



Corporate Sustainability Overview | 2025

C25 companies on Nasdaq Copenhagen

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Data collection, analysis and terminology – methodology and disclaimer

The presentation is based on publicly available information found in the OMXC25 companies’ publications, e.g. annual reports, notices to convene AGMs, etc. for the financial year 2024. Such information has not been independently verified. Direct comparison of the Companies is, at times, not possible due to differences in terminology, focus and structure. Percentages in the presentation have been rounded to whole numbers. The Overview uses the following abbreviations: BoD: Board of Directors and ExMa: Executive Management. This presentation uses the term “**corporate sustainability**” to cover a broad range of legal and commercial considerations which also include the terms ESG (Environmental, Social and Governance) and CSR (Corporate Social Responsibility). This presentation is not exhaustive, is not intended to provide legal advice and cannot be relied on for any purposes.

Introduction

In this Corporate Sustainability Overview, we provide our annual update and introduction to key trends related to corporate sustainability by offering examples and statistics from Danish OMXC25 companies (the ‘**Companies**’) for the financial year 2024.

Looking forward, 2025 will be another defining year for sustainability-focused legislation. The central theme in the first half of 2025 has been the Omnibus package, which has resulted in a postponement of certain obligations under relevant legal sustainability frameworks and will result in a simplification of the associated requirements.

Following the recommendations of the Draghi report on EU competitiveness, the European Commission announced in February 2025 a first series of Omnibus packages. The aim of these packages is to reconcile the EU’s ambitions for sustainability with the ambitions to strengthen the competitiveness of EU companies.

On a global scene, there is also an observable trend towards less sustainability legislation and a narrowing of sustainability requirements.

The financial year 2024 marks the first year of mandatory reporting under the current Corporate Sustainability Reporting Directive (‘CSRD’) for the first wave of companies, including most of the Danish OMXC25 companies. Accordingly, the CSRD requirements have a material impact on sustainability reporting, e.g the sustainability reporting now being part of the annual report instead of a separate report, thus making the annual report noticeably longer.

This year, we have also seen a notable decrease related to sustainability governance trends, including with regard to the number of sustainability-related proposals at the annual general meetings. We have also experienced less interest in introducing separate contractually agreed sustainability targets, in particular in facilities agreed with lending banks, over the last year.

We hope you will find useful information and inspiration in this year’s sustainability overview.

Copenhagen, October 2025

Gorrissen Federspiel

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Companies in the benchmark analysis

OMXC25 companies included in the analysis for the financial year 2024¹

A.P. Møller - Mærsk A/S	NKT A/S
Ambu A/S	Novo Nordisk A/S
Bavarian Nordic A/S	Novonesis Plant Biosolutions A/S
Carlsberg A/S	Pandora A/S
Coloplast A/S	Rockwool International A/S
Danske Bank A/S	Royal Unibrew A/S
Demant A/S	Sydbank A/S (new)
DSV A/S	Tryg A/S
Genmab A/S	Vestas Wind Systems A/S
GN Store Nord A/S	Zealand Pharma A/S
ISS A/S	Ørsted A/S
Jyske Bank A/S	

OMXC25 companies included in the analysis for the financial year 2023

A.P. Møller - Mærsk A/S	Jyske Bank A/S
Ambu A/S	NKT A/S
Bavarian Nordic A/S	Novo Nordisk A/S
Carlsberg A/S	Novonesis Plant Biosolutions A/S
Coloplast A/S	Pandora A/S
Danske Bank A/S	Rockwool International A/S
Demant A/S	Royal Unibrew A/S
DSV A/S	Tryg A/S
Genmab A/S	Vestas Wind Systems A/S
GN Store Nord A/S	Zealand Pharma A/S
ISS A/S	Ørsted A/S

OMXC25 companies included in the analysis for the financial year 2022

A.P. Møller - Mærsk A/S	ISS A/S
Ambu A/S	Jyske Bank A/S
Bavarian Nordic	Netcompany Group
Carlsberg A/S	Novo Nordisk A/S
Chr. Hansen Holding A/S	Novozymes A/S
Coloplast A/S	Pandora A/S
Danske Bank A/S	ROCKWOOL International A/S
Demant A/S	Royal Unibrew A/S
DSV A/S	Tryg A/S
FLSmidth & Co. A/S	Vestas Wind Systems A/S
Genmab A/S	Ørsted A/S
GN Store Nord A/S	

