



# MONTHLY ESG NEWSLETTER

*January 2026*

**ARWIN &  
PARTNERS**

*Sustainability matters!*

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# ESG REGULATORY UPDATES

December 2025



## **EFRAG technical advice on draft simplified ESRS to the European Commission**

- EFRAG submitted its technical advice to the European Commission on the simplified ESRS, outlining how the revisions aim to reduce reporting burdens while preserving the relevance and reliability of sustainability information
- The proposals introduce a substantial reduction in mandatory disclosures (around - 61%), clearer and lighter guidance on materiality, reduced documentation requirements, and greater flexibility in using estimates and indirect data for value-chain reporting
- The revised standards aim to make ESRS more understandable, proportionate, and internationally aligned, with phased-in requirements and operational simplifications to support companies in implementing the new framework

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## **Deal on updated sustainability reporting and due diligence rules**

- Simplified sustainability reporting: mandatory only for EU companies with more than 1,000 employees and annual turnover above €450 million (the same threshold applies to non-EU companies operating in the EU)
- Due diligence limited to large groups: required only for companies with more than 5,000 employees and turnover above €1.5 billion (EU and non-EU), based on a risk-based approach; the obligation to adopt a climate transition plan aligned with the Paris Agreement is removed
- Omnibus I objective: a provisional agreement between the European Parliament and Member States to reduce administrative burdens, enhance competitiveness, and maintain essential social and environmental safeguards; penalties of up to 3% of global turnover are foreseen in case of violations

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## **Simplified ESRS: Eurosif warns against further cuts**

- ESRS simplification: the revised standards significantly cut reporting requirements (around 61% fewer data points) and streamline concepts like double materiality, while introducing broad exemptions to ease company compliance
- Key risks raised: the reductions may remove essential climate and sustainability data, weaken comparability and credibility of reports, and reduce alignment with international frameworks such as ISSB (International Sustainability Standards Board) and TNFD (Taskforce on Nature-related Financial Disclosures)
- Likely consequences: investors may receive less decision-useful information, undermining risk assessment and capital allocation. Eurosif urges the Commission to avoid further cuts and to place safeguards and time limits on the new exemptions

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## **Promoting sustainable growth with simpler and smarter environmental legislation**

- The European Commission has presented the Environmental Omnibus package, which is a series of proposals intended to simplify and standardise EU environmental legislation in areas such as industrial emissions, waste management, and environmental impact assessments, with the aim of reducing unnecessary administrative burdens
- The initiative aims to cut red tape for businesses while maintaining environmental objectives, improving regulatory clarity and boosting competitiveness by introducing smarter, more efficient rules.
- These legislative changes form part of the Commission's broader effort to update and modernise environmental legislation. However, they still need to be negotiated and adopted by the European Parliament and the Council before they can become binding

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# INSIGHTFUL ESG REASERCH

December 2025



## National Research on Benefit Corporations 2025

- The report shows that Italian Benefit Corporations are expanding rapidly and outperform comparable non-benefit firms in revenue growth, job creation and value distribution, confirming the strategic relevance of a stakeholder-oriented model
- The research's three-part structure covers economic performance, the evolution and materiality of public-benefit purposes, and the analysis of impact reports, offering insights into how companies translate statutory commitments into concrete actions
- The study highlights best practices such as stronger gender and generational diversity in boards, clearer articulation of impact priorities, and the emergence of large enterprises as "impact multipliers" that help scale the Benefit model across sectors

**Amundi**

ASSET MANAGEMENT



## From gender intent to measurable impact in credit investing

- The report shows that reducing gender inequalities is a powerful driver of economic growth, particularly in emerging markets, and that finance can play a decisive role in closing the gap between stated intentions and real-world outcomes
- The market for gender-focused bonds remains small and fragmented; many instruments lack measurable impact indicators and gender-disaggregated data, creating risks of "impact-washing" and undermining credibility
- Amundi presents an integrated approach that goes beyond thematic bonds, evaluating corporate and sovereign issuers through a gender lens while strengthening impact measurement, engagement, and regulatory alignment to make gender finance more scalable and effective

