

Webinar

Navigating the EU's Omnibus Simplification Agenda

What Manufacturers Need to Know About Regulatory Changes in Sustainability, Chemicals, Data Protection, AI & More

11th February 2026





**Q&A
Session**

**Slides &
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Recording**



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Mission Statement

Ensure global companies have the tools & information to build safe, sustainable products in a world full of change

Meet the Team



Hannah Janknecht,
Senior Regulatory
Compliance Specialist



Valentina Marchetti,
Senior Regulatory
Compliance Specialist
and Team Lead



Ani Nozadze,
Senior Regulatory
Compliance Specialist
and Team Lead



Michelle Walsh,
Senior Regulatory
Compliance Specialist
and Senior Team Lead

Agenda

1. **Omnibus I:** CSRD, CSDDD, CBAM, Taxonomy, Sustainable Finance
2. **Omnibus IV:** Batteries, Digitization and SMEs, GDPR
3. **Omnibus IV:** Omnibus VI: Chemicals & Cosmetics
4. **Omnibus VII:** Digital Omnibus: Data Protection & AI
5. **Omnibus VIII:** Environmental Omnibus
6. Key takeaways
7. Q&A Session



Overview - Omnibus Simplification Packages





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Omnibus I

CSRD, CSDDD, CBAM, Taxonomy



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Corporate Sustainability Reporting Directive (CSRD)

Current Status	Key Changes	What Happens Next?
<p>Stop the Clock EiF 17 April 2025</p> <p>Content Amendment Adopted by Parliament on 16 Dec, waiting for Council endorsement + publication</p>	<p>Stop the Clock: Large non-public companies now report from 2027 instead of 2025</p> <p>New thresholds:</p> <ul style="list-style-type: none"> ● EU companies: > 1,000 employees & net annual turnover > €450m ● Non-EU companies: EU net turnover > €450m with subsidiaries or branches generating EU turnover >€200m <p>Result: Est. 80–90% of companies removed from scope</p>	<p>Watch out for limited assurance standards to be adopted by COM by 1 July 2027.</p> <p>Sector-specific standards are gone, but sector-specific guidance might be adopted based on company demand!</p> <p>Look out for MS implementations (penalties + changes to existing implementations re thresholds).</p>
<p>ESRS Drafts sent to COM on 3 Dec 2025 - expected to be finalized by mid 2026</p>	<p>Data point cuts of around 60 %</p> <p>Reliefs (Anticipated Financial Effect, Transition, Undue Costs or Effort) Fair Presentation Principle Voluntary Data Points Removed</p>	<p>ESRS 2.0 be applied in FY 2027</p> <p>Watch out for additional 1 month public consultation in Q1/2 of 2026.</p> <p>Watch out for updated implementing guidance (IG 1 - 3) and upcoming voluntary implementing act for companies no longer in CSRD scope.</p>

Corporate Sustainability Due Diligence Directive (CSDDD)

Current Status	Key Changes	What Happens Next?
<p>Stop the Clock EiF 17 April 2025</p> <p>Content Amendment Adopted by Parliament on 16 Dec, waiting for Council endorsement + publication</p>	<p>New thresholds</p> <ul style="list-style-type: none">● EU companies: > 5,000 employees & net annual turnover > €1.5 billion (est. 70-95 % reduction)● Non-EU companies: net annual turnover >€1.5 billion <p>Compliance postponed to 26 July 2029</p> <p>Risk-based due diligence</p> <p>No Climate Transition Plans</p> <p>No harmonized liability (MS laws apply)</p> <p>MS implementation by 26 July 2028</p>	<p>Watch out for public consultation on COM implementing guidelines (to be made available by 26 July 2027).</p>

Taxonomy Regulation - Delegated Acts



Current Status	Key Changes	What Happens Next?
<p>Commission Delegated Regulation (EU) 2026/73 published in the Official Journal on 8 January.</p> <p>Amending:</p> <p>Disclosures Delegated Act</p> <p>Climate Delegated Act</p> <p>Environmental Delegated Act</p>	<p>New materiality thresholds: 10 % materiality threshold for OpEx, CapEx and turnover (to be assessed separately). OpEx can be omitted entirely if not material.</p> <p>Reduced reporting templates: 64% cut in data points for non-financial companies</p> <p>Do no significant harm (Pollution, Annex C): simplifications for reporting of ozone-depleting substances and for chemicals present in articles</p>	<p>New rules applicable from 1 January 2026.</p> <p>For FY 2025, companies have the option to use either the new rules or apply the previous versions of the Delegated Acts.</p> <p>Call for Evidence - Review Climate & Environmental Delegated Act launched in Nov 2025</p>

Carbon Border Adjustment Mechanism (CBAM)

How does CBAM work?

