

ESG Perspective

Key insights on the evolving ESG landscape, highlighting essential regulatory updates, market trends, and their real-world impact on businesses and policymakers



EDITION

AUGUST 2026 (08.26)

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FOREWORD

We are pleased to present the August edition of our ESG & Sustainability Newsletter, building on the continued engagement with our earlier issues.

Recent developments reveal a landscape moving in two directions at once: while some jurisdictions are simplifying disclosure requirements to ease compliance, others are expanding mandates to strengthen accountability and market integrity. Regulators and standard setters are increasingly balancing efficiency with enhanced oversight, signaling a dynamic phase in the sustainability journey.

Highlights in this edition include the European Commission's revised sustainability reporting standards under Omnibus I, South Korea's roadmap for mandatory ISSB-aligned disclosures, Japan's introduction of digital sustainability reporting, and CDP's launch of an AI-powered disclosure support feature. Equally significant are biodiversity developments such as the IUCN Red List update on deep-sea mining risks and UNESCO's addition of seven new natural and mixed sites to the World Heritage List.

This edition underscores the growing divergence in the sustainability landscape streamlined compliance in some areas paired with accelerated mandates in others. As reporting frameworks recalibrate, the conversation is shifting from how much organizations disclose to how consistently and credibly that information travels across borders, asset classes, and value chains.

We sincerely value the engagement and feedback of our readers, which strengthens this initiative with each edition. We look forward to continuing to build this platform as a trusted source of ESG regulatory insights and thought leadership in the months ahead.



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US EPA Rescinds GHG Endangerment Finding and All Vehicle GHG Standards (July 9, 2026)

ESG Focus: Environment (E), Governance (G)

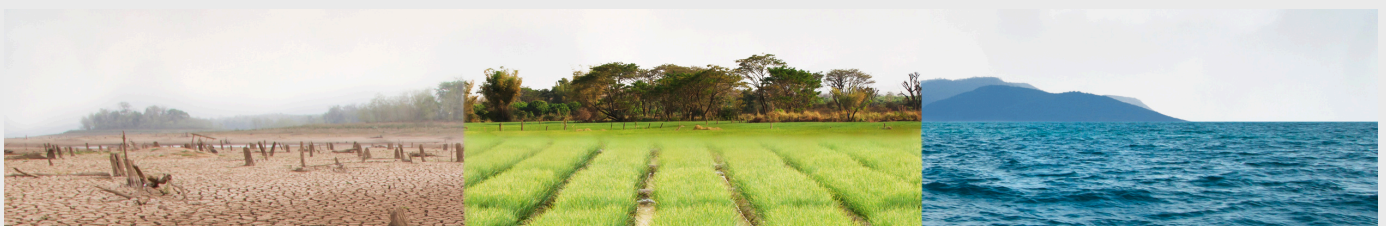
The US Environmental Protection Agency (EPA) finalized the rescission of its 2009 Greenhouse Gas (GHG) Endangerment Finding on February 12, 2026, along with all subsequent vehicle GHG emission standards.

EPA stated it lacks statutory authority under Section 202(a) of the Clean Air Act to regulate pollutants without immediate and direct local or regional effects. The agency described the move as the largest deregulatory action in US history, estimating savings of over US\$1.3 trillion. As a result, manufacturers of light, medium, and heavy duty on-highway vehicles and engines are no longer required to measure, control, or report GHG emissions, including for prior model years. The action applies only to GHG emissions and does not affect regulations on traditional air pollutants.

The rescission applies to all engine and vehicle manufacturers producing on-highway vehicles in the United States, with implications for the automotive, trucking, and fuels industries, as well as states that had adopted California's clean vehicle standards.

The action removes the regulatory foundation underpinning US vehicle GHG standards for over fifteen years, representing a fundamental shift in federal emissions policy. It creates significant uncertainty for climate governance, while prompting multiple legal challenges from states, environmental groups, and industry parties. Related developments include EPA's submission of California clean car waivers to Congress for possible repeal and proposals to loosen heavy-duty vehicle emissions requirements.

The rescission was finalized on February 12, 2026, with related vehicle emissions developments continuing through July 2026.



European Commission Adopts Certification Methodologies for Carbon Farming Under CRCF Regulation (July 10, 2026)

ESG Focus: Environment (E), Governance (G)

The European Commission has adopted three certification methodologies under the Carbon Removals and Carbon Farming Regulation (CRCF).