1) For purposes of the calculations in this Overview in respect of the OMXC25, 23 companies are included. A.P. Møller – Mærsk A/S is counted once, despite having two listed share classes. Additionally, Nordea Bank Abp is not included in the analysis, as it is subject to Finnish law. It should be noted that, following the merger between Novozymes A/S and Chr. Hansen Holding A/S in June 2024, a vacancy arose in the OMXC25 index, which was filled by Torm Plc. In December 2024, Torm Plc was replaced by Sydbank A/S. In the 2024 Sustainability Overview, Torm Plc was not included, as it is subject to English law, whereas Sydbank A/S is included in this year's analysis. As a result, this year’s analysis includes 23 companies, compared to 22 companies last year. Consequently, some of the statistics may show an increase compared to last year that does not reflect an actual increase. Finally, Ambu A/S and Coloplast A/S do not use the calendar year as their financial year, which is why the basis of information for those companies is the financial year 2023/2024.

Benchmark tables and statistics

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Corporate Sustainability – Legal Landscape and Key Trends

Sustainability governance and reporting landscape – key focus points

Omnibus: Simplification of sustainability legislation

In February 2025, the EU Commission presented its first proposal on amendments to parts of the recently adopted sustainability legislation. The proposal is part of what is referred to as the Omnibus proposal. The Omnibus proposal aims to simplify certain sustainability requirements across the EU and to deliver on the EU Commission’s ambition to boost competitiveness and reduce burdens on European businesses.

The first Omnibus simplification package contained four proposals aiming at simplifying the rules under the following sustainability frameworks:

- Corporate Sustainability Reporting Directive (CSRD)
- Corporate Sustainability Due Diligence Directive (CSDDD)
- The Taxonomy Regulation
- Carbon Border Adjustment Regulation (CBAM)

On 16 April 2025, the **‘Stop-the-Clock’ Directive** was published in the Official Journal of the EU, officially postponing the application deadlines for sustainability reporting under the CSRD and the due diligence requirements under CSDDD for a large group of EU companies.

The Stop-the-Clock Directive allows time for the EU Parliament and the Council to agree on the substantial changes to the CSRD and CSDDD (**the substance proposal**) proposed by the EU Commission as part of the Omnibus proposal, which is subject to a separate legislative process.

- The CSRD requirements for companies in waves 2 and 3 which have not yet started reporting under CSRD are postponed from 2026 and 2027 to 2028.
- The deadline for implementation and first application of the CSDDD is postponed from 2027 to 2028.

Member States must transpose the Stop-the-Clock Directive into national law by 31 December 2025. The directive amendment is expected to be implemented in Danish law before the end of 2025.

As a consequence of the postponement, the requirement for second and third wave companies to appoint an auditor or independent assurance provider to issue an assurance statement on the sustainability report is likewise postponed.