- Preventing **Carbon Leakage** by putting a price on import of carbon-intensive products (cement, iron and steel, aluminium, fertilisers, electricity, and hydrogen)
- Reporting Phase 2023 - 2025; Mandatory application from **1 January 2026**

Changes made by Regulation (EU) 2025/2083

Issue	Original Rule	New Rule
Certificate Sales Start	1 January 2026	1 February 2027
Application for Status of Authorized CBAM Declarant	Application to be submitted by 1 January 2026	Still to be submitted by 1 January 2026, but grace period until 31 March 2026
Annual Declarations Due	31 May the following year	30 September the following year
De Minimis Exemption	150 Euro/ Consignment	50 tonnes/ year (excl hydrogen and electricity)
Quarterly Certificate Ratio	Ratio of certificates to cover 80% of embedded emissions in goods imported since start of the year	Ratio of certificates to cover 50% of embedded emissions in goods imported since start of the year



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Omnibus IV

SMC, Digitization, Common Specifications,
Batteries



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Omnibus IV - Small Mid Caps

Proposal: Creation of New Category of Company - SMCs

May 2025 - EU Commission: **250 to 750 employees** + max turnover \leq €150M or balance sheet total \leq €129M.

Sept 2025 - EU Council Proposal: **< 1000 employees** + max turnover \leq €200M or annual balance sheet total \leq €172M.

Significance: More companies could qualify for exemptions from certain EU law requirements

EU Batteries: Exempts SMCs from Due Diligence (DD) requirements. Economic operators must publish a DD report every 3 years instead of annually.

EU GDPR (Data Protection): Exempts companies with <750 employees from maintaining records of data processing activities unless there is a **'high risk'** to data subjects' rights and freedoms.



Omnibus IV - Digitalization

Proposal to Move from Paper to Digital

- Promotion of 'Digital by Default' principle
- Proposal to removing mandatory paper requirements in certain laws
- Amends 20 laws!
- Instructions Manuals *may* be provided in electronic form *except* Safety Instructions to protect consumers
- Submission of conformity and technical documentation in digital form



Omnibus IV - Common Specifications

Proposal to use Common Specifications for Creating Presumption of Conformity

New alternative means for demonstrating conformity with essential requirements set by EU rules

Fall back option where Harmonised Standards do not exist, are not available, are insufficient, or there is an urgent need

- Eliminates headaches for companies
- Allows compliance with the essential requirements
- Amends 20 laws
- *Examples:* EU RoHS, LVE, EMC, Radio Equipment, Pressure Equipment



Omnibus IV - Stop the Clock for Batteries

Due Diligence Obligations

On 31 July 2025, Regulation (EU) [2025/1561](#) amended the EU Batteries & Waste Batteries Regulation 2023/1542.

- **Due diligence Obligations (Article 48(1)):**
Previously 18 August 2025; now 18 August 2027.
- **Guidelines (Article 48(5)):**
Previously 18 February 2025; now 26 July 2026.





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Omnibus VI

Chemicals & Cosmetics



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Omnibus VI - Chemicals Simplification Package

Part 1: "Stop-the-Clock" Legislation

- Status: **In force** (Reg (EU) 2025/2439)
- Scope: Temporary **postponement** of selected **CLP obligations** (Label formatting, update timelines & ads/distance sales) until **1 January 2028**



Part 2: Substantive Regulatory Amendments

- Status: **Draft**
- Scope: proposed amendments to
 - CLP Regulation (EC) No 1272/2008
 - Cosmetic Products Regulation (EC) 1223/2009
 - Fertilising Products Regulation (EU) 2019/1009

Part 2 - Proposed amendments to CLP



- Removal of mandatory label formatting rules; focus on **readability**
- **Flexible timing** for label updates (“without undue delay”)
- Revision of **advertisements** and **distance sales** rules
- **“Digital contact”** added to the label
- Expanded use of **digital labelling**
- Simplified labelling for small packaging

Part 2 - Proposed Amendments to Cosmetics Regs

- Clarified **CMR derogation framework** and timelines
- Clearer and faster **ingredient** inclusion procedures
- Simplified **nanomaterials notification** requirements
- Digital tools to support labelling and compliance





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Omnibus VII

Digital Omnibus: Data Protection & AI



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Digital Omnibus

Changes proposed to the GDPR, ePrivacy Directive, the Data Act, and other digital laws.