The delegated act establishes technical rules for certifying carbon farming activities across the European Union (EU). It covers agriculture and agroforestry on mineral soils, rewetting and restoration of peatlands and other organic soils, and afforestation. The methodologies were developed through consultation with the Commission's Expert Group on Carbon Removals and a public consultation.

The methodologies apply to farmers, foresters, and land managers seeking certification of carbon farming activities, as well as certification schemes applying for recognition under Implementing Regulation 2025/2358.

Certified activities are expected to contribute to carbon removals and emissions reductions, enhance resilience to climate change, support biodiversity and ecosystem services, and strengthen long-term food and biomass security. The trusted certification framework is also anticipated to facilitate access to financial rewards, creating new income streams that encourage sustainable land management practices.

Once the Delegated Regulation enters into force, certification schemes will be able to apply for recognition of compliance with the new methodologies.

Germany's Bundestag Passes Amendment to Heating Act (July 10, 2026)

ESG Focus: Environment (E), Governance (G)

Germany's Bundestag passed an amendment to the Heating Act on July 10, 2026, with 323 members voting in favor and 271 against.

The amendment, introduced through the Building Modernization Act, revises the previous Building Energy Act. It allows continued operation and installation of oil and gas heating systems while mandating that fuels used for heating become fully climate-neutral by 2045. Key provisions include the introduction of a mandatory bio content ("biostairs" model) for gas and oil from 2029, and a green gas and green heating oil quota from 2028 to support biomethane, bio-LPG, bio-oil, and hydrogen. The central requirements will be evaluated in 2030 for alignment with building sector climate targets.

The amendment applies to building owners, heating system operators, fuel suppliers, and energy companies within Germany's heating sector.

The amendment provides regulatory clarity, balancing near-term continuity for conventional heating systems with a long-term pathway toward climate-neutral fuels. It supports the gradual ramp-up of renewable heating alternatives while ensuring sectoral alignment with national climate goals. A separate resolution also calls on the German government to advocate for simplification of the EU Building Directive.

The green gas and heating oil quota takes effect from 2028, the biostairs requirement begins in 2029, and the government is expected to present a further law by the end of 2026.

ECB Extends Climate Risk Factors in Eurosystem Collateral Framework to Non-Financial Corporate Credit Claims (July 24, 2026)

ESG Focus: Governance (G), Environment (E)

The European Central Bank (ECB) announced on July 24, 2026, the extension of climate risk factors within the Eurosystem collateral framework.

Following its July 7, 2026 application of climate factors to corporate bonds, the ECB has extended the same methodology to eligible non-financial corporate credit claims. Collateral values in refinancing operations will be adjusted based on exposure to climate transition risks, using forward-looking scenario analysis rather than historical data. The climate factor comprises sector-level stressors, debtor exposure to transition uncertainties, and claim maturity, with reductions in collateral value capped at 5%.

The framework applies to banks pledging corporate bonds or credit claims as collateral in Eurosystem operations, and to non-financial corporations whose credit quality underpins that collateral.

The measure strengthens Eurosystem risk management against climate-related transition shocks, aligning monetary policy with climate commitments made in 2022. It incentivizes stronger corporate climate disclosures and transition planning, while limiting exposure to high-emission sectors. Immediate effects on banks are expected to be limited given current low borrowing levels and limited use of such collateral.

The climate factor for corporate bonds took effect June 15, 2026. Its extension to non-financial corporate credit claims was decided July 24, 2026, with implementation expected by end-2027.

India Notifies Coal Exchange Rules 2026 to Establish Transparent and Efficient Coal Trading Framework (July 29, 2026)

ESG Focus: Governance (G), Environment (E)



The Ministry of Coal notified the Coal Exchange Rules, 2026 on June 4, 2026 under Section 18B of the Mines and Minerals (Development and Regulation) Act, 1957.

The Rules establish a regulatory framework for transparent and efficient trading of coal, lignite, and processed forms through online coal exchanges. The Coal Controller Organization is designated as the authority to register and regulate exchanges, approve bidding and price discovery mechanisms, contract specifications, quality standards, transaction fee ceilings, and operating procedures. Each exchange must maintain a Settlement Guarantee Fund, implement surveillance committees, automated audit trails, IT security audits, disaster recovery sites, and grievance redressal forums. The framework applies to coal exchange operators, captive and commercial miners, consumers in the non-regulated sector (including small and medium consumers), and public sector coal companies participating in market-based coal trading.