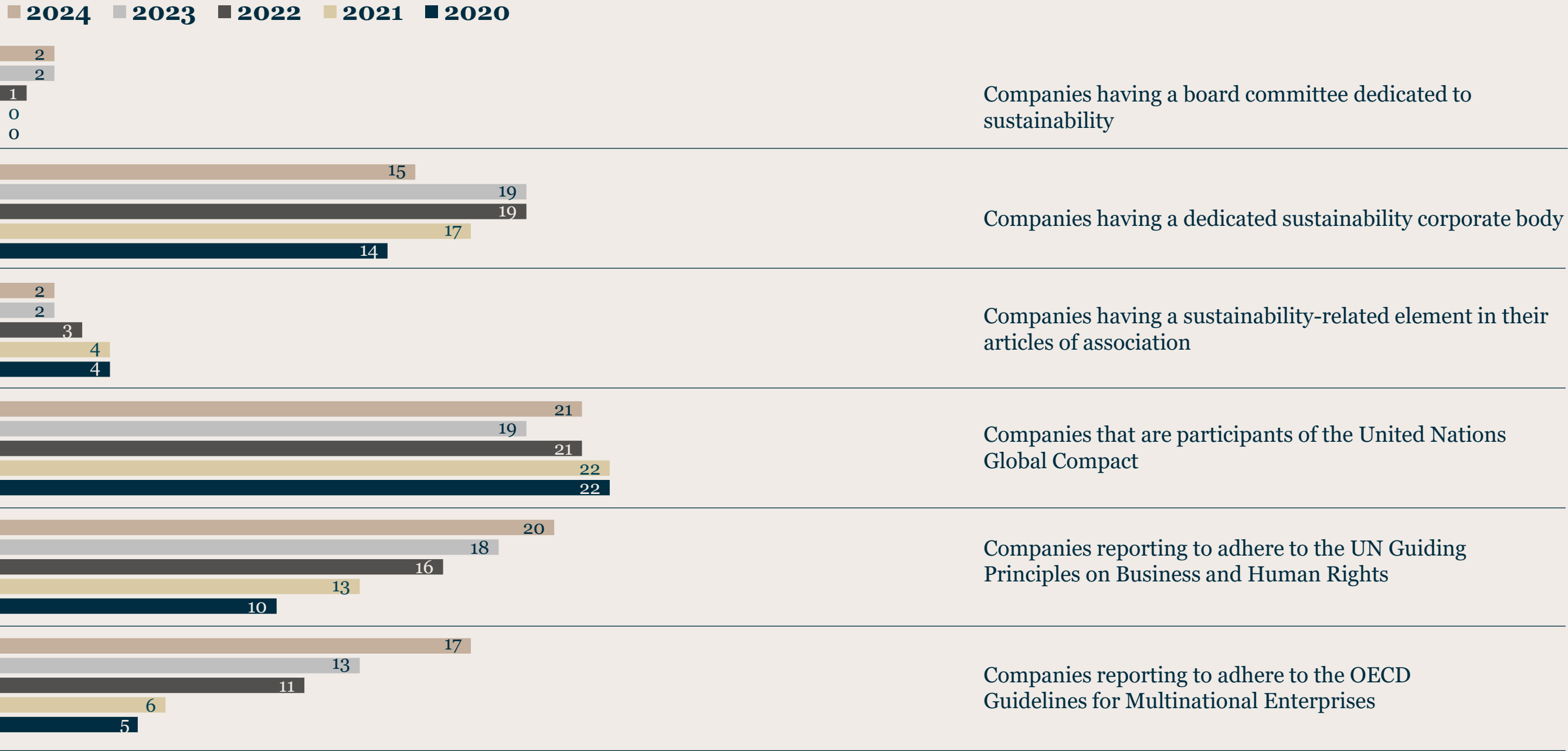
All amendments to the CSRD and CSDDD other than the postponement are part of **the substance proposal**. The EU Commission and the Council have concluded their internal discussions on the proposals, and the Council has adopted its negotiating mandate. The Parliament is expected to vote on its position on the proposal in **October 2025**. Subsequently, the Council and the Parliament can start negotiations on the substance proposal.

Page 27 contains a summary of the proposed amendments to the CSRD and CSDDD from the EU Commission and the Council.

Continuation of obligation to report on Corporate Social Responsibility (section 99a reporting)

The Danish draft bill implementing the Omnibus into Danish law entails that companies in scope of the CSRD reporting requirements (as postponed) must *continue* to report in accordance with the prior version of section 99a of the Danish Financial Statements Act until they become required to report in accordance with the CSRD requirements.

Key sustainability governance and reporting trends²



2) Due to the inclusion of Sydbank A/S, there is one additional company in our calculations compared to last year. In last year’s analysis, we included 22 companies, and in this year's analysis 23 companies are included. As a result, some of the statistics may show an increase compared to last year, which does not necessarily reflect an actual increase.

Sustainability and Corporate Governance

Corporate sustainability bodies and separate, dedicated sustainability committees

In 2024, the number of Companies with a **separate, dedicated sustainability committee** as part of the Board of Directors were 2 (9%), which is the same as in 2023.³

The number of Companies with an established **separate sustainability body that reports directly to the ExMa or BoD** decreased from 19 (86%) in the financial year 2023 to 15 (65%) in 2024.

Note that a number of Companies include ESG and sustainability matters within their audit committees.

CSRD impacts governance structures and trends

According to the CSRD:

‘Member States may allow the tasks assigned to the audit committee in relation to sustainability reporting and in relation to the sustainability reporting assurance function to be carried out by the administrative or supervisory body as a whole or by a specialized body set up by the administrative or supervisory body.’

