

### ESG in the construction and real estate industry

ESG-compliant planning, construction and operation of buildings is currently on everyone's lips. Yet there is often still confusion when it comes to incorporating environmental, social and governance aspects into contracts in a legally secure manner. This is due, on the one hand, to a lack of legally binding definitions and, on the other, to the fact that the construction and real estate industry still lacks a unified understanding of the term.

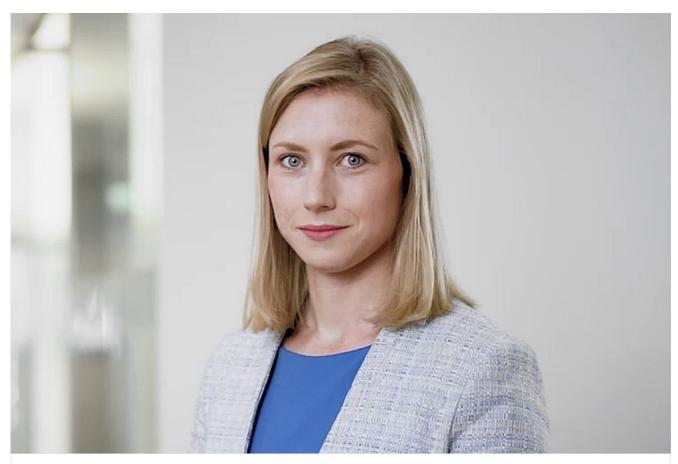
Implementing the requirements of the EU Taxonomy (EU) 2020/852 is often only the first step that the parties want to take. However, there is a long way to go from defining a significant contribution to an environmental goal in the sense of the EU taxonomy to the construction and real estate industry's own ESG concept. It is also often difficult for contracting authorities to define procurement criteria in a legally secure manner and to incorporate them into the procurement process.

We advise contracting entities on the selection of ESG-compliant contractors, help them develop their own ESG strategy (internal or project-related) and also draft all contracts for the ESG-compliant implementation of the construction project. In doing so, we can – depending on your needs – focus on E (ecology), S (social) or G (governance). Whether in the project management, in the planning or in the construction contract, specific and measurable performance obligations for the implementation of the respective ESG goal are essential. We can design these – again, depending on your needs – at different levels of aspiration.

### Services we offer

- Support with procurement procedures in which 'green procurement criteria' or components such as CO2 shadow prices are included
- Drafting employment contracts
- Advice on designing support measures that comply with state aid law (investment and operating aid) and advice to recipients of direct EU funding based on European funding programmes
- Advice on developing an ESG strategy and embedding it in the company

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