The rules are expected to enhance transparency, efficiency, and integrity in coal trading, prevent market manipulation and cartelization, and enable competitive price discovery adjusted for coal quality. They also strengthen governance through independent oversight and compliance mechanisms.

The dedicated online application platform for coal exchange registration opened on July 15, 2026. Operationalization of a regulated coal exchange is expected within 12 months of registration approval.

CAQM Extends Timeline for implementation of Revised PM Emission Standards for Industries across Delhi-NCR (July 31, 2026)

ESG Focus: Environment (E), Governance (G)

The Commission for Air Quality Management (CAQM) amended Direction No. 98 on July 31, 2026, revising the implementation timeline for revised particulate matter (PM) emission standards.

The amendment sets a revised compliance date for the PM emission standard of 50 mg/Nm³ for industries operating across Delhi-NCR. The change follows recommendations from the Central Pollution Control Board (CPCB) and industry feedback on challenges in meeting the original timeline. While the deadline has been extended, all other provisions of Direction No. 98 remain unchanged.

The update applies to all industries covered under Clause 21(i) of Direction No. 98 operating in Delhi-NCR.

The extension provides industries additional time to install, retrofit, assess, and verify Air Pollution Control Devices (APCDs). It is expected to support more uniform compliance while maintaining CAQM's objective of reducing industrial emissions and improving regional air quality. CAQM reiterated that the revised standard remains technically achievable and environmentally necessary.

The revised PM emission standard of 50 mg/Nm³ will now become applicable from October 1, 2026.



Delhi's Electric Vehicle (EV) Policy 2026: "Clean Mobility Transformation" from Subsidies to Mandates (July 1, 2026)

ESG Focus: Environment (E), Governance (G)

The Government of Delhi notified the EV Policy 2026 on June 30, 2026.

The policy marks a shift from incentive-based adoption to mandate-driven electrification. From January 1, 2027, only electric three-wheelers (L5) and N1 goods carriers below 3.5 tonnes will be eligible for registration. From April 1, 2028, new two-wheeler registrations will be restricted to electric models. Aggregators and delivery service providers are also encouraged to transition their fleets. The framework combines subsidies, scrappage benefits, and exemptions from road tax and registration fees with binding mandates.

The policy applies to vehicle owners, aggregators, delivery service providers, and businesses engaged in EV charging infrastructure, battery technology, and sustainable mobility solutions in Delhi.

The initiative is expected to curb vehicular emissions, improve air quality, and boost demand for EVs and related industries. By mandating electrification timelines, Delhi positions itself as a potential model for other states pursuing large-scale clean mobility transformation.

The policy came into effect on July 1, 2026, and will remain in force until March 31, 2030, with phased timelines to allow adaptation by consumers and businesses.



India Exempts Battery, Methanol, Ethanol, and Hydrogen Vehicles from Transport Permit Requirements for Seven Years (July 6, 2026)

ESG Focus: Environment (E), Governance (G)

India's Ministry of Road Transport and Highways issued a notification on July 6, 2026, under the Motor Vehicles Act, 1988.

The notification exempts battery-operated vehicles and vehicles powered by methanol, ethanol, or hydrogen from the transport permit requirements under Section 66(1) of the Act. It replaces an earlier notification issued on October 18, 2018. To qualify for the exemption, all covered vehicles must be equipped with a vehicle location tracking device compliant with AIS-140 technical standards, including any future updates to those standards.

The exemption applies to vehicles used for the carriage of goods or passengers that are battery-operated, methanol-fueled, ethanol-fueled, or hydrogen-fueled, operating across India.

The move is expected to reduce regulatory barriers for the adoption of alternative fuel and electric vehicles in the commercial transport sector, supporting India's broader transition toward cleaner road transport by removing the administrative burden of transport permits for these vehicle categories for a seven-year period.

The exemption took effect on July 6, 2026, and will remain valid for seven years.



European Commission Adopts Revised Sustainability Reporting Standards Under Omnibus I (July 3, 2026)

ESG Focus: Governance (G), Environment (E)



The European Commission adopted revised European Sustainability Reporting Standards (ESRS) and a voluntary reporting standard for smaller companies on July 3, 2026, as part of the Omnibus I simplification package.