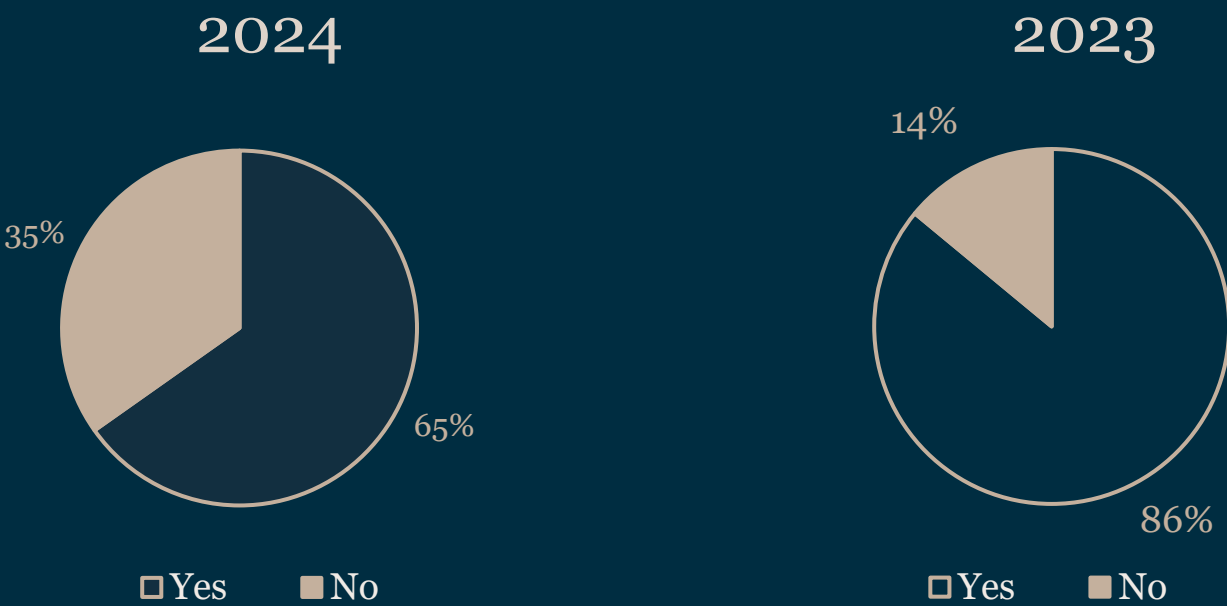
Thereby, the CSRD emphasizes that sustainability reporting can be handled by the Board of Directors as a whole or by a separate, dedicated body established by the Board of Directors; however, it is not a requirement.

3) A.P. Møller-Mærsk has abolished its sustainability committee at the annual general meeting held on 18 March 2025.

Separate, dedicated sustainability BoD committee



Corporate sustainability body



Board committees dedicated to ESG and sustainability

Company	Separate, dedicated sustainability committee as part of the board of directors
AMBU	No
A.P. Møller-Mærsk	Yes, an ‘ESG Committee’. However, A.P. Møller-Mærsk has abolished its sustainability committee at the annual general meeting held on 18 March 2025 ⁴
Bavarian Nordic	No
Carlsberg	No
Coloplast	No
Danske Bank	No ⁵
Demant	No
DSV	No
Genmab	No
GN Store Nord	No
ISS	No
Jyske Bank	No
NKT	Yes, an ‘ESG Committee’. The Committee provides strategic oversight of the company’s Environmental, Social, and Governance (ESG) initiatives.
Novo Nordisk	No
Novonesis	No
Pandora	No
Rockwool	No
Royal Unibrew	No
Sydbank	No
Tryg	No
Vestas Wind Systems	No
Zealand Pharma	No
Ørsted	No

4) According to the company’s website at the annual general meeting on 18 March 2025, the ESG Committee was replaced by an “Energy Transition Committee” in relation to the company’s Net Zero objective.
5) Danske Bank has a Conduct & Compliance Committee related to conduct and reputational risk, compliance and financial crime, whistleblowing cases, and other matters related thereto.

