

# Sustainability and Environment

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01.

Who we are 

We are a law firm of clients who, by combining **legal quality** with dedication and honesty, accompany them in making their most important decisions.

We work with **dedication and efficiency** in the pursuit of legal excellence, in line with our values.

At Montero Aramburu & Gómez-Villares Atencia every decision we make and every service we offer is imbued with our values:



## Honesty

It is the pillar on which the trust our clients place in us is built. We act with transparency and integrity in all situations, ensuring consistency between our words and actions.

## Knowledge

We strive to keep up to date and be experts in our field, in order to offer the best possible advice to our clients.

## Criterion

Our ability to discern and make informed decisions is a key factor. We offer our clients thoughtful and prudent judgement, always striving for excellence and integrity in every action.



## Commitment

For us, commitment is not a formality, but the bond that binds us to our clients. We are by their side every step of the way.

## Proximity

We strive to offer personal attention, genuine proximity and friendliness that characterise every interaction with our clients.

## Trust

We work hard to gain and maintain our clients' trust in every case and situation, always meeting our objectives and commitments.

In our firm, human quality is at the same level as legal quality.

We turn every professional relationship into a personal commitment, anticipating and solving our clients' legal challenges with solid, innovative, effective and, above all, honest solutions.

DATA:



**+270** Lawyers and economists

**+370** Employees



**9** Offices located in the national territory



**22** Areas of practice

# 02.

## Services



Our firm has specialists in all areas of law, which allows us to offer comprehensive advice to our clients in both the public and private sectors, seeking an innovative approach that generates a positive impact on business strategy and provides a clear differential value.

## Areas of specialisation

- Banking and Finance
- Civil
- Compliance and Corporate Governance
- Corporate and M&A
- Digital
- Family Business
- Energy
- Entertainment and Sport
- Foundations, Associations and other Non-Profit Entities
- Real estate
- Employment Law
- Capital Markets
- Commercial Law
- Criminal Law
- Litigation and Arbitration
- Industrial and Intellectual Property
- Public and Regulatory
- Restructuring and Insolvency
- Insurance
- Sustainability and Environment
- Tax
- Town planning

03.

Sustainability: new needs for  
clients



## Sustainability: new needs for clients

The importance of **environmental law** for companies and public administrations is unquestionable. Along with the traditional concerns of this practice (environmental permits for the development of activities, penalties in the event of non-compliance, water protection, biodiversity, etc.), new obligations - and opportunities - have arisen in relation to **climate change**, the **circular economy**, **energy transition** and, in general, the **decarbonization** of the economy.



### THE ENVIRONMENT AS A STARTING POINT



### THE ESG CRITERIA: AN INTEGRATED APPROACH

**Sustainability** or sustainable development - as a principle, guiding criterion or objective - are not new concepts but have been proclaimed by states for decades and their application has been promoted in many areas. Traditionally, **ESG criteria** have formed part of the so-called "soft law", being used as recommendations, in codes of conduct, good practices or other undertakings of private persons and public administrations which, in practical terms, had no real impact. Recently, however, this trend is changing towards a model of mandatory compliance, with a legal framework that is increasingly developed, demanding and requires measurable results.

This path is being forged by the EU and is maturing rapidly. ESG criteria - environmental, social and good governance - are cross-cutting and their application implies adopting an **integrated approach**, encompassing all economic sectors and players (public authorities, private and third sector).

# Sustainability for business: an obligation and a way to create value

Today, sustainability can be both an obligation and a way for companies to **create value**, improve their **competitiveness** and **innovate**. The impact is many and varied:

- **Information and disclosure requirements:** increasingly detailed, verifiable and comparable reporting requirements.
- **Application of the taxonomy for accessing finance:** new requirements for accessing ESG grants, green and social bonds, ESG indices, sustainable investment funds, social venture capital, green loans.
- **Sustainable public procurement:** applying environmental criteria to public procurement.
- **Maintaining business relationships:** the establishment of certain sustainability criteria may affect business relationships, access to suppliers or generation of new clients to the extent that some of the specific ESG obligations (e.g. disclosure or due diligence obligations) may indirectly affect companies that are part of the chain of activities of a large company that is directly subject to these standards.
- **New obligations for the import and export of certain goods to the EU:** ESG issues may also affect the import and export activities of certain products due to the CBAM mechanism and Regulation (EU) 2023/1115 on the marketing and export of commodities and products associated with deforestation, among others.



04.