The revised ESRS are shorter, clearer, and introduce new flexibilities, reducing mandatory datapoints by over 60% and total datapoints by over 70%. Reporting costs are expected to fall by more than 30% per company, in line with the Commission's target of cutting reporting burdens by 25%. The voluntary standard provides smaller companies outside the Corporate Sustainability Reporting Directive (CSRD's) scope with a proportionate framework for responding to sustainability information requests. It includes a value chain cap, preventing CSRD covered companies from demanding more information than the voluntary standard requires.

The revised ESRS apply to companies in scope of the CSRD. The voluntary standard applies to smaller companies outside CSRD but facing sustainability information requests from larger institutions and partners.

The changes significantly reduce administrative burdens while maintaining high-quality disclosures on climate, biodiversity, human rights, and other ESG issues. They also make sustainability reporting more accessible for smaller companies, ensuring proportionate demands across value chains.

The delegated acts are subject to a scrutiny period of two months by the European Parliament and Council, extendable by a further two months, after which the measures will apply.

South Korea Announced the Mandatory ISSB-Based ESG Reporting Roadmap (July 8, 2026)

ESG Focus: Governance (G), Environment (E)

The Financial Services Commission (FSC), together with domestic standard-setting bodies, finalized South Korea's roadmap for mandatory sustainability disclosures aligned with International Sustainability Standards Board (ISSB) standards through the Korea Sustainability Standards Board (KSSB).

The roadmap introduces phased requirements for KOSPI-listed companies. From FY 2027 reporting (published in 2028), companies with consolidated assets of KRW 10 trillion or more must disclose. From 2029, the threshold lowers to KRW 5 trillion, with potential reduction to KRW 2 trillion from 2030 after review. For the first disclosure year, affiliates with assets and sales below 10% of consolidation may be excluded. Scope 3 emissions reporting will be phased between 2031 and 2033 depending on company size, with exemptions for eligible non-high-carbon SMEs.



The roadmap applies to KOSPI-listed companies meeting phased asset thresholds, with indirect relevance to affiliates and SMEs engaged in value chains.

The initiative enhances transparency, comparability, and reliability of sustainability disclosures, aligning South Korea with global ISSB practices. It requires companies to strengthen governance, climate data collection, and reporting processes, while offering phased implementation, deferred Scope 3 reporting, and initial compliance relief.

Mandatory disclosures begin with FY2027 reporting, published in 2028.

SBTi Services Launches Readiness Assessment Service for Corporate Net-Zero Standard V2.0 (July 14, 2026)

ESG Focus: Environment (E), Governance (G)

Science Based Targets initiative (SBTi) Services announced the launch of its Readiness Assessment Service on July 14, 2026.

The service helps companies with validated science-based targets assess alignment with the Corporate Net-Zero Standard Version 2.0. Built around data already submitted during original target validation, it minimizes upfront requirements while allowing updates if operations or emissions have changed. The service categorizes companies (A or B), maps existing targets to V2.0 infrastructure, outlines tailored timelines within the cyclical validation framework, and evaluates inventory and assurance arrangements across Scopes 1, 2, and 3. A dedicated analyst supports companies from onboarding through delivery of a final Readiness Assessment Report.

The service is available to companies of any size holding validated science-based targets under previous versions of the SBTi's corporate criteria.

The initiative supports a smooth transition to Net-Zero Standard V2.0, which becomes mandatory for all companies setting targets in 2028. It provides an evidence-based view of current positioning, reduces administrative burden, and strengthens governance by ensuring readiness ahead of V2.0's operational rollout in 2027.

The service became available for booking on July 14, 2026.



Mandatory Digital Sustainability Disclosures Introduced in Japan (July 16, 2026)

ESG Focus: Governance (G), Environment (E)

The National Diet of Japan passed legislation on July 16, 2026, requiring sustainability disclosures and assurance by public companies and public interest entities (PIEs).

The legislation aligns disclosures with the Sustainability Standards Board of Japan (SSBJ) standards, functionally consistent with ISSB standards. It integrates sustainability reporting into Japan's digital infrastructure, embedding the IFRS Sustainability Disclosure Taxonomy into the EDINET filing system. Disclosures must address material sustainability-related risks and opportunities affecting financial performance, supporting investor, lender, and creditor decision-making.

Initially, the requirements apply to Prime Market-listed companies with market capitalization of ¥3 trillion or more, with broader adoption across the Prime Market anticipated over time.

The measure enhances transparency, comparability, and reliability of sustainability information. By requiring structured, digitally tagged, and assured disclosures, it strengthens governance, aligns Japan with international practices, and improves usability of sustainability data for capital market participants. Companies will need to reinforce governance, data collection, and reporting processes to meet the new standards.

