implement policies on equal pay between men and women, transparency on remuneration and harassment at work. Additionally, companies should implement whistleblowing channels.

“Paramount Legal is currently providing advice to clients on how to implement ESG-related regulations, ensuring compliance with the new rules and encouraging respect for ESG principles. As a Labour Law firm, we are committed in promoting a fair and equal society.”



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“The social component of ESG should not only be seen as a reporting obligation, but as a mechanism that fosters not only sustainable businesses, but also ‘greener’ working.”

Romania

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Romania?

(i) Gender-equality/anti-discrimination (including pay transparency)

Legislation has been progressively expanded to encompass not only prohibited behaviours but also the procedures and trainings that employers are required to implement.

Pay transparency remains a significant concern, with new legislation anticipated in the near future. However, no legislative proposals have yet been opened for public consultation.

(ii) Mobility

Remote work has been extensively incorporated into hybrid work programs. The option to work from locations other than the office can be implemented if explicitly stipulated in the employment contract.

(iii) Reporting obligations

Romania has extended its reporting obligations in line with the EU CSRD 2022/2464 directive.

(iv) Whistleblowing

The legislation enforcing the directive has been implemented accordingly. It applies to individuals who acquire information about legal breaches in a professional context. Notably, the key aspect is that such reports can be made either anonymously or otherwise.

What concrete measures or approaches can or should a company take in Romania to comply with EU-ESG Standards?

- Enhance awareness of the topic by delivering comprehensive training.
- Revise company policies to integrate legal standards and ensure all relevant ESG criteria are integrated in the organisation.
- Identify and map sources of information necessary for ESG reporting.

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Spain

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in Spain?

Regarding **gender equality and non-discrimination** in the workplace, all companies have the obligation to implement a **remuneration register** so public authorities and employees can assess whether there is a **gender pay gap** on the **remuneration** system.

With regard to **mobility** and **remote work**, employees have a special protection of their **Digital Disconnection Rights**. The way of exercising these rights will be provided by the applicable collective bargaining agreement (CBA); if the CBA lacks such provision, then the company must take the necessary measures to grant this right, involving the workers' representatives, if any, to set up these measures

Protection of the **whistleblower** from reprisal and negative consequences when reporting offenses or infringements.

What concrete measures or approaches can or should a company take in Spain to comply with EU-ESG-Standards?

Workplace and Sexual Harassment Protocol, to prevent and assess situations of sexual harassment and harassment based on gender, establishing specific procedures for their prevention and for dealing with any complaints or claims from employees who have suffered those types of harassment.

Moreover, companies with 50 or more employees must implement an **Equality Plan**, to prevent any type of labour discrimination between women and men, including a **diagnostic** of the equality situation, **objectives and strategies** to eliminate **gender discrimination** from the hiring/recruiting process till the end of the employment relationship and procedures for **monitoring its progress**.

*“At **álvarez lentner** we try to give something back to the community by sharing with it our legal knowledge. Following this objective, we teach unemployed people about the most important aspects of labour and employment law in a practical and useful way.”*



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“Companies can implement employee well-being programs that focus on physical, mental, and emotional health. This can include providing access to counselling services, promoting work-life balance, and offering flexible working arrangements.”

U.K.

Are there regulations relating to gender-equality/antidiscrimination (including pay transparency), mobility, reporting obligations, or whistleblowing in UK?

Sex (and Gender Reassignment) are protected characteristics under the Equality Act 2010. It is unlawful to treat an individual less favourably or place them at a disadvantage compared to others because of their sex/gender reassignment.

Provisions within the Equality Act 2010 also require men and women to be paid equally for doing equal work. The Equality Act imposes gender pay gap reporting obligations on companies who employ 250 or more employees. Companies must submit a gender pay gap report to the Government and publish the information on their website.

The Employment Rights Act 1996 includes protections for employees who make whistleblowing disclosures. The ERA protects those who make whistleblowing disclosures from dismissal and/or being subjected to detriments because of their whistleblowing.

What concrete measures or approaches can or should a company take in UK to comply with EU-ESG-Standards?

Employers can ensure fair wages and benefits for their employees, including implementing living wage policies, providing comprehensive health and retirement benefits, and offering opportunities for professional development and career advancement.

Companies can implement employee well-being programs that focus on physical, mental, and emotional health. This can include providing access to counselling services, promoting work-life balance, and offering flexible working arrangements.

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