

[Law Firm Letterhead]

[Date]

To: Board of Directors / Management Committee

[Company Name]

[Company Address]

**Re: Legal Opinion on Corporate Net-Zero Strategy and Disclosure Compliance**

Dear Members of the Board,

### **1. Scope of Opinion**

We have been requested to provide a legal opinion regarding the Net-Zero Strategy (the "Strategy") adopted by [Company Name] (the "Company"). This opinion focuses on the alignment of the Strategy with current regulatory frameworks, fiduciary duties, and potential litigation risks associated with environmental claims.

### **2. Documents Reviewed**

In rendering this opinion, we have examined the following:

- The Company's Draft Net-Zero Transition Plan;
- Proposed Sustainability Disclosures and Annual Reports;
- Existing internal environmental governance policies;
- Relevant jurisdictional regulations (e.g., SEC climate rules, CSRD, or local equivalents).

### **3. Legal Analysis**

**3.1 Fiduciary Duties:** It is our opinion that the integration of net-zero targets is consistent with the Board's duty of care and loyalty, provided that such targets are aligned with long-term shareholder value and risk mitigation.

**3.2 Regulatory Compliance:** The Strategy, as drafted, appears to meet the mandatory reporting requirements under [Applicable Law/Regulation]. However, specific attention must be paid to the substantiation of carbon offset usage.

**3.3 Greenwashing and Liability:** To mitigate the risk of "greenwashing" litigation, all forward-looking statements must be accompanied by cautionary language and supported by verifiable interim milestones.

### **4. Recommendations**

Based on our review, we recommend the following:

- Ensure all scientific claims are backed by third-party verification.
- Establish a formal internal oversight committee to monitor progress against stated goals.
- Update the Strategy annually to reflect changes in climate legislation and technological feasibility.

### **5. Conclusion**

Subject to the assumptions and qualifications stated herein, it is our legal opinion that the

Company's Net-Zero Strategy provides a legally defensible framework for addressing climate-related risks and regulatory obligations.

Sincerely,

[Signature]

**[Partner Name]**

[Law Firm Name]