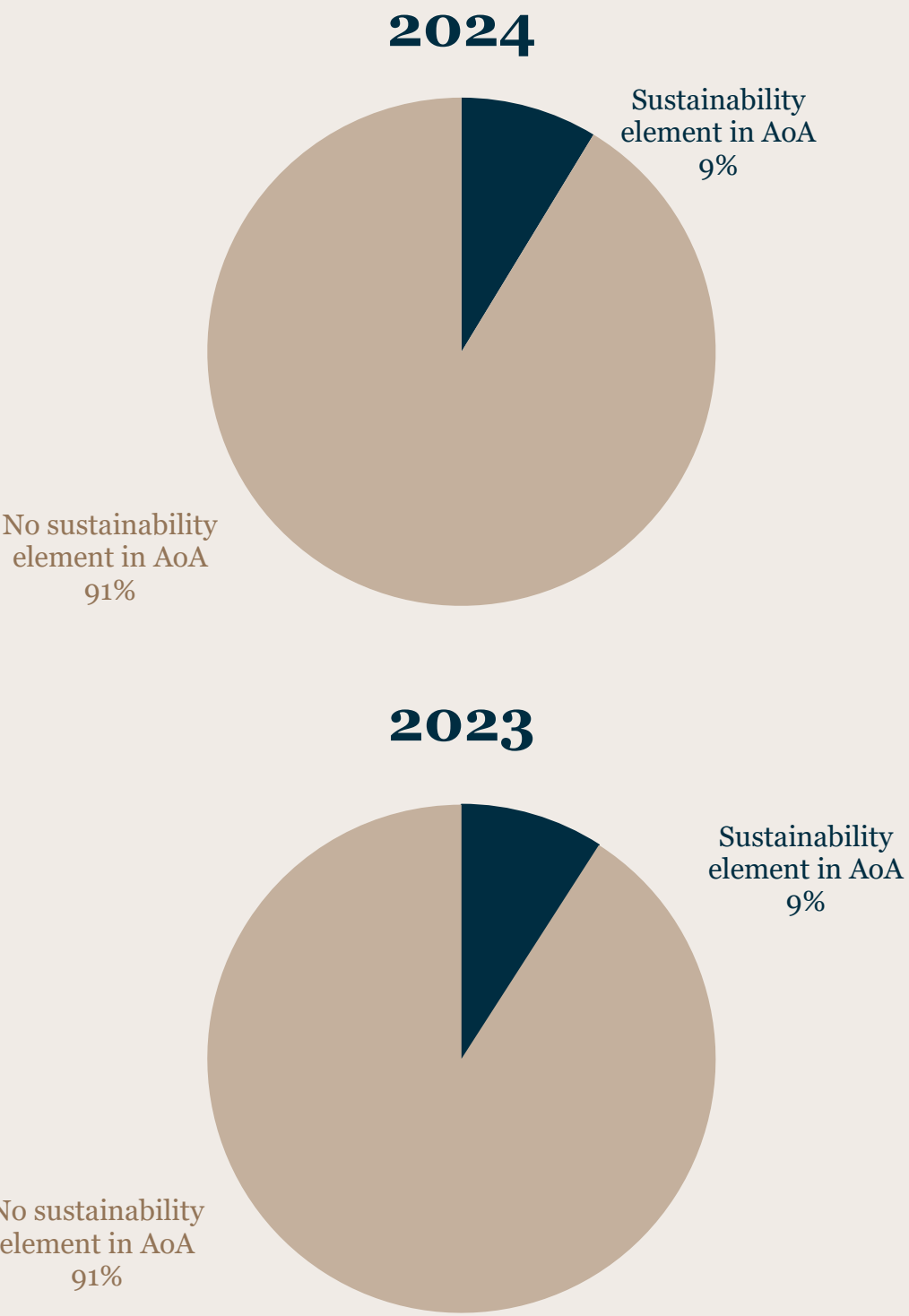
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Companies with a sustainability-related element in their articles of association

Two Companies (9%) have included a sustainability-related element as part of their corporate objects set out in their articles of association. There has been no change from 2023 to 2024.

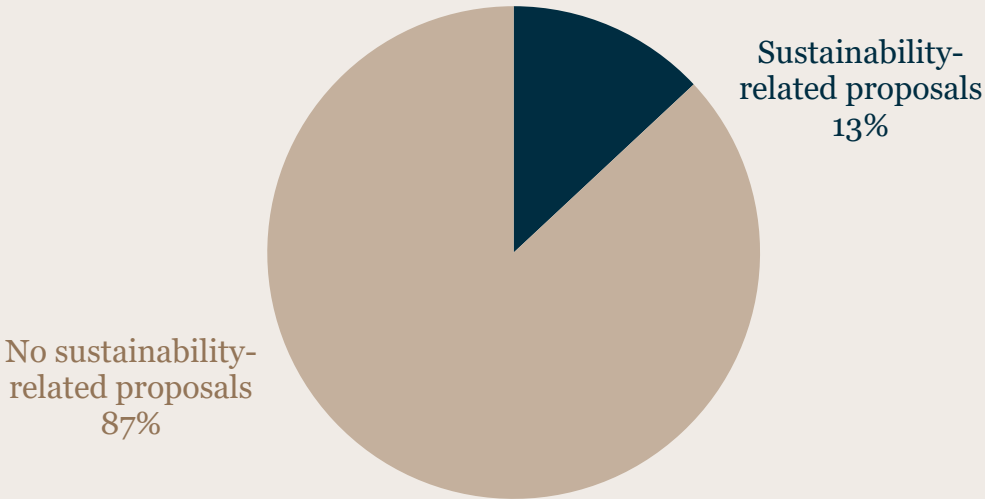
Novo Nordisk
‘The Company strives to conduct its activities in a financially, environmentally, and socially responsible way.’

