

# Update on Sustainability Regulation in EU

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# EU Omnibus - Key Changes to ESRS, CSRD, CSDDD & EU Taxonomy

## Purpose & Background

- On February 2025 European Commission adopted initiative to simplify ESG regulation while preserving the spirit of the EU Green Deal
- The simplification package covers three key regulatory streams: CSRD, CSDDD, and EU Taxonomy
- Aims to balance stakeholder information needs against administrative burden on companies
- Changes entered into force 18 March 2026; member states have 12 months to transpose into national law
- Only the largest companies will continue to report; a major shift from the original ambition

## Key Reductions at a Glance

- **CSRD:** Scope cut to companies with 1,000+ employees and €450m+ net turnover
- **CSDDD:** Compliance threshold raised to 5,000+ employees and €1.5bn+ turnover (starts 2029)
- **ESRS:** Revised standards adopted mid-2026 — fewer mandatory disclosures, simplified DMA
- **EU Taxonomy:** Reduced mandatory KPI reporting; voluntary options extended
- **Value chain companies** ( $\leq 1,000$  employees) protected from excessive data requests



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# ESRS simplifications at a glance

## Reporting & Structure

- Fewer mandatory datapoints – focus on what is material for stakeholder groups
- Fair presentation applies to the sustainability statement as a whole, not individual datapoints
- Simplified double materiality assessment (DMA): top-down, proportionate approach
- Flexibility to omit commercially sensitive information in defined circumstances
- Four-part structure no longer mandatory – alternative structures allowed with justification

## Climate & Transitional Relief

- Choice of GHG boundary: equity share, operational control, or financial control
- Disclose whether climate targets are compatible with a 1.5°C pathway – alignment not required
- Reporting on client-managed assets is optional, not mandatory
- Quick-fix relief provisions extended to companies starting to report in 2027
- Mandatory from reporting periods starting 2027; early adoption possible from 2026



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# Key Milestones

**Feb 2025**



European Commission adopts Omnibus simplification package

**Jan 2026**



EU Taxonomy amendments published in Official Journal – take effect 28 Jan

**Mar 2026**



CSRD & CSDDD changes enter into force – 12 months for member states to transpose

**Mid-2026**



Revised ESRS and VSME standard adopted by the Commission

**2027**



Revised ESRS mandatory; CSDDD assurance standards deadline; financial companies Taxonomy relief ends

**2029**



CSDDD compliance begins for companies above revised thresholds



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# Understanding the Empowering Consumers Directive



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# EU Empowering Consumers for the Green Transition Directive (ECGT)

## SUBJECT OF THE REGULATION

The Directive - known as the directive on "empowering consumers for the green transition» - aims to strengthen consumer protection against unfair commercial practices, promoting more transparent environmental communication. This directive covers:

- **Generic environmental claims**
- **Climate neutrality through offsetting**
- **Unverified sustainability labels**
- **Sustainability of the product as a whole**

## 2 focuses

### Environmental Integrity

Ensures that environmental claims are accurate, evidence-based and verifiable, preventing misleading statements about products, services or corporate sustainability performance.

### Consumer Protection & Trust

Strengthens consumer rights by improving transparency, enabling informed purchasing decisions and protecting consumers from deceptive sustainability-related marketing practices.



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# What changes: from narrative to proof

*The Directive focuses on practices that can mislead consumers.*

## Generic claims

“Green”, “sustainable”, “eco-friendly” claims are high-risk unless qualified and supported.

## Offset-based neutrality

Claims such as climate neutral or positive impact cannot rely only on offsetting logic.

## Unverified labels

Sustainability labels require credible schemes or public authority backing.

## Whole-company overclaim

A partial improvement cannot be presented as if it covered the whole product or company.

## Future performance

Forward-looking claims need clear targets, resources, plan and periodic verification.



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# Sanction exposure: not only a communications issue

*For operators, the risk is legal, commercial, operational and reputational.*

## Sanctions and consequences

EU rules require Member States to provide for maximum penalties of at least 4% of annual turnover for certain widespread infringements, with higher levels possible under national law.

*But the fine is rarely the only problem.*

## Cease & withdrawal

Campaigns, packaging, labels or public claims may need removal or correction.

## Tender and funding risk

Non-compliant claims can weaken positioning in green public procurement or environmental funding contexts.

## Litigation exposure

Misleading advertising can trigger disputes, consumer claims or collective actions.

## Reputational damage

Trust loss is especially damaging in regulated lottery ecosystems.



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# Implementation roadmap

Phase 1

## Claim mapping

Inventory environmental and social claims across website, social posts, campaigns, POS, procurement and events.