Our sustainability services:  
rethinking the traditional approach



More than 20 years providing legal advice in environmental law

Administrative processing of Environmental Permits

● Assistance in the administrative processing of environmental permits (including their review and modification) for plans, programmes and projects.

Legal Defence in Sanctioning Proceedings

● Legal defence - in administrative and contentious-administrative proceedings - in sanctioning procedures for breach of environmental regulations.

Protection of Public Domain and Special Properties

● Advice on obtaining permits for cultural heritage, natural heritage and biodiversity, forests, mines and coasts, among others.

Circular Economy, Waste, Atmospheric Emissions, Pollution, Integrated Water Cycle and Landfills

● Advice on the scope and application of the "circular economy" principle, waste, air emissions, pollution (noise, light, odour and soil), integrated water cycle and landfill.

● Advising companies and the public sector on all their environmental obligations.

● Advice to public administrations, organisations and public bodies on the drafting and application of regulations.

Industrial Environment

● Specialised advice to industries (chemical, energy, ceramics, manufacturing, food, among others).

Decarbonisation of the Economy and Climate Change

● Advice on sustainable public procurement, mobility, product manufacturing, among others.

*A cross-sectoral team of ESG experts with professionals from all areas of expertise*

**Compliance with the new CSRD Directive**

- Conducting **due diligence** to detect possible non-compliance and define new actions to comply with sustainability reporting obligations.
- Resolution of **interpretative issues** in relation to the national and European regulatory framework throughout the process of drafting the Sustainability Report.
- Preparation of **pre-assurance reports** in connection with the Sustainability Report.

**Compliance with the new Due Diligence Directive**

- Conducting **due diligence** to detect potential non-compliance and define ways to integrate due diligence into the company's activities and/or business.
- Development of **analysis** on the integration of due diligence for the purpose of inclusion in the Sustainability Report.
- **Advice** on the scope of application of the Due Diligence Directive.

**Accountability to investors, best practices, promotion of transparency, value creation and differentiation from competitors**

- Preparation of **reports and responses** to requests for information on sustainability issues from investors, public administrations, etc.



Access to new and more advantageous forms of finance

- Advice on access to sustainable financing instruments (for example, ICO, to the Co-investment Fund)
- Advice on sustainable European taxonomy.
- Advice on how to access grants that apply ESG criteria (e.g. grants for the promotion of the circular economy).

Compliance with specific sustainability regulations for financial market participants

- Advice on sustainability regulations applicable to financial products (SFDR and taxonomy).
- Advice on the implementation of the new "Carbon Border Adjustment Mechanism" (CBAM).

Compliance with specific regulations for import and export activities in the EU

- Conducting **Due Diligence** to detect new obligations affecting the company and/or business (e.g. Deforestation Regulation, Ecodesign Regulation, Law 7/2022 of 8 April on Waste and Contaminated Soil, Industrial Emissions Directive, Right to Repair Directive, Directive on Consumer Empowerment for the Green Transition).

Compliance with new environmental obligations

- Preparation of **Sustainability Reports** for SMEs.

Application of ESG criteria to specific areas and for different purposes

- Application of **ESG criteria** to specific areas and for different purposes (e.g. to make the application of planning parameters more flexible).

Creating value, increasing competitiveness,  
improving business relationships and  
reducing the impact of climate change on  
activities and/or businesses

- **Advice** on the definition of a sustainable business strategy, in line with ESG criteria.
- **Advice** on the decarbonisation process of the company/business to achieve sustainability objectives.
- **Advice** on compliance with ESG criteria in public tenders.
- **Advice** to successful bidders on compliance with ESG contractual clauses.
- **Advice** to Public Administrations on the implementation of sustainable public procurement models.
- Conducting **Due Diligence** to obtain the necessary conditions for participation in tenders applying ESG criteria..
- Drawing up **sustainable procurement plans**, incorporating ESG criteria, determining obligations and mechanisms for monitoring and compliance.

Compliance, communication and good  
corporate reputation

- **Legal defence** in environmental claims, liability actions in greenwashing cases, liability actions against administrators
- **Legal defence** in environmental crimes.
- Development of **remuneration plans** linked to ESG criteria.
- Development of **equality and social inclusion plans**.
- Advice on **occupational health and safety** and development of occupational accident **management protocols**.

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ACCOMPAN-  
YING YOU  
IN EVERY  
DECISION

Montero  
Aramburu &  
Gómez-Villares  
Atencia