

# EU sustainability omnibus simplification proposal explained

## corporate sustainability

Following the announcement of the potential EU sustainability omnibus — an effort to consolidate the CSRD, CSDDD, and EU Taxonomy — the EU has now released its proposal for “simplification packages”.

Here’s a breakdown of the main changes these packages propose...

### CSDDD



Limited to direct business partners only, not encompassing the whole value chain.



Companies would no longer be required to terminate a business relationship as a last resort.



Companies would only need to carry out periodic assessments every 5 years.



Redefining ‘stakeholder’ so it’s limited to reduce obligation only to those directly affected.



Companies won’t have to implement climate transition plans, only adoption of implementing actions.



Removal of provisions on EU-wide civil liability.



Transposition deadline delayed by 1 year — 26 July 2027 instead of 2026.

### CSRD



80% scope reduction: Only applying to companies with 1,000+ employees and EUR 50 million turnover / EUR 25 million balance sheet.



Voluntary reporting standard for companies out of scope.



Companies can’t request information from companies in their value chain outside of scope.



Reasonable assurance requirements on reporting would be removed.



Simplified, non-sector-specific European Sustainability Reporting Standards.



Reporting requirements applicable to specific sectors and requirements for non-EU companies have been postponed until 30 June 2026.



CSRD implementation for companies that would need to start complying in 2026 and 2027 would be delayed up to 2 years.

## What does this mean for businesses?

**Don’t stop or change your sustainability preparations and efforts!**

The EU Omnibus is currently only a **proposal**. In these uncertain times, our experts recommend...

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