Novonesis
‘The Company strives to operate in a sustainable and responsible manner, inter alia in a financial, environmental and social regard.’

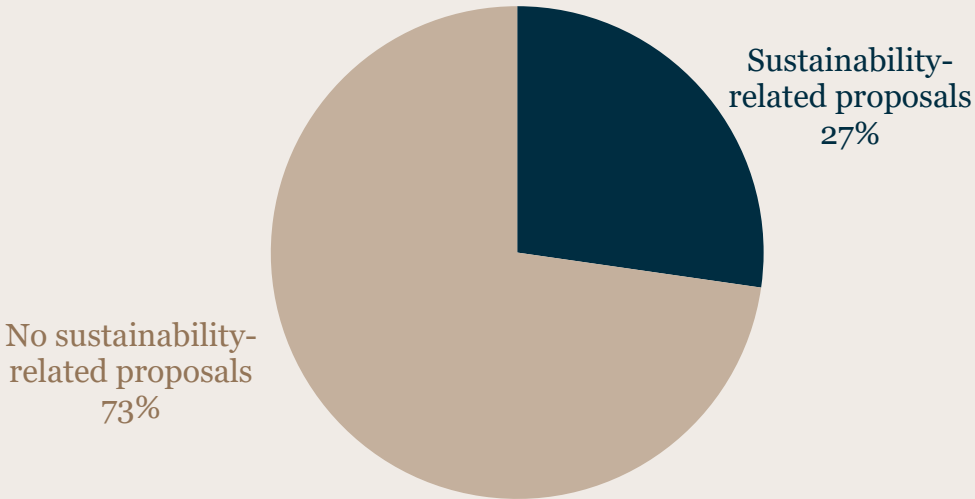


Sustainability-related proposals at the annual general meeting

AGM held in 2025



AGM held in 2024



Example from the AGMs held in the 2025 season⁶

Rockwool
The Board of Directors proposed to ‘*Contribute 100 MDKK to the Foundation for Ukrainian Reconstruction.*’

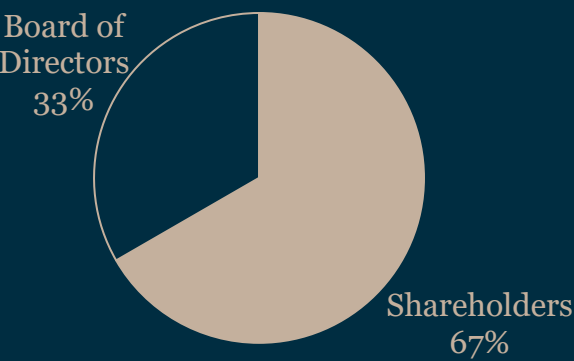
The proposal was adopted.

6) In addition, two shareholder proposals related to sustainability were submitted at the general meetings of Novo Nordisk and A.P. Møller – Mærsk, respectively.

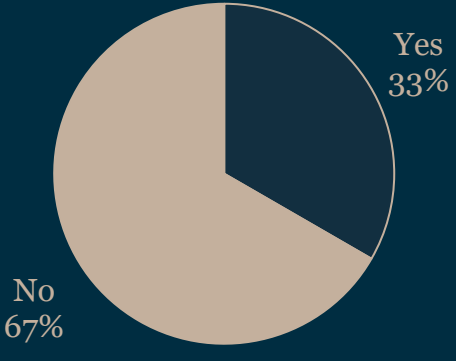
Across the Companies, 3 proposals were tabled, for 3 different Companies. Only one of these proposals was from the Board of Directors, and only this proposal was adopted.

AGMs held in the 2025 season

Who put forward the proposals?