Phase 2

## Internal procedure

Define claim guidelines, evidence requirements, claim scope rules, label/certification rules and approval gates.

Phase 3

## Education

Train Marketing, Communications, Retail and Procurement on risks, black list, grey list and evidence standards.

Phase 4

## Monitoring

Control implementation of guidelines and monitor compliance of published messages.

Sustainability owns content consistency.

Legal/Compliance owns regulatory risk.

Business owners own publication discipline.



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# Other Sustainability Regulation in EU and Implications to The Value Chain



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| Regulation                                                                                                                                                               | Status                                                                     | Key requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Implications                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSDDD</b> , Corporate Sustainability Due Diligence Directive                                                                                                          | Adopted at EU level; national transposition and phased application         | Identifying, preventing, mitigating and monitoring human rights and environmental adverse impacts in own operations and value chain, integrating due diligence into corporate governance, and implementing corrective and remediation actions.                                                                                                                                                                                                                                                              | Requires strengthening supplier and value chain management, integrating human rights and environmental due diligence into governance and risk management, and may lead to administrative sanctions and civil liability if obligations are not met.                                                                                                                                                                                                     |
| <b>Forced Labour Regulation (EU) 2024/3015</b>                                                                                                                           | In force, applicable from 14.12.2027                                       | Ensure that products that have been manufactured using forced labour may not be placed on or exported from the EU market.                                                                                                                                                                                                                                                                                                                                                                                   | Requires supply chain transparency, supplier risk assessment focused on forced labour risks, due diligence processes, and the ability to demonstrate that products and supply chains are free from forced labour.                                                                                                                                                                                                                                      |
| <b>ESPR</b> Regulation establishing a framework for setting ecodesign requirements for sustainable products (EU) 2024/1781 (incl. <b>Digital Product Passport, DPP</b> ) | In force, via delegated acts for specific product groups from 2026 onwards | The ESPR applies to operators involved in the placing of products on the market (unless specifically excluded), such as manufacturers, importers, distributors and authorised representatives. It sets product-specific ecodesign and information requirements (incl. Digital Product Passport), with obligations varying between categories of operators.                                                                                                                                                  | The impacts are primarily focused on procurement and supplier management. May require changes to procurement criteria, supplier requirements, and the management and availability of information on products.                                                                                                                                                                                                                                          |
| <b>EED</b> , Energy Efficiency Directive                                                                                                                                 | In force; key national obligations applicable from 1 Jan 2026              | The aim of the EU's Energy Efficiency Directive is to reduce energy consumption and improve energy efficiency. The directive includes obligations concerning energy audits, energy management systems and energy saving, among other things.                                                                                                                                                                                                                                                                | If the energy consumption exceeds the application limit, it must be ensured that an energy audit or energy management system is implemented in accordance with the national deadlines. Energy efficiency requirements for public procurement may also be affected.                                                                                                                                                                                     |
| <b>EUDR</b> , EU Deforestation Regulation                                                                                                                                | In force, applicable as of 30 Dec 2026                                     | The regulation aims to ensure that certain commodities and products placed on or exported from the EU market are not associated with deforestation or forest degradation. It requires operators and traders to carry out deforestation-related due diligence, including collecting information on products and supply chains, geolocation of production plots, and verification that the products are deforestation-free and produced in accordance with relevant legislation in the country of production. | Requires strengthening supply chain transparency, traceability and due diligence (incl. geolocation data and deforestation risk assessment) for relevant commodities and products. May require changes to procurement criteria, supplier requirements and contracts, as well as systems for collecting, managing and providing information to authorities. Non-compliance may lead to fines, confiscation or exclusion of products from the EU market. |

**Please note:** This is not an exhaustive inventory, national application may vary.



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## Phase 2: How to structure the process

*Aligned claim needs a controlled path before publication.*

No claim should go live without an owner, evidence, review and record.

1

### Claim intake

owner, channel, audience, wording

2

### Classification

environmental / social / product / company

3

### Evidence pack

data, scope, methodology, certification

4

### Legal & Compliance review

black list / grey list / local rules

5

### Approval gate

decision, changes, expiry date

6

### Monitoring

published version, controls, updates

The broader the claim, the stronger the proof must be.

- Exact claim wording and intended channel
- Scope: product, service, activity, site, market, time period
- Data source, methodology, assumptions and limitations
- Certification or label basis, including scheme owner and independence
- Approval record from Sustainability, Legal/Compliance and business owner
- Monitoring rule: expiry date, review trigger, corrective action path



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