

17 January 2025

President of the European Commission  
Ms Ursula von der Leyen

Executive Vice-President for Prosperity and Industrial Strategy  
Mr Stéphane Séjourné

Executive Vice-President for a Clean, Just and Competitive Transition  
Ms Teresa Ribera

Commissioner for Implementation and Simplification  
Mr Valdis Dombrovskis

Commissioner for Financial Services and the Savings and Investments Union  
Ms Maria Luís Albuquerque

Commissioner for Democracy, Justice, the Rule of Law and Consumer Protection  
Mr Michael McGrath

Commissioner for Climate, Net Zero and Clean Growth  
Mr Wopke Hoekstra

**Subject:** Business views on the EU omnibus proposal

Dear President von der Leyen,  
Dear Executive Vice-President Séjourné  
Dear Executive Vice-President Ribera,  
Dear Commissioner Dombrovskis,  
Dear Commissioner Albuquerque,  
Dear Commissioner McGrath,  
Dear Commissioner Hoekstra,

The undersigned companies and industry associations continue to support the goals of the European Union's sustainability due diligence and company reporting rules. These initiatives have the potential to drive long term resilience and value

for European businesses in support of competitive advantage. To achieve these goals, we need consistency, clarity and confidence in their application. We write now to urge at this critical juncture that you focus on delivering the much-needed practical implementation of these rules.

Investment and competitiveness are founded on policy certainty and legal predictability. The announcement that the European Commission will bring forward an “omnibus” initiative that could include revisiting existing legislation risks undermining both of these.

We welcome your public commitment to maintain the content of the relevant legislation and limit any changes to those that reduce redundant or overlapping reporting requirements. However, we are concerned about the potential for others to use this process to call for the legislation to be reopened for political renegotiation. Parts of the legislation are already in force, and companies have already invested significant resources in preparing for and meeting the new requirements. Predictability is critical to the ability of all actors, including businesses, to make informed decisions.

Therefore, we urge the European Commission to publicly clarify that this “omnibus approach,” if embarked upon, will not allow already agreed and adopted legal texts to be reopened for renegotiation.

We are particularly concerned about the potential reopening of the Corporate Sustainability Due Diligence Directive (CSDDD), especially as the CSDDD does not introduce any overlapping reporting requirements. A great deal of effort was made by all parties during the negotiation of the CSDDD to ensure the legislation supplemented the Corporate Sustainability Reporting Directive without creating any overlapping requirements.

The most practical step the European Commission can take to support future competitiveness is to focus on developing the clear and practical guidance needed to support businesses in implementing the CSDDD. This must include publishing and proceeding with the planned consultation seeking views from businesses, among others, on their needs and priorities for CSDDD guidance.

The European Union’s due diligence and reporting rules are based on authoritative and established international sustainability due diligence standards which many companies have spent years putting into practice. Now that many of these standards have been translated into European law, and other jurisdictions are considering similar measures, we want to continue that investment.

We stand ready to work together to harness the potential benefits of the EU’s approach to corporate due diligence and reporting, which include creating a level playing field for the reward and recognition of robust, holistic business

performance. We are certain that with clear guidance and support from the European Commission, implementation of the existing rules will be both practical and workable for companies, working people, consumers, and the European economy. \*

DP World  
Ferrero  
HAKRO  
Ingka Group  
L'Occitane  
Mars, Incorporated

Nestlé  
Primark  
Signify  
Unilever  
Vattenfall

NEI Investments  
Ethical Trading Initiative  
Global Network Initiative



INGKA GROUP  
An IKEA retailer

\* Additional signatories are added to the letter on an ongoing basis. This letter was first published on 17 January 2025.