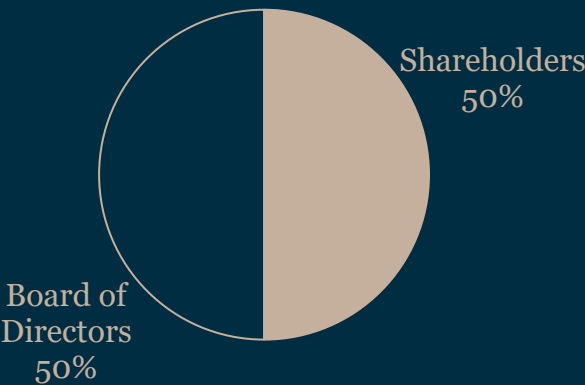


Were the proposals adopted?

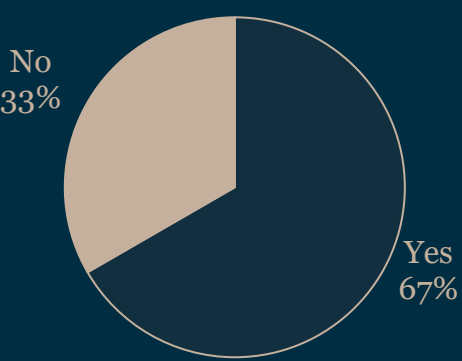


AGMs held in the 2024 season

Who put forward the proposals?



Were the proposals adopted?



Sustainability competencies included in the presentation of candidates to the Board of Directors

At the AGMs held in the 2025 season, **21 Companies (91%)** specifically highlighted **sustainability qualifications** among the candidates up for election for the Board of Directors.⁷ This was done either in the presentation of the candidates at the annual general meeting or in the notice convening the annual general meeting.

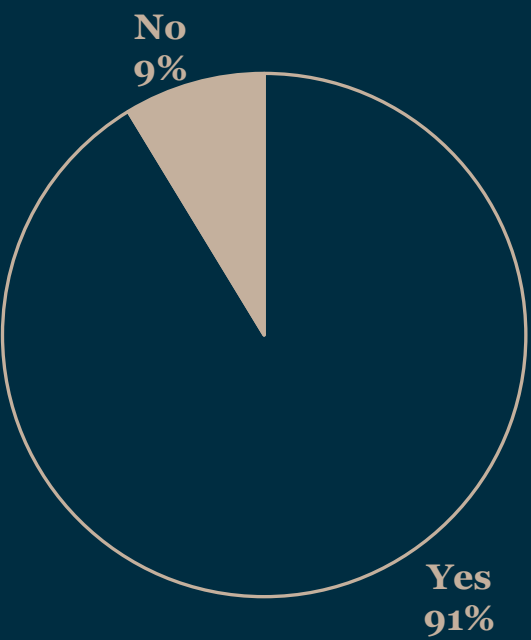
The companies referred to the candidates’ sustainability qualifications as, for example:

- ‘Knowledge in **ESG** (environmental, social, and governance)’
- ‘Experience advancing the **social sustainability agenda**’
- ‘Considerable knowledge and experience in leading, driving and delivering a **sustainability agenda** on a global scale’
- ‘Experience with implementation of **sustainable business practices** and setting measurable **sustainability targets**’.

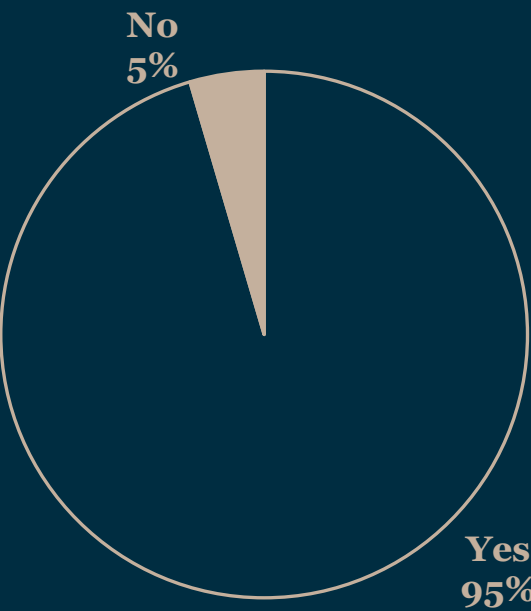
⁷) Employee-elected candidates for the Board of Directors are not included in the statistics above.

Reference to sustainability qualifications of BoD candidates

AGMs held in the 2025 season



AGMs held in the 2024 season



Sustainability KPIs

Section 139a of the Danish Companies Act states that a company’s remuneration policy should be clear and comprehensible and contribute to the company's business strategy, long-term interests, and *sustainability*.

