

MULTILAW CONNECT

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An Interview With...





Sustainability in 2024 with Esteban Mezzano: 5 key questions answered



We spoke to Esteban Mezzano, General Counsel Corporate Operations & Sustainability at Nestlé, to explore the role legal professionals can play in creating sustainable businesses.

01 What are your top ESG priorities at Nestlé this year?

Among many competing priorities, in 2024, our Legal Sustainability team will be focused on 3 key areas.

Firstly, non-financial reporting. This is an area the European Union is leading with its new mandatory Corporate Sustainability Reporting Directive (CSRD). Many organisations have been creating voluntary ESG reports in the past, but now disclosure is becoming mandatory, and with similar formality to financial reporting (e.g., audits and Board of Directors approval). This change, very relevant for us lawyers, will only accelerate. Not just in Europe, but in every jurisdiction in the world.

Secondly, we will continue to look at how to best communicate our ESG efforts. Many countries are already regulating greenwashing, while consumers are becoming increasingly interested in knowing the sustainability credentials of the products they are buying. Lawyers are playing a key role in helping brands to produce impactful and responsible communication in this new space.

Thirdly, we will focus even more on risk management of our supply chain. Nestlé is one of the biggest food and beverage companies in the world – we operate in over 150 countries. We need to work with our suppliers across different regions to assess, address and report on the human and environmental impacts our supply chain creates.

02 What's preventing legal professionals from initiating or scaling their sustainability strategies?

Legal professionals need to learn the language of sustainability.

One of the biggest ESG challenges lawyers face, whether you're in-house or in a firm, is feeling comfortable with this new area of the law. It's like a new language that lawyers need to learn. Becoming fluent in sustainability will help professionals foster communication across different practice areas and expertise. Slowly, that language will become commonplace and a natural part of the legal toolkit.

While it might appear daunting at first, it is important that we lose the fear of something new and embrace it. After all, we are all citizens of the world before we are lawyers. We all feel the same struggles in terms of climate change, pollution, and social issues. This commonality should encourage us to learn this new language so that we can communicate better and accelerate progress.



03 What are the foundations of a strong sustainability strategy in 2024?

Materiality is a great way to define sustainability strategies, as a one-size-fits-all approach is not effective. Each company should define what areas matter most to them in terms of impact and opportunities. No one company can ‘solve’ every single area of ESG, it is just too vast. But by assessing areas where your company can have a positive impact due to the nature of its activity, you will be able to define where you can make a greater difference to the planet, to your consumers, and to your business.

There are, of course, minimum baselines of ESG that you will need to meet to remain compliant irrespective of this materiality concept, such as reducing your carbon footprint, whatever that is. **Lawyers can help by focusing on those areas that maximise the positive impact of, and for, your company and, in the aggregate, maximise the common good.**

04 How can legal professionals bring stakeholders together to drive sustainability initiatives forward?

You need to show stakeholders the opportunities that sustainability creates for businesses. If your approach is to consider ESG simply as another list of regulations you need to comply with, you will never be able to capture its potential. **Sustainability goes well beyond compliance.** It can help create more resilient and impactful businesses, fuel transformation and meet consumer demands. To engage your colleagues, you will need to communicate and show the long-term value it creates for your business.

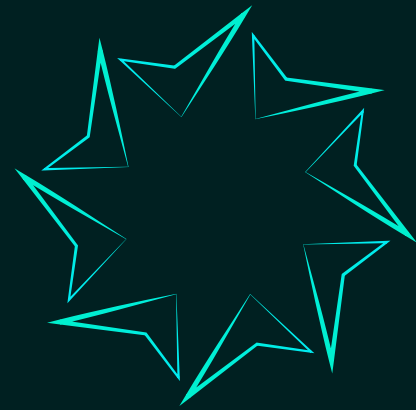
“Business growth and sustainability are not in contradiction.”

05 What advice would you give to Multilaw Connect members?

My advice is that as soon as you start to learn this new “language” of sustainability, you will be able to start to communicate to your clients not only the compliance risks, but the tremendous opportunities behind the ESG agenda. Like digital, sustainability is another transformative revolution for companies. It provides a rare chance to protect the business while helping to ensure a viable planet for future generations. The good news is that in these topics, the main logic should be the collaboration. A network like Multilaw is already well-placed to facilitate the connection and the sharing of knowledge and experience to benefit its clients and ultimately, society at large.



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