# CSRD update #26 – week 21

Vanuit Arana Finance houden we de ontwikkelingen op CSRD 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.

Benieuwd hoe Arana Finance BV uw organisatie kan ondersteunen? Neem contact op!

- **Business leaders more worried about omnibus than CSRD compliance**

**Bron:** Sustainable Views – Philippa Nuttall
**Link:** https://www.sustainableviews.com/business-leaders-more-worried-about-omnibus-than-csrd-compliance-eee82fee/

**Summary:** A recent pan-European survey by WeAreEurope reveals that business leaders are more concerned about the EU's proposed Omnibus Simplification Package than about complying with the existing Corporate Sustainability Reporting Directive (CSRD). Only 7% of respondents believe the CSRD requires fundamental revision, and just 37% think it places EU companies at a competitive disadvantage. The majority oppose the Omnibus proposal to raise the employee threshold for reporting from 250 to 1,000, preferring a 500-employee cutoff—even among firms with 500 to 1,000 employees. These findings suggest that many companies value the CSRD for its transparency and strategic guidance and view the Omnibus as a source of regulatory instability rather than relief.

- **Macron and Merz call to abolish EU law on ethical supply chains**

**Bron:** Politico
**Link:** https://www.politico.eu/article/macron-merz-supply-chain-green-ethical/

**Summary:** French President Emmanuel Macron and German Chancellor Friedrich Merz have jointly called for the repeal of the EU's Corporate Sustainability Due Diligence Directive (CSDDD), a regulation mandating companies to monitor their global supply chains for human rights and environmental abuses. Macron's recent speech at Versailles emphasized removing the directive entirely, aligning with Merz's earlier call for its complete repeal. This coordinated stance by Europe's two leading economies marks a significant shift towards a pro-business agenda, challenging the EU's green regulatory framework and potentially undermining key elements of the European Green Deal.

- **Consultation response to SBTi's Net Zero Standard**

**Bron:** Norges Bank Investment Management
**Link:** https://www.nbim.no/en/news-and-insights/consultations/2025/consultation-response-to-sbtis-net-zero-standard/

**Summary:** Norges Bank Investment Management (NBIM) has submitted its response to the Science Based Targets initiative (SBTi) regarding the draft Corporate Net-Zero Standard Version 2.0. While NBIM supports the SBTi's role in providing a credible framework for assessing corporate climate ambition, it expresses concerns about the draft standard's expanded scope, which includes requirements for transition plans, public commitment mandates, fossil fuel policies, and supplier engagement. NBIM emphasizes the importance of focusing on target verification to ensure widespread adoption and effectiveness. It also suggests aligning the standard with the goals of the Paris Agreement, rather than strictly adhering to a 1.5°C pathway, to avoid creating barriers for companies. NBIM advocates for a balanced approach that maintains scientific integrity while ensuring the standards are practical and achievable for a broad range of companies.

- **EU, UK to Work on Linking Carbon Markets**

**Bron:** ESG Today – Mark Segal
**Link:** https://www.esgtoday.com/eu-uk-to-work-on-linking-carbon-markets/

**Summary:** The European Commission and the UK government have announced plans to link their respective emissions trading systems (ETS), aiming to recognize each other's carbon allowances and facilitate mutual exemptions from carbon border taxes. This initiative, part of broader agreements from the recent EU-UK summit, seeks to cover sectors like electricity generation, industry, maritime transport, and aviation, with potential expansion to other areas. A key condition is that the UK's emissions cap and reduction pathway remain at least as ambitious as the EU's. The objective of this partnership is to improve decarbonization initiatives and establish a level playing field for businesses in both regions.