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Key Developments & Insights

Stay Updated With The Latest Trends, Regulations, And Advancements Shaping The World Of Environmental, Social, And Governance (ESG) Initiatives.

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LEGO Unveils Tires Made with **30% Recycled Materials**

Sustainable Innovation:

LEGO introduces tires made from **30%** recycled materials, including fishing nets, ropes, and engine oil.

Current Availability:

These eco-friendly tires are already featured in select LEGO sets, with full rollout expected by year-end.



Future Commitment:

This initiative supports LEGO's 2032 goal to integrate more recycled and renewable resources into their products.



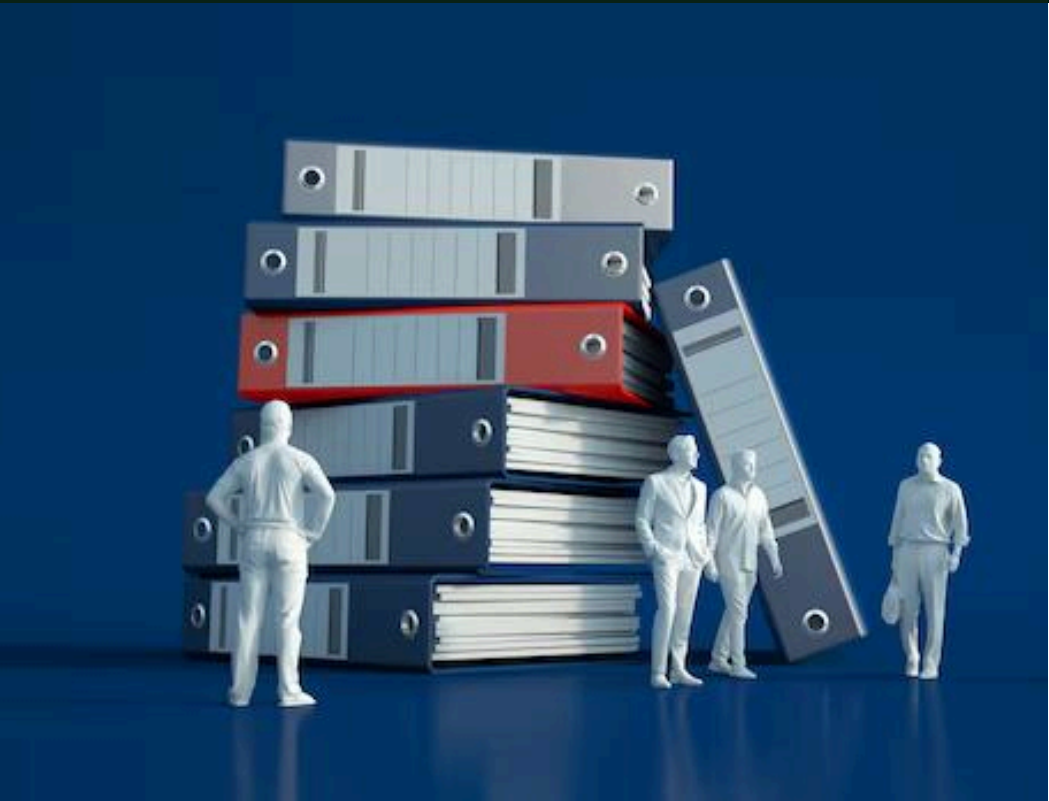
Apple Shareholders Reject Proposal to **End DEI Programs**



Overwhelming Rejection:
97% of Apple shareholders voted against a proposal to eliminate the company's DEI policies.



Strong Support For Inclusion:
The vote reflects continued shareholder commitment to DEI efforts at Apple.



- D** Diversity
- E** Equity
- I** Inclusion

Key DEI Initiatives:
Policies include integrating diversity metrics into employee appraisals and the Supplier Diversity Program.



KKR and EGC Forge Strategic Partnership to Drive Real Estate Decarbonization

Growth Acceleration:

KKR and EGC form a collaboration to position EGC as a leading decarbonization partner for the real estate sector in Germany.

Expanded Partnership:

ITG, an engineering services supplier, joins the initiative to support real estate decarbonization efforts.

Employee Ownership Model:

KKR introduces an employee ownership model at EGC to align staff with the company's growth, benefiting over **150,000** non-management employees globally across **60** portfolio firms.

Canada Delays **Banks and Insurers' Emissions Disclosure Requirement**

Three-Year Postponement:

Canada defers the requirement for banks and insurance providers to disclose funded emissions by three years.

Scope 3 Emissions Delay:

The Office of the Superintendent of Financial Institutions (OSFI) pushes back the start date for Scope 3 emissions reporting to fiscal year 2028, instead of 2025.

Regulatory Alignment:

The delay allows OSFI's rules to align with updated standards from the Canadian Sustainability Criteria Board (CSSB).

Off-Balance Sheet Emissions:

Disclosure of off-balance sheet emissions, including those from capital markets, will now begin in fiscal year 2029.

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