

# ESG update #55 – week 2

Vanuit Arana Finance houden we de ontwikkelingen op ESG wekelijks bij. Middels deze flyer delen we een aantal interessante resources op het gebied van duurzaamheidsverslaggeving. We nemen de link op naar de originele tekst zodat u zichzelf verder kunt verdiepen in de resources die voor u van belang zijn. Daarnaast vermelden we duidelijk wat de originele bron is.

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- **EU central banks need data. The omnibus won't make it easy**

**Bron:** Green Central Banking – Mariah Costa

**Link:** <https://greencentralbanking.com/2026/01/05/eu-central-banks-need-data-the-omnibus-wont-make-it-easy/>

**Summary:** While the European Commission's new omnibus package aims to simplify and reduce corporate climate reporting requirements to cut regulatory "red tape," this approach risks creating a significant data gap for EU central banks and supervisors that rely on comprehensive environmental and climate information to assess financial risks and fulfil regulatory duties. The European Central Bank has formally warned that curtailing the scope of the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD) could leave regulators and investors without the detailed disclosures needed to understand climate-related financial exposures. A Green Central Banking analysis shows that most national supervisors plan to stick only to the limited omnibus reporting requirements rather than impose additional data collection, and only a handful of central banks are taking steps to address the disconnect. Some national banks, such as Banque de France and De Nederlandsche Bank, are developing their own climate indicators or incorporating voluntary climate action plans into supervision to fill gaps, but questions remain about how reduced corporate reporting and limits on information requests from smaller firms will affect banks' ability to manage and disclose climate risk.



- **Omnibus I: duidelijkheid over de toekomst van de CSRD en CSDDD**

**Bron:** Stibbe – Valérie van 't Lam; Branda Katan; Rogier Raas; Loes van Dijk; Frans-Joseph Biermans

**Link:** <https://www.stibbe.com/nl/publications-and-insights/omnibus-i-duidelijkheid-over-de-toekomst-van-de-csrd-en-csddd>

**Summary:** de onlangs door het Europees Parlement aangenomen Omnibus I wijziging van de Corporate Sustainability Reporting Directive (CSRD) en de Corporate Sustainability Due Diligence Directive (CSDDD), die naar verwachting begin 2026 door de Europese Raad wordt goedgekeurd; de aanpassingen beperken onder meer het toepassingsbereik van de CSRD tot grotere ondernemingen, introduceren het concept van "beschermden ondernemingen" in waardeketens, schrappen sectorspecifieke standaarden en de verplichting tot reasonable assurance, en behouden de Taxonomie-rapportageverplichting voor bedrijven binnen scope; voor de CSDDD zijn de drempels voor toepassing verlaagd naar veel grotere ondernemingen, vereenvoudigt de identificatie van negatieve effecten in de keten, worden enkele engagement- en due diligence verplichtingen aangepast en verwijderd (zoals de klimaattransitieplan-verplichting), worden EU-brede aansprakelijkheidsregels geschrapt, en zijn de implementatie- en toepassingsdata uitgesteld naar 2028/2029, waardoor lidstaten meer ruimte krijgen bij de nationale invulling van verplichtingen en aansprakelijkheid.

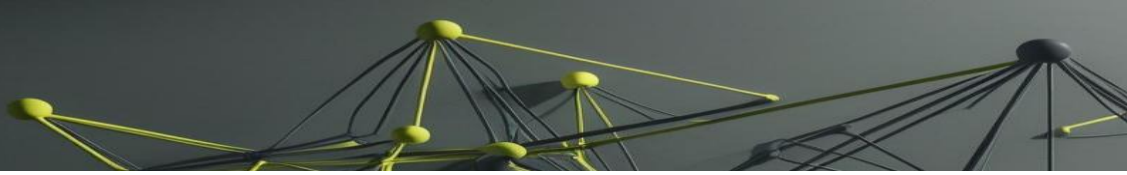
- **Don't give up on sustainability reporting, businesses urged**

**Bron:** Luxembourg times – Alex Stevansson

**Link:** <https://www.luxtimes.lu/businessandfinance/dont-give-up-on-sustainability-reporting-businesses-urged/115201946.html>

**Summary:** The article urges businesses not to abandon sustainability reporting, emphasizing that despite challenges and criticism surrounding the rollout of the European Union's Corporate Sustainability Reporting Directive (CSRD), transparency on environmental, social, and governance (ESG) issues remains valuable and is unlikely to disappear entirely; although recent legislative changes under the EU's "omnibus" simplification package have scaled back some reporting obligations and delayed deadlines for many companies, stakeholders argue that reporting sustainability information can still yield long-term benefits for firms' reputation, investor relations and competitive positioning, and that voluntary reporting or preparing for future regulatory requirements will help businesses stay ahead as ESG frameworks continue to evolve and integrate into mainstream corporate practice.





- **China Releases Corporate Climate Reporting Standard**

**Bron:** ESG Today – Mark Segal

**Link:** <https://www.esgtoday.com/china-releases-corporate-climate-reporting-standard/>

**Summary:** China's Ministry of Finance, along with several regulators and the central bank, has published the Corporate Sustainable Disclosure Standard No. 1 – Climate (Trial), a new climate-focused corporate reporting standard aligned with the IFRS Foundation's climate reporting framework. The trial standard is designed to help companies disclose climate-related risks, opportunities and impacts and support China's green development goals, with authorities indicating it will initially be voluntary but is expected to expand in scope and eventually become mandatory for more firms as part of building a broader sustainability disclosure system.

- **Philippines Launches Mandatory IFRS-Based Sustainability Reporting Standards**

**Bron:** ESG Today – Mark Segal

**Link:** <https://www.esgtoday.com/philippines-launches-mandatory-ifrs-based-sustainability-reporting-standards/>

**Summary:** The Philippine Securities and Exchange Commission has adopted IFRS-aligned sustainability reporting standards under the Philippine Financial Reporting Standards (PFRS) on Sustainability Disclosures, making sustainability and climate reporting mandatory for companies in a phased rollout; these standards are based on the IFRS Foundation's International Sustainability Standards Board (ISSB) framework and mark a major step toward consistent and internationally comparable ESG disclosures in the Philippines.

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