

(English version)

**Question for written answer E-001444/26
to the Commission
Catarina Vieira (Verts/ALE)
(9 April 2026)**

Subject: Impact of the Omnibus I simplification package on requesting sustainability information from companies and business partners

Concerns have been raised that the ‘value chain cap’ in the Corporate Sustainability Reporting Directive omnibus (limiting what sustainability information companies can request from suppliers) may have a chilling effect on the sharing of information between business partners and hinder meaningful due diligence under the Corporate Sustainability Due Diligence Directive.

In practice, companies request information for different purposes simultaneously. The risk is that this cap will lead to the information gathered being divided into separate categories that are subject to different rules, forcing companies to rely excessively on lawyers.

Effective supplier engagement requires clarity on:

- (1) whether there are strict limits on what companies can ask their suppliers, and if so, what the consequences are for exceeding those limits;
- (2) whether information gathered through due diligence work or an impact assessment on human rights can be reported later;
- (3) whether it is possible, through contracting, to request information (for reporting or due diligence) beyond the voluntary sustainability reporting standard.

The lack of clarity on these matters and the implications of this for due diligence may discourage companies from engaging in meaningful dialogue with business partners or conducting impact assessments on human rights.

How quickly can the Commission provide clarity and thus prevent the consequences of a lack of clarity from arising?

Submitted: 9.4.2026

**Answer given by Ms Albuquerque on behalf of the European Commission
(17 June 2026)**

The Omnibus I Directive ⁽¹⁾ has introduced a new value chain cap regime for the Corporate Sustainability Reporting Directive (CSRD) ⁽²⁾.

For the purposes of reporting sustainability information under the CSRD, the cap prohibits companies from requiring companies in their value chains with 1000 employees or less to provide information beyond the voluntary sustainability reporting standard.

It nevertheless allows companies to request information beyond that standard, under certain conditions, including that they clearly indicate which requested information goes beyond.

The legal text explicitly states that nothing in the CSRD’s new provisions ‘affects information requests for purposes other than the purpose of sustainability reporting as required by this directive, including requests for the purpose of complying with EU requirements on undertakings to conduct a due diligence process’.

The Omnibus I Directive also aims to limit unnecessary requests for information from business partners under the Corporate Sustainability Due Diligence Directive (CSDDD) ⁽³⁾, but does not link this limitation to the CSRD’s value chain cap.

Neither the CSRD’s value-chain cap, nor the CSDDD’s constraints prevent a company from including in its public reporting information it collected from its value chain partners.

The Commission will consider the possible need for further clarifications of the CSRD provisions agreed by co-legislators depending on demand from stakeholders and any issues arising from the practical experience of implementation, and will issue guidelines for CSDDD, including on the identification process.

⁽¹⁾ Directive (EU) 2026/470 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements, OJ L, 2026/470, 26.2.2026.

⁽²⁾ OJ L 322, 16.12.2022, pp. 15-80.

⁽³⁾ OJ L, 2024/1760, 5.7.2024.