WORLD ECONOMIC FORUM



## BCG-WEF Project: CEO Climate Leaders

- The green economy is already a multi-trillion-dollar market and is growing rapidly: in 2024 it exceeded \$5 trillion and is projected to surpass \$7 trillion by 2030, making it the fastest-growing sector after technology
- Opportunities are uneven: many decarbonization solutions (renewables, electric vehicles, batteries) are already cost-competitive, while "hard-to-abate" technologies are growing more slowly and unevenly; China leads in investment, production and innovation, and climate adaptation is becoming a major market even in developed economies
- Green companies often outperform: green revenues grow on average twice as fast as conventional revenues, with cheaper access to capital and higher valuations, making climate transition a winning business strategy

**Deloitte.**



## Circular claims processes can strengthen insurance resilience

- Sustainability in claims management is important but still limited, most P&C insurance executives see integrating sustainability into claims as critical
- Digital technologies as key enablers of sustainability tools such as satellite imagery, drones, and AI can speed up claims handling, reduce travel-related emissions and costs, and improve efficiency; digitalization also helps automate claim segmentation and eliminate unnecessary activities
- Collaboration and circular practices: insurers can reduce environmental impact and Scope 3 emissions by promoting repair over replacement, using sustainable materials, and working with greener suppliers, while also strengthening business resilience and corporate reputation

[Click here to download the report](#)

# INSIGHTFUL ESG NEWS

December 2025

ESG NEWS

## EU Commission SFDR revision: the key updates for the market

The EU proposes replacing the current Art.8 /9 system with 3 clearer fund categories: ESG Basics, Transition, and Sustainable. Funds in the Transition and Sustainable categories must meet minimum alignment thresholds and comply with exclusion criteria for harmful activities. Disclosure requirements are simplified. Use of ESG or sustainability labels will be allowed only for products meeting the new criteria. The framework formally recognizes impact-oriented products

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24 DRE

## EU Agrees to Scale Back Corporate Sustainability Rules

The EU has reached an agreement to scale back sustainability and environmental obligations for companies, narrowing the scope of key rules on sustainability reporting (CSRD) and corporate due diligence. The revised framework will apply mainly to large corporate groups, significantly reducing compliance requirements for small and medium-sized enterprises. The intention is to cut bureaucracy and costs and improve EU competitiveness; critics warn it may weaken transparency and accountability.

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FT FINANCIAL TIMES

## EU to launch carbon border tax amid trade backlash

The EU's CBAM is prompting several countries, including China, Brazil, Japan and Turkey, to accelerate the introduction or expansion of carbon pricing systems, with China potentially imposing an absolute emissions cap on its steel sector from 2027. The UK will introduce its own CBAM from 2027, but companies warn of high administrative costs, risks of dumping on the domestic market and uncertainties around implementation, while the EU has rejected Ukraine's request for an exemption

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24 DRE

## Scannell Develops ESG-Certified Last-Mile Logistics Hub in Rome

Scannell Properties has developed a new last-mile logistics facility in Rome and leased part of it to GOFO (an international last-mile delivery company). The project is highlighted for its strong ESG profile, holding a BREEAM Excellent certification and incorporating energy-efficient systems, renewable energy, and electric vehicle infrastructure. The article emphasizes how sustainable building standards and reduced environmental impact are now central to logistics real estate strategies

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FT FINANCIAL TIMES

## Carney abandons climate leadership for fossil fuels

Mark Carney, once a global leader on climate action, is now criticised for favouring oil and gas in Canada for economic and geopolitical reasons, weakening policies such as the carbon tax and promoting new production and carbon capture. This shift, which contrasts with his past stance and climate targets, has triggered resignations, strong criticism from experts, and doubts about the credibility of his commitment to net zero