The requirements apply to eligible Prime Market-listed companies for fiscal years beginning on or after April 1, 2027, with disclosures published from 2028.

CDP Introduces AI-Powered Suggested Response Feature to Accelerate Environmental Disclosure (July 21, 2026)

ESG Focus: Environment (E), Governance (G)

CDP announced on July 21, 2026 the launch of its AI-powered Suggested Response feature, developed in collaboration with sustainability AI specialist Brink.

The feature analyzes existing documents such as annual and sustainability reports, extracts relevant content, maps it to CDP disclosure questions, and generates suggested responses directly within the CDP platform. Early testing showed a 40% reduction in preparation time, a 25% increase in completion rates, and a 60% improvement in response depth and coverage. The tool is available across all CDP disclosure categories, including climate, forests, water security, biodiversity, plastics, and oceans.

The feature is available to all organizations disclosing through CDP's platform, including companies, cities, states, and regions. Nearly 800 organizations had early access during the CDP 2026 Disclosure Cycle.

The initiative reduces operational complexity, improves data quality, and enhances consistency and comparability of disclosures. It allows sustainability teams to focus more on analyzing and acting on environmental data, while supporting broader ESG transparency and accountability.

The feature becomes available to all disclosers from July 23, 2026.

Seven New Standard Development Priorities Announced by PCAF (July 22, 2026)

ESG Focus: Governance (G), Environment (E)

The Partnership for Carbon Accounting Financials (PCAF) announced new standard development priorities on July 22, 2026.

PCAF outlined seven areas for new methodologies, guidance, and implementation resources to strengthen financed emissions accounting: asset-based finance, insurance-associated emissions, transition finance, agriculture, forestry and other land use (AFOLU), inventory fluctuations, and export credit agencies. The Global Core Team, formed in March 2026 with 15 signatories across diverse regions and financial sectors, will lead development to ensure inclusivity and global relevance.

The priorities apply to financial institutions implementing the PCAF Global GHG Accounting and Reporting Standard, including banks, insurers, asset managers, and export credit agencies.

The initiative expands the scope of financed emissions accounting, enabling institutions to measure and disclose Scope 3 Category 15 emissions with greater consistency and rigor. By incorporating diverse perspectives, the priorities aim to deliver practical and credible methodologies that can be applied across geographies and market segments, strengthening governance and transparency in climate-related financial reporting.

The priorities were announced on July 22, 2026, with development work commencing under the Global Core Team.



IUCN Red List Update: Deep-Sea Mining Threatens Over Half of Hydrothermal Vent Molluscs (July 9, 2026)

ESG Focus: Environment (E), Governance (G)



The International Union for Conservation of Nature (IUCN) released its Red List update on July 9, 2026.

The update reveals that 62% of endemic hydrothermal vent molluscs 125 out of 201 species worldwide are at risk of extinction due to deep-sea mining. These molluscs, including snails, limpets, mussels, clams, and chitons, inhabit extreme environments up to 5,000 metres deep and have been discovered largely in the past decade. Sediment plumes from seabed exploration smother the animals, impairing respiration and nutrient absorption. Notably, *Lirapex felix*, a snail species, entered the Red List as Critically Endangered due to mining exploration in the Indian Ocean. Other updates include Australia's numbat improving from Endangered to Near Threatened, and the desert rain frog in South Africa and Namibia moving from Near Threatened to Vulnerable due to diamond mining and industrial projects.

The findings are relevant to deep-sea mining operators, mineral extraction companies, governments managing seabed resources, and policymakers engaged with the International Seabed Authority.

The update underscores biodiversity risks posed by deep-sea mining amid rising demand for minerals used in new technologies. The IUCN maintains its position that a moratorium on deep-sea mining should remain until risks are fully understood and marine ecosystems are effectively protected.

Released July 9, 2026, the Red List now covers 175,909 species, of which 49,505 are threatened with extinction.

EU Updates Deforestation Regulation Scope and Digital Compliance Framework (July 13, 2026)

ESG Focus: Environment (E), Governance (G)

The European Commission adopted a Delegated Act and an Implementing Act on July 13, 2026, to support implementation of the EU Deforestation Regulation (EUDR).

