

# White & Case Key Takeaways:

## The clock's still ticking: What the EU's Omnibus I Package means for boards

Roundtable hosted by [White & Case, London](#), 1 October 2025

### Setting the Scene

The European Commission's **Omnibus I package** represents the most significant rethink of the EU's sustainability framework to date. Framed as a simplification, it introduces delays, higher thresholds, and pared-back datapoints. Yet for boards, the message is clear: this is not a retreat from sustainability regulation but a **reset of pace and process**.

Participants at our London roundtable discussed what this means in practice for directors, legal teams, and sustainability leaders.

### Omnibus I Proposal – What changes are on the table?

The EU's legislative process is in full swing to debate and find agreement on changes to the EU CSRD and CSDDD, including:

- **CSRD:** Two-thirds of the original data points remain, but obligations are reinforced (i.e. for certain provisions, "may" has become "shall"). Timelines have been delayed by two years and thresholds raised, reducing the number of companies in immediate scope.
- **CSDDD:** Scope narrowed to Tier 1 suppliers; timelines have been delayed by one year; EU-wide civil liability removed; and transition plan requirements softened.

 **Stop-the-Clock:** The Omnibus delays certain obligations by up to two years – but the clock is still ticking for companies that need to prepare governance and reporting processes.

While the Stop-the-Clock proposal has been adopted, the substantive changes to CSRD and CSDDD are still subject to an agreement between the EU institutions. New sustainability reporting standards under the CSRD are still in development by the European Commission.

### Boards in the Spotlight

The discussion highlighted that **legal uncertainty is not neutral**:

- **Litigation risk is rising.** Even where novel ESG claims fail, they expose board decision-making to scrutiny. *ClientEarth v Shell* shows how claims can reveal a board's rationale and internal deliberations.
- **Processes matter as much as outcomes.** We expect that regulators will be willing to allow some pragmatic leeway during the transition and enactment phase, provided that companies can demonstrate that they took reasonable steps to implement compliant processes and oversight. The onus will be on boards to show genuine engagement.
- **Transparency vs. protection** is critical. Boards need clear lines between what is disclosed externally and what remains internal.
- **Leadership vs. minimum compliance:** Some companies are using this period to position as ESG leaders; others are holding back. Most will fall somewhere in between, but inaction carries reputational and compliance risk. Companies can still draw on the [OECD Guidelines](#) and the [VSME Standard](#) as practical baselines during this period of uncertainty.



**Boards must demonstrate expertise and oversight** – regulators expect meaningful, documented engagement with salient risks and, in some cases, this will require specialist expertise.

### Strategic Outlook

Roundtable participants agreed that the current phase feels less like dismantling and more like **distillation**. The core rules are here to stay and will crystallise over the next few years.

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For boards, the delay is an opportunity – not a pause button. Using the breathing space to embed stronger internal processes, map risks, and engage with stakeholders can create long-term resilience and competitive advantage.

And while UK directors remain somewhat shielded from personal liability, EU enforcement, investor pressure, and global litigation trends mean that boards cannot afford complacency.

 **Momentum matters** – companies slowing down risk being overtaken by peers who use the delay to strengthen governance and reporting readiness.

## Our Thinking

At White & Case, we see Omnibus I as part of a **wider trend towards recalibration, not rollback**. Sustainability reporting and due diligence rules may be delayed or simplified, but they are not disappearing. Boards that treat this period as preparation time will be better placed to withstand regulatory scrutiny, investor expectations, and litigation risk.

We help boards and executives:

- Track and interpret shifting EU rules (CSRD, CSDDD, CBAM, Green Claims, and more)
- Design governance frameworks that demonstrate oversight and resilience
- Navigate litigation risk and public scrutiny of board decision-making
- Translate regulatory uncertainty into a competitive advantage

 **We view the Omnibus not as a compliance headache, but as a chance for boards to reset and strengthen their approach – turning uncertainty into opportunity.**

You can explore more of our thinking here:  
**Sustainability & Responsible  
Business Insights**

## Get in Touch

For tailored legal advice on the EU Omnibus and broader sustainability regulation, please reach out to our roundtable hosts:



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