



CSRD update #30 – week 25

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.

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- **Norway and Switzerland sign Agreement on cooperation on Carbon Capture, Utilisation and Storage and Carbon Dioxide Removal**

Bron: Norwegian government

Link: <https://www.regjeringen.no/en/aktuelt/norway-and-switzerland-sign-agreement-on-cooperation-on-carbon-capture-utilisation-and-storage-and-carbon-dioxide-removal/id3109305/>

Summary: Norway and Switzerland have formalized a groundbreaking bilateral agreement—signed on June 17, 2025 during the Longship Launch in Oslo—setting up a legal framework under Article 6 of the Paris Agreement for cross-border carbon capture, utilization, storage (CCUS), and carbon dioxide removal (CDR). This pact enables CO₂ transport from Switzerland to Norway's subsea geological storage sites, outlines robust rules for monitoring, verification, environmental integrity, and reporting, and facilitates the transfer of internationally traded mitigation outcomes. Private-sector pilots have already begun, marking the first-ever durable carbon removal transactions between industrialized nations. Drawing on Norway's 27-plus years of safe CO₂ storage, the deal is intended to both support Switzerland's climate ambitions and pioneer commercial, market-based collaboration in emission reduction and removal.



- **Climate Risk Quantification - Navigating the CSRD Era with Accuracy**

Bron: KPMG

Link: <https://kpmg.com/nl/en/home/insights/2025/05/climate-risk-quantification.html>

Summary: KPMG Netherlands emphasizes that as climate-related risks surge, businesses must evolve beyond traditional narrative disclosures and adopt robust quantitative assessments—especially under the Corporate Sustainability Reporting Directive (CSRD). Their approach involves identifying material physical and transition risks (like carbon pricing, extreme weather, water scarcity), then quantifying these via scenario-based analysis rather than simple likelihood-impact sorting. By building parameter models that dissect hazard, exposure, and vulnerability, firms can derive financial impact ranges rooted in real-world climate data (e.g., IEA, IPCC, NGFS) and expert insight. A case study on water scarcity illustrates how granular modeling—linking regional water stress to potential monetary losses—enhances strategic resilience and compliance. Ultimately, KPMG advocates initiating this quantification now to reduce future uncertainty and elevate both internal decision-making and external stakeholder reporting..

- **EU Parliament, Council Agree to Remove 90% of Companies from CBAM Carbon Import Tax**

Bron: ESG Today – Mark Segal

Link: <https://www.esgtoday.com/eu-parliament-council-agree-to-remove-90-of-companies-from-cbam-carbon-import-tax/>

Summary: European lawmakers in the European Parliament and Council have reached a provisional agreement—under the EU's "Omnibus I" package—to ease the administrative burden of the Carbon Border Adjustment Mechanism (CBAM) for small and occasional importers. They've introduced a new de minimis mass threshold of 50 tonnes per importer per year, effectively exempting around 90% of importers, predominantly SMEs, from CBAM compliance requirements. Despite this relief, the policy's core climate integrity remains intact: over 99% of CO₂ emissions from high-intensity imports (like iron, steel, aluminum, cement, fertilizers) will still be subject to the mechanism. In addition, the deal simplifies key procedures around emissions accounting, authorizations, and verification, while maintaining anti-abuse safeguards. A Reuters report confirms that the threshold cuts the number of obligated importers by more than 90% without diluting the scheme's environmental reach and defers permit sales to 2027. The agreement now awaits formal endorsement before becoming law.



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