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## **ESG in 2024 and Outlook for 2025 in the US and EU: A Tale of Two Regions: Barnes & Thornburg**

Environmental, social and governance (ESG) principles continued to gain momentum in 2024, shaping corporate strategies, regulatory frameworks, and stakeholder expectations worldwide. This year saw significant advancements in regulations, technological integration, and metrics standardization.

However, these developments were accompanied by challenges, such as data inconsistencies, rising costs, geopolitical tensions, and legal disputes. Regional disparities in ESG adoption became increasingly evident, with the EU pressing forward with robust ESG frameworks while the United States grappled with significant political resistance and legal challenges.

Let's compare and contrast the paths ESG has taken in the two regions this past year, and how those differences will likely shape the outlook for ESG in the U.S. and the EU in 2025 and beyond.

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**Barnes & Thornburg LLP - Bruce White**

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