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Q4 2024

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# ESG Pulse: Navigating Sustainability Today

Presented by [Impact Collective Group](#)


We hope you had a joyful and refreshing holiday season!

As we step into 2025, we're energized by the lessons and achievements of 2024: open conversations driving sustainability innovation, solutions aligning with business growth, advancements in renewable energy, and bold commitments to human rights and supply chain resilience.

Explore 2025's key trends and our year-end highlights in our wrap-up [here](#).

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## Design, Make, and Manage



## 2024 Hurricane Season Exposed Urgent Need for Climate Risk Resilience

2024's hurricane season highlighted the growing urgency for businesses to **evaluate and further prepare to address climate-related risks**. Hurricanes Helene and Milton disrupted supply chains, port operations, and key industries, leading to unprecedented losses. Climate-driven events even prompted the U.S. government to invoke the Defense Production Act to address shortages of critical medical supplies like [IV fluids](#).

To navigate these challenges, companies should:

- **Fortify supply chains** by diversifying suppliers, securing alternative transportation routes, and building local redundancies.
- **Reevaluate assets** by conducting climate risk assessments to prioritize upgrades or relocations in vulnerable areas.
- **Establish financial buffers** through self-insurance policies or disaster contingency funds.

With extreme weather becoming increasingly frequent, proactive climate risk management is essential for operational stability. Read more [here](#).

**Strengthening Resilience  
Through Smarter Packaging**

**Crocs Revolutionizes  
Footwear with Sustainable**

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including how packaging is managed. Shifting to reuse systems can save money, reduce emissions by 70%, cut plastic production by 75%, and align with net-zero goals. Beyond environmental benefits, reuse can increase efficiencies and reduce costs, plus fosters community resilience by reducing dependence on global supply chains. By reimagining the value chain, reuse reduces the need for raw material extraction, lowers transportation-related emissions, and minimizes waste sent to landfills and incinerators. Learn more [here](#).

Crocs is advancing sustainability by incorporating **bio-circular materials**, like plant-based byproducts and used cooking oil in its footwear, **without increasing costs** for consumers. With a goal of reaching 50% bio-circular content by 2030, Crocs is on track to meet this target, achieving 25% in 2023. These initiatives have already led to a reduction in emissions, reinforcing the company's commitment to circularity and its Net Zero goal by 2040. Read more about [Crocs's initiative](#).

**Other news:**

- Nike introduces the [Grind Dumbbell](#) that uses 20% recycled Nike Grind material, promoting sustainable fitness equipment.
- [Coca-Cola announced](#) it aims to use 35-40% recycled materials in packaging and collect 70-75% of bottles and cans by 2035, revising earlier goals.

## Regulations and Reporting

**Companies that were issued penalties:**



# Washington Takes Action on Plastic Producers for Missed Recycled Targets

The Washington Department of Ecology has fined 35 plastic producers a total of \$416,554 for failing to meet recycled-content requirements under the state's 2021 law. These penalties are the first issued under the new law, which mandates that plastic packaging producers include a minimum amount of recycled content in their

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compliance commitments. As the law expands and more states adopt similar requirements, more producers will be required to meet increasingly stringent recycled-content standards, with the goal of reaching 50% by 2036. Learn more [here](#).

## Key Implications of EFRAG's Draft Guidance on Climate Transition Plans

The European Financial Reporting Advisory Group's (EFRAG) draft guidance (IG 4) outlines key requirements for climate transition plans under the EU's Corporate Sustainability Reporting Directive (CSRD). Companies must disclose how their plans align with the Paris Agreement, detail decarbonization actions, and report on progress and investments. The guidance also emphasizes governance support and the social and biodiversity impacts of transition plans. Once finalized in 2025, it will set the framework for more transparent and accountable [climate reporting](#). Learn more [here](#).

## Responsible Textile Recovery Act

California's Senate Bill 707 (SB 707), also known as the Responsible Textile Recovery Act of 2024, introduces the first extended producer responsibility (EPR) framework for textiles in the United States.

Producer Responsibility Organization (PRO) must submit applications to the Department of Resources Recycling and Recovery (CalRecycle) before January 1, 2026. So PROs will likely be preparing their applications throughout 2025. Discover more [here](#).

## Future-Focused Trends



## What to Expect in 2025

### 2025 Sustainability Trends

- **Enhanced Reporting Demands:** Sustainability reporting will grow as frameworks like CSRD and state regulations push for greater transparency.
- **Decarbonization and Renewable Energy Commitments:** Investments in decarbonization will grow, led by clean tech adoption in energy, real estate, and manufacturing.
- **Focus on Risk Management:** Sustainability metrics will become central to risk management, connecting resource use, operations, and supply chain resilience.

### Navigating Upcoming Regulations

Several major sustainability regulations are poised to reshape corporate reporting. These regulations reflect a growing global push for more transparent and standardized sustainability disclosures.

- **[Renewable Fuel Standard \(RFS\)](#):** The EPA's finalized volume requirements for 2025 indicate a continued commitment to integrating biofuels into the U.S. fuel supply. The volume targets for 2025 show a planned growth in the production and integration of renewable fuel, driving growth opportunities for producers, farmers and suppliers.
- **[U.S. Plastics Pact](#):** As part of the Ellen MacArthur Foundation's global Plastics Pact network, it has set ambitious targets for 2025, including ensuring that 100% of plastic packaging is reusable, recyclable, or compostable.

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starting in 2025. If adopted, companies involved with certain plastic products would need to meet extended producer responsibility targets and cleanup requirements starting in February 2025.

- [Corporate Sustainability Reporting Directive \(CSRD\)](#): Implemented in the EU in 2023, this directive mandates broader reporting of environmental, social, and governance (ESG) factors by large companies, with the first reports due in 2025.
- [SEC Climate-Related Disclosure Requirements](#): Initially suspended in 2024 due to legal challenges, these requirements are expected to take effect in 2025, obligating public companies in the United States to report on climate-related risks affecting their operations and financial performance.
- **Keep an eye out - [EPA Air Emissions Standards](#)**: The U.S. Environmental Protection Agency (EPA) plans to update air emissions standards for municipal solid waste landfills in 2025.

## Upcoming Events

- **Greenbiz 2025 (February 10-12, Phoenix, AZ)**: Join ICG and other leading voices in sustainability at GreenBiz 25 to explore the future of decarbonization, disclosure, nature, supply chains, strategic communications, change management, and more. Register [here](#).
- **Global Operations Conference (February 20-21, Ann Arbor, MI)**: Join ICG at the 2025 Global Operations Conference for expert panels, product demos, and exclusive networking with top industry, faculty, and student leaders! *Registration details coming soon.*
- **Conference on Sustainable Food Procurement by Institutions (April 21-23, Ann Arbor, MI)**: This event will bring together foodservice and procurement professionals, academics, students, and suppliers within the higher education industry to explore actionable solutions for more sustainable food systems. Register [here](#).
- **Energy Management and Decarbonization Webinar**: We're excited to collaborate with Consumers Energy to bring a second webinar in early 2025 focused on how Consumers Energy customers have leveraged energy solutions to address energy management and decarbonization. *More details coming soon.*

Interested in an Initial Assessment?



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