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24 DRE

## EU Revises 2035 Combustion Car Ban for Automaker Pressure

Reuters

The EU is considering easing or delaying the 2035 ban on new combustion-engine cars after pressure from governments and automakers. Traditional carmakers say the shift is too costly and challenging amid global competition, while climate groups warn against weakening targets. Electric vehicles remain central to the transition, but slower adoption, high prices, and uneven charging infrastructure risk delaying mass uptake unless stronger incentives and investments are introduced

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24 DRE

## Italy Sets Standards for Sustainable Infrastructure

A new national working group has been launched in Italy to develop consistent standards for sustainable infrastructure as part of the broader green economy push. The initiative promoted by the Associazione Infrastrutture Sostenibili (AIS) aims to make infrastructure investments more stable, credible and attractive to international sustainable finance. According to AIS President there is capital available for green projects, but transparent standards are necessary to development

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responsible investor

## Generali investments removes SDG reference in marketing video after court decision

A German court ordered Generali Investments to stop making claims deemed misleading that an infrastructure fund was "always aligned" with the SDGs, as the contractual documentation showed this alignment was only limited. Generali said it has acknowledged the ruling, removed the contested references, and will ensure all future communications are adjusted accordingly

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# ESG & SUSTAINABILITY UPCOMING EVENTS | 1

## 1Q 2026

Organiser	Event Name	Location	Date	Hyperlink (if any)
 WORLD FUTURE ENERGY SUMMIT	World Future Energy Summit	Abu Dhabi	13-15 January 2026	<a href="#">The Energy to Lead</a>
<b>CSO Awards /26</b>	CSO Awards Europe 2025	Davos	19 January 2026	<a href="#">The emerging leadership role of the Chief Sustainability Officer</a>
 WORLD ECONOMIC FORUM	World Economic Forum Annual Meeting	Davos	19-23 January 2026	<a href="#">A Spirit of Dialogue</a>
 Sustainable Finance Europe February 25-26, 2026	Sustainable Finance Europe	London	25-26 February 2026	<a href="#">Building resilience and creating opportunities for the future of sustainable finance</a>
 RealDeals SUSTAINABLE INVESTMENT FORUM	Real Deals Sustainable Investment Forum	London	27 January 2026	<a href="#">Driving the next chapter of sustainable investment through innovation</a>
 ECONOMIST IMPACT	Carbon Capture Summit	London	3-4 March 2026	<a href="#">Turning Carbon Challenges Into Climate Solutions</a>
 Sustainability MAGAZINE	The Net Zero Summit	London	4-5 March 2026	<a href="#">Sustainability Live</a>
 Verdantix Transform	Verdantix Transform	Amsterdam	17-19 March 2026	<a href="#">ESG, EHS and sustainability leaders evaluating technology platforms and digital transformation</a>
 Climate Technology Show	Climate Technology Show	London	24-25 March 2026	<a href="#">Bringing Together Global Climate Action Stakeholders For a Sustainable Tomorrow</a>
 Infrastructure Investor Network Global Summit	Infrastructure Investor Global Summit	Berlin	24-27 March 2026	<a href="#">Infrastructure investors, asset managers and ESG leaders in energy and real assets</a>
 edie <sup>26</sup>	Edie 26	London	25-26 March 2026	<a href="#">Shaping the UK's green future</a>
 ESMA European Securities and Markets Authority	Workshop on the Authorisation of ESG Rating Providers	Paris	31 March 2026	<a href="#">Authorization process for ESG Rating Agencies under the ESG Rating Regulation</a>

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# ESG CONFERENCES ORGANIZED BY INVESTMENT BANKS AND BROKERS

## ANNUAL LIST

Organiser	Event Name	Location	Date	Hyperlink (if any)
<b>Jefferies</b>	Power, Clean Energy and Utilities Conference	New York	2 Mar 2026	<u><a href="#">Power, Energy, Clean Energy, and Utilities Conference</a></u>
 Deutsche Bank	ESG Climate and Security Day	London	Mar 2026 (TBC)	<u><a href="#">Deutsche Bank ESG Climate and Security Day</a></u>
 RBC	Energy Transition Conference	London	25 Jun 2026	<u><a href="#">RBC Energy Transition Conference</a></u>

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