

CSRD update #42 – week 39

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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- **“The dog ate my homework”: Commission loses face over EUDR IT mess-up**

Bron: WWF

Link: <https://www.wwf.eu/?19285941/The-dog-ate-my-homework-Commission-loses-face-over-EUDR-IT-mess-up>

Summary: In an embarrassing turn, the European Commission has announced yet another delay to the enforcement of the EU Deforestation Regulation (EUDR), blaming unresolved IT problems despite more than two years of preparation, prompting widespread criticism from WWF and forest-policy experts—who argue that the delay imposes heavy stranded costs on companies already compliant and undercuts the credibility of Commission President von der Leyen. WWF’s Anke Schulmeister-Oldenhove condemned the excuse as emblematic of incompetence or a lack of political will, warning that the timing—amid mounting pressure from deregulation champions in the European Parliament and certain Member States—threatens to further weaken the law. Nearly 200,000 citizens recently urged the Commission to preserve strong nature protections, and WWF cautions that postponement risks undermining EUDR’s ability to halt deforestation, which has already claimed millions of trees due to soy, chocolate, beef and leather supply chains.



- **Lack of detailed reporting on businesses’ nature impacts may slow global action to protect world’s ecosystems**

Bron: EY

Link: https://www.ey.com/en_gl/newsroom/2025/09/lack-of-detailed-reporting-on-businesses-nature-impacts-may-slow-global-action-to-protect-world-s-ecosystems

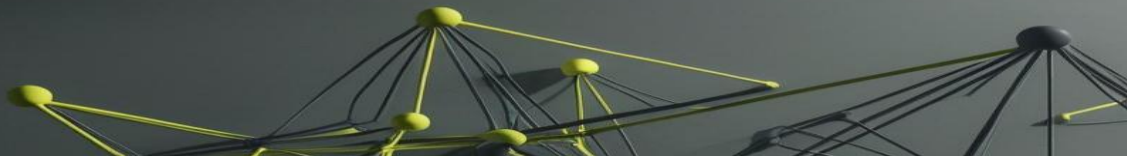
Summary: Despite 93 % of 435 globally significant companies mentioning “nature” in their reports, only around 26 % align with the TNFD framework to disclose meaningful information on nature-related impacts, risks, dependencies, or opportunities—and just 13 % publish standalone nature reports. This superficial treatment of nature disclosures, strong on governance but weak on strategic progress. Undermines transparency, impeding investor decision-making and diluting regulatory and environmental momentum. Experts warn that this corporate reticence may stall global action to protect ecosystems, even as mounting evidence reveals real financial risks from biodiversity loss, water scarcity and ecosystem degradation. Regulators and stakeholders increasingly call for nature to be treated as material to business. Mirroring the shift underscored by the CSRD’s newly expanded scope, but many corporate boards remain unprepared or unconvinced of nature’s relevance to business value and risk management. Click here to read the full [EY 2025 Nature Action Barometer \(pdf\)](#).

- **The sustainability factor: Mastering new drivers of value creation**

Bron: PwC

Link: <https://www.pwc.com/gx/en/issues/esg/climate-sustainability-business-value-creation.html>

Summary: PwC argues that climate and sustainability efforts are increasingly essential strategic levers that help companies preserve and create value by avoiding escalating costs, increasing resilience, and unlocking new revenue opportunities. The global economy could be reduced by nearly 7% by 2035 due to unchecked climate damage, as projected by its economic modeling, which is supported by academic research. This would result in increased costs for firms and societies, including supply-chain disruptions and disaster recovery. In practice, companies that were already dealing with flood and storm risks have used adaptation planning, such as changing their suppliers and making their buildings stronger, to avoid big losses. For example, one company thought it would lose €75 million a year and took steps to protect its business continuity to become more resilient. Overall, the article makes the case that proactive climate risk management and adaptation are no longer optional, but rather critical mechanisms for safeguarding profitability and competitiveness in a fast-warming world.



- **EU to Miss Deadline to Set 2035 Climate Target**

Bron: Mark Segal – ESG Today

Link: <https://www.esgtoday.com/eu-to-miss-deadline-to-set-2035-climate-target/>

Summary: The European Union will fail to meet the UN's end-September deadline to submit a binding emissions reduction target for 2035 under the Paris Agreement, due to unresolved divisions among member states over ambition levels and whether to link the 2035 goal to a proposed 2040 target. Instead, EU leaders issued a non-binding "statement of intent" proposing a 2035 reduction of approximately 66.3% – 72.5% relative to 2019 levels, with final negotiation deferred to the European Council summit in late October. While countries such as Denmark and Spain favor higher ambition aligned with a 90 % 2040 goal, others like Poland, Italy and the Czech Republic insist on lower ends or ranges rather than a fixed target. Raising concerns that the EU risks undermining its credibility and leadership ahead of COP30 climate talks in Brazil this November.

- **EU Omnibus Packages: Streamlining at the Expense of Sustainability Safeguards**

Bron: Andreas Rasche

Link: https://www.linkedin.com/posts/andreasrasche_omnibus-sfdr-activity-7374329331537502209-nCTD

Summary: The first Omnibus package (CSRD/CSDDD) has been the focus of much public debate, but five more packages have since been introduced, four of which weaken sustainability standards in ways that are frequently overlooked: Omnibus III relaxes agricultural conditionality and controls under the CAP, reducing oversight of environmental practices; Omnibus IV suspends battery due diligence for two years, delaying protections against social and ecological harms in mining; Omnibus V gives the defense sector more extensive exemptions from strict chemical regulations like REACH; and Omnibus VI weakens transparency and protections by allowing looser labeling, longer transition periods, and narrower bans in fertilizers and cosmetics. Looking ahead, the EU also plans to review SFDR rules and propose an "Environmental Omnibus" on emissions, waste, and circularity. While cutting red tape can have benefits, the speed and scope of these changes risk undermining hard-won protection for people and nature, and their impacts require scrutiny against the promise of cost savings.



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