Question for written answer E-000957/2025
to the Commission
Rule 144
Isabella Tovaglieri (PfE)

Subject: Commission contradictions over the regulation of corporate sustainability

The Commission has brought forward the simplification omnibus package, which is a set of measures designed to simplify the rules on corporate sustainability in relation to regulations adopted by President von der Leyen, at her own initiative, during the last parliamentary term.

In particular:

– 80 % of companies have been excluded from the Corporate Sustainability Reporting Directive, which clearly shows the approach originally adopted to have been a mistake;

– 90 % of companies have been exempted from the obligations under the Carbon Border Adjustment Mechanism, which signals a further rethink of climate strategies;

– the Corporate Sustainability Due Diligence Directive has been amended to alleviate the burden on large companies.

Given the need to simplify and deregulate in order to mitigate the impact on companies of multiple and excessive regulatory burdens, can the Commission answer the following questions:

1. Will it review the arrangements for assessing impacts and consulting with stakeholders so as to ensure a more precise analysis that takes into account the effects on the competitiveness of European companies?

2. Can it quantify the costs already incurred by companies in adapting to the (now-simplified) regulations, and is it considering means of compensating for these costs?

3. Will it adopt a better-integrated approach, assessing the overall impact of legislative packages rather than that of individual proposals, so as to avoid cumulative adverse effects on companies that necessitate regulatory reviews in the short term, hence creating legal uncertainty?

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