Main changes proposed to the GDPR:

- Updated **definitions**
- Subsequent **processing**; processing of special categories of personal data; processing for AI training purposes
- Abusive data subject **access requests**
- Relaxed **transparency** requirements
- Common portal for **data breach reporting**
- Data Protection **Impact Assessments**
- **Cookies** / online tracking

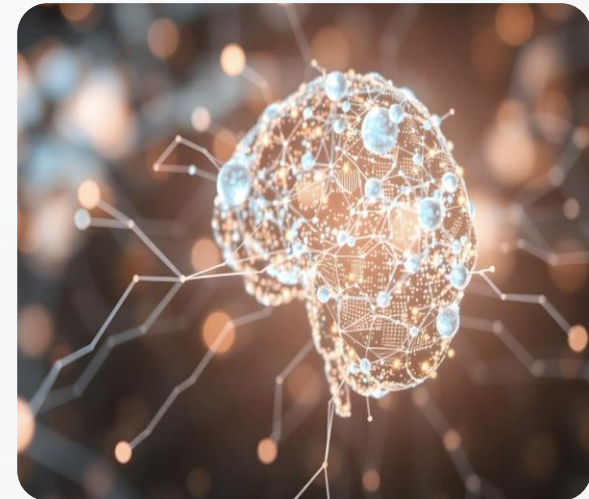


Digital Omnibus on AI

Changes proposed to the AI Act and consequential changes to the Civil Aviation Regulation.

Main changes proposed to the EU AI Act:

- **Application dates** for high-risk AI systems:
 - readiness-based application dates,
 - transitional period for generative AI;
- Extending certain simplified obligations from SMEs to SMCs
- Shifting the **AI literacy** obligation
- Reducing the **registration** burden
- Centralised **oversight**
- New basis for bias detection
- Broadening the use of AI **regulatory sandboxes**





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Omnibus VIII

Environmental



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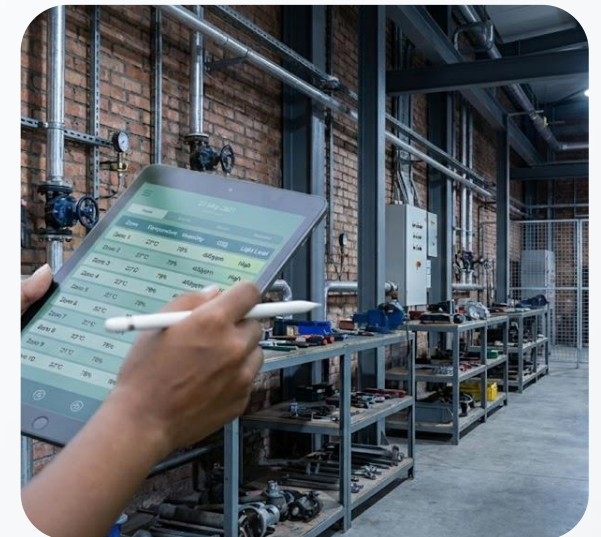
Omnibus VIII - EIA and EMS

Speeding-up Environmental Assessments (EIA)

- **Concerns:** Plans, Programmes and Projects falling under the
 - Water Framework,
 - Strategic Environmental Assessment,
 - Birds and Habitats and
 - Environmental Impact Assessment Directive
- Member States to establish **Single Point of Contact**
- **Clear and reduced deadlines** for authorities to review EIAs and conduct public consultations

Simplified Environmental Management Systems (EMS)

- A single EMS **covering several installations** in the same Member State
- **Reduced EMS content** (no chemical assessment and inventory and no indicative transformation plan)
- Postpone EMS obligations from 2027 to **1 July 2030**



Omnibus VIII - EPR Authorised Reps for Packaging, Batteries & WEEE

Proposed Suspension of requirement to appoint an Authorised Representative

- **Proposal:** Suspension of requirement for **EU based companies** to appoint an AR for Packaging, WEEE, Batteries & Single-Use- Plastics EPR until **1 Jan 2035!**
- **Result:** EU based companies that sell products in another member state can choose to appoint an AR *OR* fulfil EPR obligations by themselves.
- **Continued Responsibility:**
 - Rules will **not** change for producers outside EU!
 - Obligation to register, report & pay EPR fees will remain for all producers..





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Key Takeaways



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Key Takeaways



- **Omnibus I:**

- Re-assess applicability to your company
- More time to prepare - not more time to wait! Many other sustainability laws remain unchanged!

- **Omnibus IV and VIII:**

- Simplification is key to cutting red tape, reduce costs, and modernise EU Product rules.
- However, be careful - these changes are merely tools to make companies more efficient, it does not remove requirements in many sustainability laws. (R2R, Packaging Regulation, Green Washing Directive, all apply from 2026!)



Key Takeaways

- **Omnibus VI:**

- *CLP*: time and simplification apply to labels, not to hazards.
- *Cosmetics*: the risk-vs-hazard debate continues.

- **Omnibus VII:**

- Harmonising incident reporting.
- More consistency under GDPR.
- Delaying application dates in the EU AI Act - more time to act (nor more time to wait).

- ***Horizon scanning/regulatory tracking***



Questions?



Lets Talk



Hannah Janknecht,
Senior Regulatory
Compliance Specialist



Valentina Marchetti,
Senior Regulatory
Compliance Specialist
and Team Lead



Ani Nozadze,
Senior Regulatory
Compliance Specialist
and Team Lead



Michelle Walsh,
Senior Regulatory
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and Senior Team Lead