



ESG update #62 – week 17

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.

Benieuwd hoe Arana Finance BV uw organisatie kan ondersteunen? Neem [contact](#) op!

- **The G7 Net Zero Temperature Check: Business Insights 2026**

Bron: BSI

Link: <https://www.bsigroup.com/en-GB/insights-and-media/campaigns/the-g7-net-zero-temperature-check-business-insights/>

Summary: The BSI “G7 Net Zero Temperature Check” shows that most G7 businesses remain committed to achieving net zero, but are adapting how they approach and communicate it amid geopolitical instability, rising energy costs, and political uncertainty. Rather than abandoning decarbonization, companies are reframing net zero as a strategy for resilience, risk management, and long-term competitiveness, with a strong majority believing the economic risks of inaction outweigh the costs of transition. However, progress is uneven: while many firms continue to invest and see growth opportunities, barriers such as high costs, policy uncertainty, skills gaps, and limited financing slow implementation, leaving a gap between ambition and action and increasing demand for clearer guidance, standards, and government support.

- **Sustainability leaders urge ISSB to agree to introduce dedicated nature standard**

Bron: Nature Positive Initiative

Link: <https://www.naturepositive.org/news/latest-news/issb-nature-standard/>

Summary: There is growing pressure from businesses, investors, scientists, and civil society for the International Sustainability Standards Board (ISSB) to introduce a dedicated global standard for nature-related disclosures, arguing that nature loss poses material financial risks comparable to climate change and must be integrated into corporate decision-making. Supporters highlight that even if climate targets are met, ongoing biodiversity loss could still destabilize the global economy, making standardized, comparable reporting on nature essential for informed investment and risk management. While the ISSB has begun developing guidance on nature-related risks and opportunities, largely building on frameworks like the TNFD, progress toward a full standalone standard remains uncertain, reinforcing calls for faster, more comprehensive action to address the economic impacts of nature degradation.



- **The EBA consults on major simplification of supervisory reporting to deliver a simpler, smarter and more proportionate framework**

Bron: European Bank Authority – press release 10 April 2026

Link: <https://www.eba.europa.eu/publications-and-media/press-releases/eba-consults-major-simplification-supervisory-reporting-deliver-simpler-smarter-and-more>

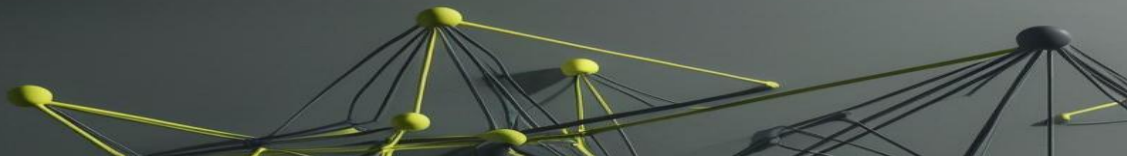
Summary: The European Banking Authority (EBA) is consulting on a major overhaul of EU bank supervisory reporting aimed at making the system “simpler, smarter and more proportionate” while reducing administrative burden without compromising data quality. The proposals include cutting the number of required data points by around 50%, integrating separate processes like stress testing and benchmarking into regular reporting, and strengthening proportionality, especially for smaller, less complex institutions. The package also seeks to improve consistency, transparency, and coordination (e.g., through an EU-wide repository of data requests) while still incorporating new requirements such as ESG and updated accounting standards, with implementation targeted for 2027 following stakeholder consultation.

- **Introducing Product Carbon Footprinting: strengthening resilience across our value chain**

Bron: Ahold Delhaize

Link: <https://newsroom.aholdelhaize.com/introducing-product-carbon-footprinting-strengthening-resilience-across-our-value-chain/>

Summary: Ahold Delhaize is introducing Product Carbon Footprinting (PCF) to gain a more precise, product-level understanding of emissions across its value chain, where the vast majority of its environmental impact occurs. By moving beyond average-based Scope 3 estimates to detailed data on individual products - from farm to shelf - the company aims to improve decision-making, transparency, and collaboration with suppliers, ultimately strengthening supply chain resilience while supporting its climate goals. The initiative reflects a broader shift toward using granular data to identify reduction opportunities, manage risks, and embed sustainability more directly into sourcing and business operations.



- **ISO Releases New Version of Flagship Environmental Management Standard**

Bron: ESG Today – Mark Segal

Link: <https://www.esgtoday.com/iso-releases-new-version-of-flagship-environmental-management-standard/>

Summary: The article reports that the International Organization for Standardization (ISO) has released an updated version of its flagship environmental management standard, ISO 14001:2026, aimed at making it easier for organizations to integrate environmental management into core business strategy and deliver measurable results. The revision maintains the existing framework but introduces clearer guidance, stronger alignment with current sustainability priorities such as climate change, biodiversity, and resource use, and improved integration with other management system standards. While the changes are described as an evolution rather than a major overhaul, the update emphasizes outcomes, accountability, and embedding environmental considerations into decision-making, with a transition period allowing companies to adapt to the new requirements.

- **EU Approves €5 Billion German and Czech Carbon Removal, Green Fuel Plans**

Bron: ESG Today – Mark Segal

Link: <https://www.esgtoday.com/eu-approves-e5-billion-german-and-czech-carbon-removal-green-fuel-plans/>

Summary: As part of the EU's larger decarbonization strategy, the article notes that the European Commission has approved €5 billion in state aid for climate projects in Germany and the Czech Republic. These projects aim to accelerate the production of clean fuels and the removal of carbon. In contrast to the Czech Republic's €3.7 billion program, which will increase sustainable biomethane production for use in industry, transportation, and heating, including converting existing biogas plants, Germany's €1.3 billion plan aims to restore drained peatlands, significant sources of emissions, by rewetting them to act as natural carbon sinks while promoting new agricultural practices. Together, the initiatives highlight a more interventionist EU approach that combines nature-based carbon removal with scaling low-carbon energy infrastructure, supported under the Clean Industrial Deal framework to drive emissions reductions and energy transition goals through 2030.



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