The measures revise the list of products covered by the regulation and establish the technical operating framework for the EUDR Information System. Products such as cattle hides, skins and leather, re-treaded tires, soybeans for sowing, articles of vulcanized rubber, conveyor and transmission belts, and aircraft and motor vehicle seats were removed from scope. Newly added products include soluble coffee, certain palm oil derivatives, and frozen cattle tongues, which will fall under the regulation from December 30, 2027. Updates also introduce simplified declaration requirements for micro and small operators, enhanced API specifications, and clearer product definitions.

The regulation applies to businesses placing products on or exporting them from the EU market, EU Member States, and international partners engaged in deforestation-free supply chains.

The changes provide greater regulatory clarity and legal certainty, streamline compliance, and improve supply chain transparency. They support sourcing and trade of deforestation-free products, ease compliance for smaller operators, and strengthen governance of environmental standards.

The regulation applies from December 30, 2026, for large and medium-sized operators and certain small operators, and from June 30, 2027, for other micro and small operators.



UNESCO World Heritage List now includes Seven IUCN-recommended Natural and Mixed sites (July 27, 2026)

ESG Focus: Environment (E), Governance (G)

The United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage Committee, acting on recommendations from the IUCN, updated the World Heritage List during its 48th Session in Busan, Republic of Korea, on July 27, 2026.

Seven new natural and mixed sites were inscribed: Jordan's Aqaba Marine Reserve; South Sudan's Boma-Badingilo Migratory Landscape; Garamba National Park, Democratic Republic of Congo; Getbol, Korean Tidal Flats (Phase II), Republic of Korea; Okefenokee National Wildlife Refuge (ONWR), United States; the Bony Fish Fossils of the Western Limfjord, Denmark; the Wider Area of Mount Olympus, Greece; and Wadi Wurayah, United Arab Emirates. The Committee also endorsed the expansion of one existing site and approved the renomination and revision of listing criteria for another.

The update is relevant to governments, conservation authorities, ecosystem managers, and international partners engaged in biodiversity protection and heritage conservation.

The recognition strengthens biodiversity conservation, enhances ecosystem protection, and elevates accountability for safeguarding ecologically significant landscapes. It is expected to attract international support and funding, reinforce climate-resilient ecosystem preservation, and highlight critical wildlife habitats including South Sudan's first-ever World Heritage Site.

The UNESCO World Heritage List was updated on July 27, 2026.



PIERAG PERSPECTIVE

From the desk of –

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ESG due diligence has evolved from a peripheral checklist into a decisive factor in transactions. What was once a quick review of policy documents and certifications is now a core driver of deal timelines, valuations, and investor appetite. Increasingly, ESG due diligence determines not only how a deal is priced, but whether it proceeds at all.

