CSRD update #45 – week 42

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!

- **Sustainability reporting and due diligence: simpler rules for fewer companies**

Bron: European Parliament – press release
Link: https://www.europarl.europa.eu/news/nl/press-room/20251009IPR30836/sustainability-reporting-and-due-diligence-simpler-rules-for-fewer-companies
Summary: The European Parliament's Legal Affairs Committee has voted (17 in favor, 6 against, 2 abstentions) to significantly narrow the scope and simplify upcoming EU rules on sustainability reporting and due diligence. Under the proposed changes, only companies with more than 1,000 employees and net annual turnover over €450 million would be required to carry out detailed social and environmental reporting (including taxonomy-related reporting), with others having voluntary obligations. The due diligence requirements, i.e., the duty for companies to prevent and mitigate harm to human rights and the environment, would apply only to very large EU companies (over 5,000 employees and/or turnover above €1.5 billion), and foreign companies with equivalent turnover in the EU. Obligations would shift toward more quantitative reporting, less administrative burden, more voluntary standards for smaller firms, and guidance via a digital portal with templates etc. Instead of EU-level civil liability, companies violating due diligence duties would face liability at the national level, including fines up to 5% of global turnover, and victims must still receive full compensation.

- **Essayreeks Duurzaamheids-verslaggeving na de CSRD**

Bron: University of Groningen Business School
Link: https://www.rug.nl/business-school/themes/sustainabilitytheme/essayreeks-duurzaamheidsverslaggeving-na-de-csrd
Summary: De essayreeks "Duurzaamheidsverslaggeving na de CSRD" van de RUG onderzoekt de opkomende rol van duurzaamheidsrapportage vanuit uiteenlopende invalshoeken, bedoeld voor bedrijven, accountants, investeerders, Ngo's en andere belanghebbenden. In zes afleveringen belichten de auteurs zowel de wettelijke kant (wetgever), de beoordelingsfunctie (jury), pioniers uit de praktijk, interne beheersing in organisaties, Ngo's als stakeholder én de rol van informatietechnologie in verslaggeving en assurance. Elke bijdrage begint met praktische tips voor ondernemers of lezers van duurzaamheidsverslagen. Het zevende deel van de reeks richt zich op de rol van het Burgerlijk Wetboek bij de verankering van duurzaamheidsverslaggeving in nationale wetgeving. Het bespreekt hoe juridische verplichtingen, aansprakelijkheid en rechterlijke toetsing kunnen bijdragen aan de naleving van de CSRD. Zo benadrukt het essay dat een stevige juridische basis essentieel is om duurzaamheidsrapportage effectief en afdwingbaar te maken. Meer lezen klik hier.

- **California Delays Rulemaking for New Climate Reporting Regulations**

Bron: Mark Segal – ESG Today
Link: https://www.esgtoday.com/california-delays-rulemaking-for-new-climate-reporting-regulations/
Summary: The California Air Resources Board (CARB) has postponed its planned rulemaking for new climate reporting regulations, originally expected in October 2025, until the first quarter of 2026, citing a high volume of public comments and ongoing efforts to define which entities will be covered. The rules derive from California laws SB 253 and SB 261, which require large companies doing business in the state to disclose their Scope 1, 2, and (eventually) 3 emissions and to report on climate-related financial risks. Although the law's reporting timeline has not changed. With Scope 1 and 2 disclosures slated to begin in 2026, Scope 3 in 2027, and climate risk reports as early as January 1, 2026. CARB has indicated it may exercise enforcement discretion during the first reporting cycles. They also issued a draft reporting template for feedback, though initial use of the template is voluntary.

- **LEGO Group Phasing Out Natural Gas to Cut GHG Emissions**

Bron: Mark Segal – ESG Today
Link: https://www.esgtoday.com/lego-group-phasing-out-natural-gas-to-cut-ghg-emissions/
Summary: LEGO is taking concrete steps to phase out its use of natural gas at its factories as part of its climate targets, which include achieving net-zero emissions across its value chain by 2050 and cutting carbon emissions by 37% by 2032 (compared to 2019). In 2023, use of natural gas in LEGO's operations generated about 16,000 tonnes CO_2e. To reduce this, LEGO is implementing several projects: in Nyíregyháza, Hungary, it has drilled wells to access geothermal heat and intends that by 2028 the factory there will rely fully on geothermal rather than natural gas for heating. In Billund, Denmark, 11 buildings switched to district heating (mainly renewables-based) in 2024. And at its factory in Jiaxing, China, it has installed a heat-capture system from chillers, cutting natural gas use by 50%, with plans to expand so that gas use is eventually eliminated.