



CSRD update #54 – week 51

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!

- **Simplified sustainability reporting and due diligence rules for businesses**

Bron: European Parliament

Link: <https://www.europarl.europa.eu/news/en/press-room/20251211IPR32164/simplified-sustainability-reporting-and-due-diligence-rules-for-businesses>

Summary: The European Parliament approved a provisional agreement with EU governments to significantly simplify and narrow sustainability reporting and corporate due diligence requirements for businesses, reducing administrative burdens and aiming to boost competitiveness; under the updated rules, only companies with more than 1,000 employees and a net turnover above €450 million will have to carry out sustainability reporting, smaller firms are largely excluded and reporting standards are streamlined, while due diligence obligations to address environmental and human rights impacts will apply only to very large companies with over 5,000 employees and €1.5 billion turnover, with compliance starting in July 2029 and national-level enforcement, marking a scaled-back approach compared to earlier proposals.



- **EU to Scrap Requirements for 100% Emissions Reduction from New Cars by 2035**

Bron: ESG Today – Mark Segal

Link: <https://www.esgtoday.com/eu-to-scrap-requirements-for-100-emissions-reduction-from-new-cars-by-2035/>

Summary: The European Commission has proposed scrapping the EU's current requirement for a 100 % CO₂ emissions reduction from new cars and vans by 2035, effectively dropping the planned ban on new petrol and diesel vehicles, as part of its new "Automotive Package." Under the revised plan, automakers would instead be required to achieve a 90 % reduction in tailpipe emissions by 2035, with the remaining 10 % offset through measures like using low-carbon steel and sustainable fuels, and a range of vehicle technologies — including hybrids and internal combustion engines — would still be allowed alongside electric and hydrogen vehicles. The change reflects industry concerns over slower EV uptake and global competitive pressures, and also includes tweaks to 2030 targets and added flexibility mechanisms for meeting interim standards.

- **Commission strengthens the Carbon Border Adjustment Mechanism**

Bron: European Commission – Press release 17 December 2025

Link: https://ec.europa.eu/commission/presscorner/detail/en/ip_25_3088

Summary: The European Commission has proposed strengthening the EU's Carbon Border Adjustment Mechanism (CBAM) to close loopholes and make it more effective at preventing companies from avoiding carbon costs on imports, expanding its scope to cover a broader range of high-emission goods and tightening enforcement to ensure accurate emissions reporting, as part of efforts to reinforce the EU's climate policy and limit "carbon leakage" where production moves outside the bloc to escape strict environmental rules.



Disclaimer: Arana Finance B.V. heeft als doel meerdere bronnen op het gebied van duurzaamheidsverslaggeving bij elkaar te brengen en te delen met het netwerk. De inhoud is samengesteld op basis van beschikbare informatie en betrouwbare bronnen, maar biedt geen garantie op volledigheid, juistheid of actualiteit. Deze samenvatting dient uitsluitend ter inspiratie en informatieve doeleinden. Het gebruik van de hierin vermelde informatie is op eigen risico. Wij zijn niet aansprakelijk voor de inhoud van de externe bronnen aangezien Arana Finance B.V. geen contenteigenaar is van de getoonde bronnen. In de selectie voor de CSRD-update weegt Arana Finance B.V. de betrouwbaarheid van de bron af alvorens deze op te nemen in de wekelijkse update.