

CSRD update #39 – week 36

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!

- **Stakeholder input invited on the SBTi's Power Sector Net-Zero Standard**

Bron: SBTi

Link: <https://sciencebasedtargets.org/news/stakeholder-input-invited-on-the-sbti-power-sector-net-zero-standard>

Summary: The Science Based Targets initiative (SBTi) has opened a public consultation on the first draft of its Power Sector Net-Zero Standard, inviting input from all stakeholders—across generation, transmission, distribution, storage, trade, and retail—to ensure the framework is scientifically rigorous, practical, and credible. The consultation runs from **September 2 to November 3, 2025**, during which interested parties can review draft materials—including the executive summary, target-setting tool, and methodology reports—and submit feedback via an online survey. The new Standard builds on SBTi's Quick Start Guide for Electric Utilities and is developed to align with its broader Corporate Net-Zero Standard V2, aiming to deliver near- and long-term emission pathways for sector companies while offering consistency across SBTi standards.



- **What Can We Learn From the EU Omnibus Process (So Far)? – Ten Short Lessons**

Bron: Andreas Rasche – Professor and Associate Dean at Copenhagen Business School

Link: <https://www.linkedin.com/pulse/what-can-we-learn-from-eu-omnibus-process-so-far-ten-short-rasche-y6gdf/>

Summary: The EU's ongoing Omnibus process to “simplify” sustainability regulations around CSRD and CSDDD offers important lessons on how not to undermine green policy goals. Calls for rapid simplification came too soon, without real implementation data, giving the impression of a politically driven rollback rather than evidence-based reform. Over-reliance on employee headcount as a reporting threshold risks excluding high-impact sectors like agriculture and real estate, while weak communication of the value of sustainability rules has fueled perceptions of excessive costs and lost competitiveness. The Commission's strategy, which involves framing simplification as urgent deregulation, bypassing impact assessments, sequencing laws poorly, and providing vague or delayed guidance, has resulted in a loss of trust and support, even prompting an inquiry by the Ombudswoman. The process shows that effective reform requires clarity on problems, technical fixes before legal overhauls, transparent processes, and honest communication that emphasizes not only costs but also the long-term value of sustainable business practices.

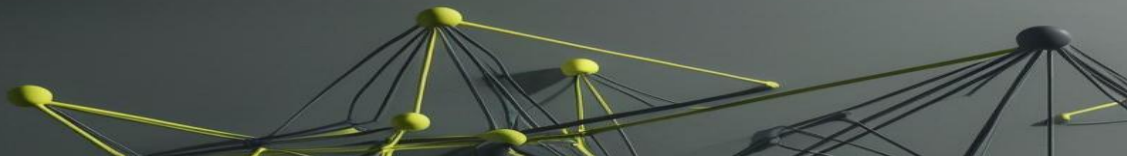
- **Bloomberg Launches New Suite of Sustainable Investing Indices with Customizable Exclusion Criteria**

Bron: Mark Segal – ESG Today

Link: <https://www.esgtoday.com/bloomberg-launches-new-suite-of-sustainable-investing-indices-with-customizable-exclusion-criteria/>

Summary: Bloomberg has today launched its Bloomberg Screened Choice Indices, a new modular suite of market-cap-weighted equity benchmarks that let investors tailor sustainability exclusion criteria across six themes: a Core module (excluding companies involved in thermal coal, tobacco, controversial weapons, and UN Global Compact violations), along with modules for Fossil Fuels & Non-Renewable Energy, Fossil Fuels Enhanced, Vice Products, Weapons, and Controversial Conduct, which cover issues like gambling, alcohol, severe ESG controversies, and more. Investors can select or combine modules—and overlay them onto existing Bloomberg indices—to match their exclusion policies. At launch, Bloomberg is offering 66 preconfigured indices (including the Bloomberg Select, Bloomberg Select FossilEX, and full Screened Choice variants) spanning 11 global regions in both USD and EUR. Drawing on Bloomberg's industry classification system and advanced entity mapping, the indices aim to deliver precise, customizable, and transparent sustainable investment tools.





- **Singapore delays full climate disclosures for small and mid-sized listed companies**

Bron: The Straits Times

Link: <https://www.straitstimes.com/business/companies-markets/singapore-delays-full-climate-disclosures-for-small-and-mid-sized-listed-companies>

Summary: Singapore has given over 550 companies until 2028–2030, or more than 90% of SGX-listed companies, more time to develop internal systems and data collection methods by deferring the ISSB standard's requirement for climate reporting for small and mid-sized listed companies until 2028–2030. Large companies, including Straits Times Index constituents, remain on track to disclose Scope 1 and 2 emissions from FY2025 and Scope 3 emissions from FY2026, though limited external assurance for Scope 1 and 2 has been pushed to FY2029. Regulators ACRA and SGX RegCo cited economic uncertainty and low preparedness among smaller firms as reasons for the delay. Critics, however, warn that the move could undermine Singapore's position as a regional sustainability leader and risk setting a precedent for regulatory weakening across Asia.

- **CBS: Nederland haalt nu al EU-doel 2030 voor daling luchtvervuilende stoffen**

Bron: Accountant // CBS

Link: <https://www.accountant.nl/nieuws/2025/9/cbs-nederland-haalt-nu-al-eu-doel-2030-voor-daling-luchtvervuilende-stoffen/>

Summary: Het Centraal Bureau voor de Statistiek (CBS) meldt op 2 september 2025 dat Nederland nu al voldoet aan de EU-emissiedoelen voor 2030. De uitstoot van stikstofoxiden (NO_x) is teruggebracht tot minstens 61 % onder het niveau van 2005, fijnstof (PM_{2,5}) met ten minste 45 % en ammoniak met circa 21 % en lag in 2024 al onder de emissieplafonds die pas vanaf 2030 gelden. Sinds 2005 is de NO_x-uitstoot vrijwel jaarlijks gedaald, mede dankzij schonere auto's en vrachtwagens, terwijl huishoudens tegenwoordig relatief het meeste fijnstof uitstoten vanwege houtkachels, hoewel ook die uitstoot sinds 2005 daalt. Het CBS waarschuwt dat deze stoffen schadelijk kunnen zijn voor de gezondheid en de natuur: NO_x en fijnstof dringen diep door in de luchtwegen en kunnen luchtwegklachten, astma en hart- en vaatziekten veroorzaken.



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