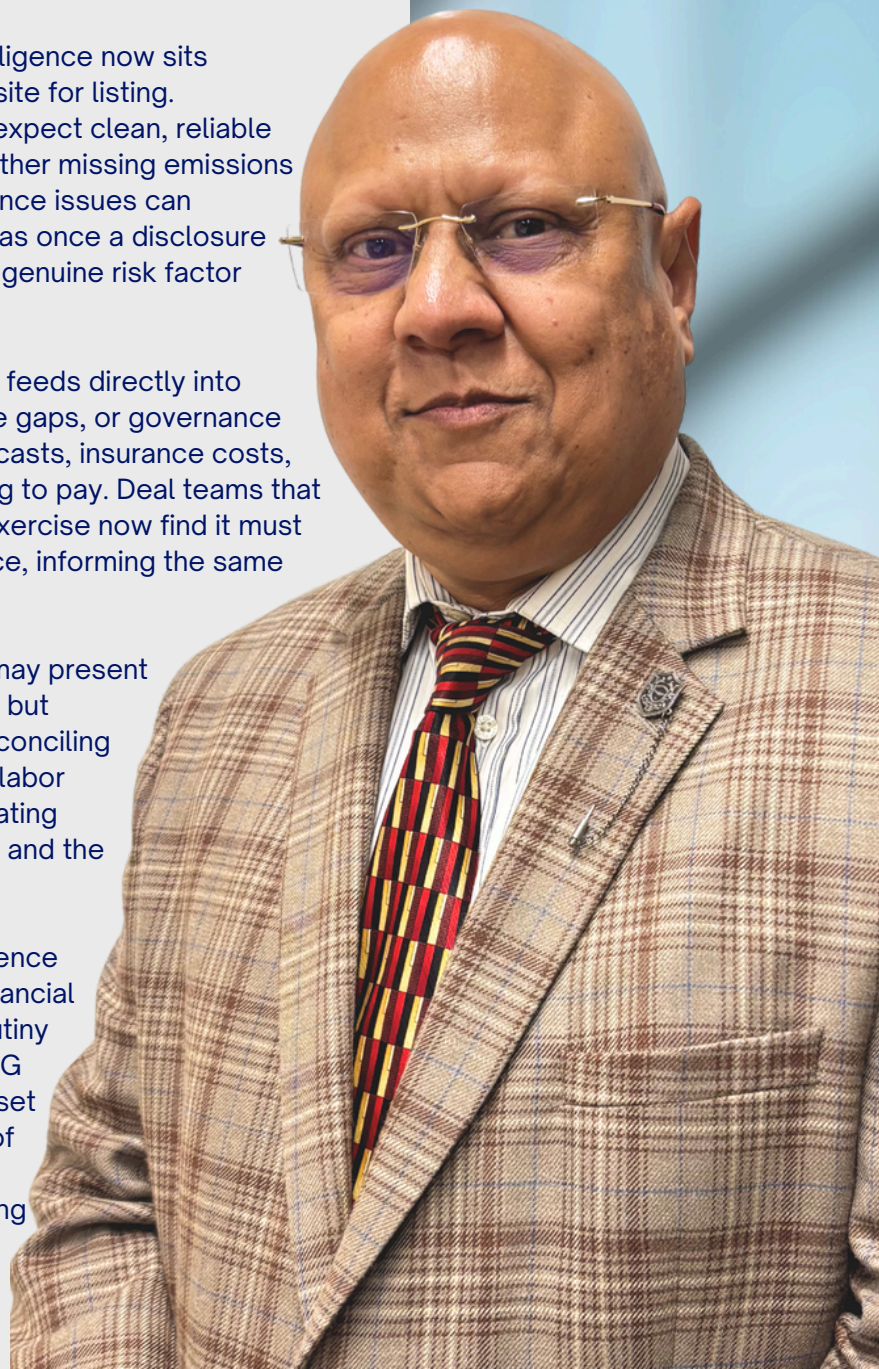
Buyers and investors are no longer satisfied with the existence of ESG policies; they want to understand the substance behind them. Emissions data, labor practices, supply chain exposure, and governance structures are scrutinized for potential liabilities that may crystallize post-acquisition. A pending compliance issue, an unresolved labor dispute, or weak board oversight can all translate into real financial exposure, and these risks are now priced into deal terms rather than treated as afterthoughts.

The same dynamic applies to IPOs. ESG due diligence now sits alongside financial due diligence as a prerequisite for listing. Investment bankers and institutional investors expect clean, reliable ESG data before committing capital. Gaps whether missing emissions data, weak governance, or unresolved compliance issues can delay listing timelines or affect pricing. What was once a disclosure formality in the prospectus is now treated as a genuine risk factor shaping valuation.

ESG risk is no longer a separate workstream; it feeds directly into valuation models. Carbon liabilities, compliance gaps, or governance weaknesses can alter capital expenditure forecasts, insurance costs, and ultimately the multiples investors are willing to pay. Deal teams that once treated ESG due diligence as a parallel exercise now find it must integrate seamlessly with financial due diligence, informing the same models and shaping the same outcomes.

The real challenge lies in verification. Targets may present polished sustainability reports or certifications, but underlying data often tells a different story. Reconciling emissions figures with energy records, testing labor policies against on-ground practices, and validating governance structures are where the true risks and the true value of due diligence emerge.

At Pierag Consulting, we believe ESG due diligence works best when treated as an extension of financial due diligence. Transactions that withstand scrutiny post-closing or post-listing are those where ESG risks were identified and priced in from the outset not discovered after the fact. That integration of ESG and financial due diligence is no longer optional; it is fundamental to resilient dealmaking in today's market.





About Us

Pierag Consulting was founded in February 2021 by Abhishek Gupta, Thomas Raffa and Pierian Services as a unique business model to serve clients globally by blending domestic proficiency with global expertise. Since then, we have been serving prominent clients across the US, SEA, India and UK in the field of Accounting Advisory, Business Risk, Technology Risk, Assurance, ESG & Sustainability, Deals Advisory, Tax and Digital.

With highly skilled team members, we are fueled by our purpose of 'Inspiring people to do things that inspires them' and our values of 'Excellence, Equity & Empathy'.

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