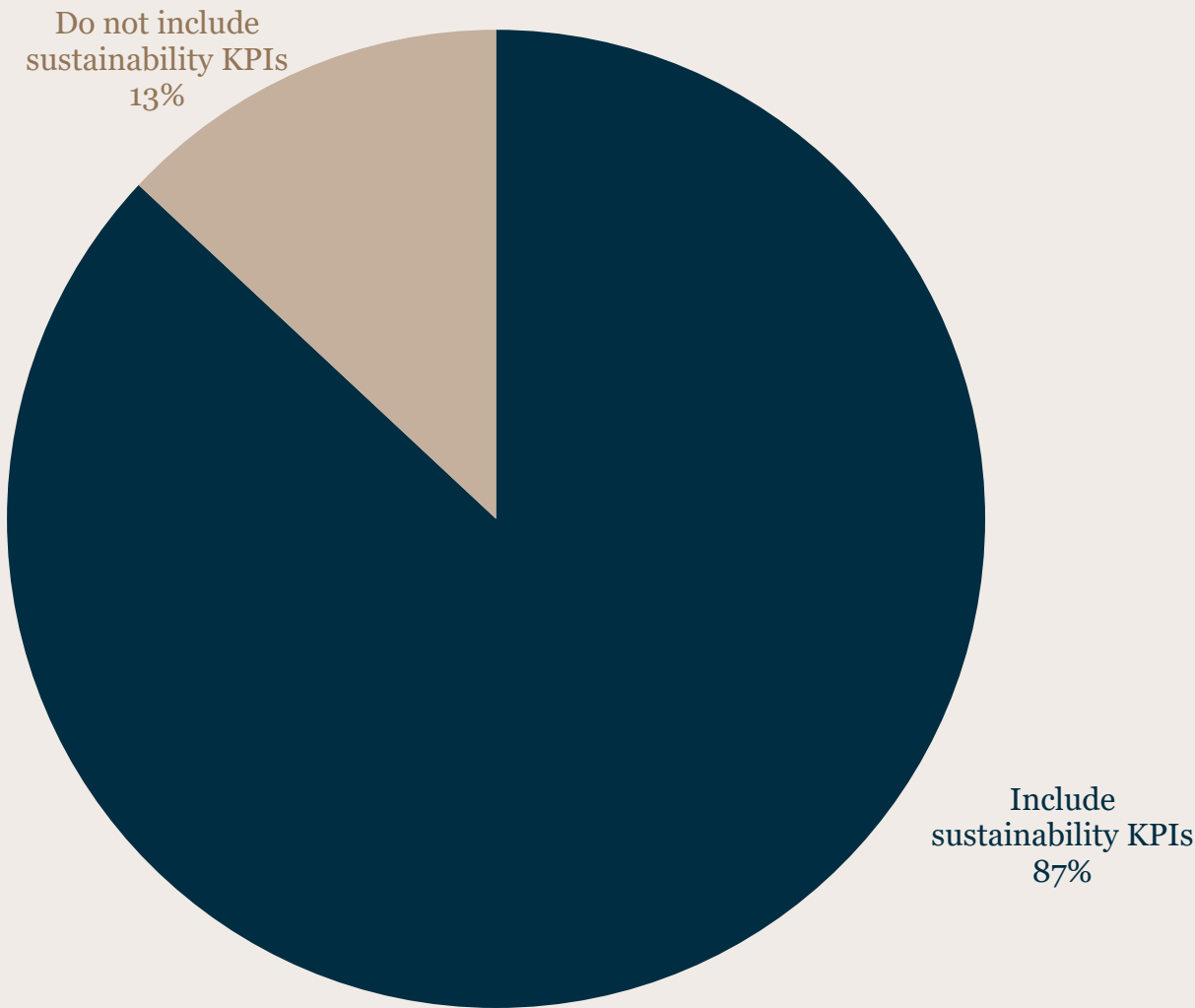
20 Companies (87%) report sustainability KPIs in their remuneration policy or report.

3 Companies (13%) do not report sustainability KPIs in their remuneration policy or report. However, of these 3 Companies, 2 Companies do not have variable remuneration for executive management.

‘Sustainability’, ‘decarbonisation’, ‘diversity’, ‘equity and inclusion’ and ‘employee engagement’ are among the most reported ESG targets/KPIs.

The nature of these KPIs varies from company to company. Some of the Companies include the KPIs as part of short-term incentives, while others integrate them into long-term incentive structures. Moreover, several Companies opt for a combination of both short-term and long-term incentives to comprehensively address sustainability and ESG goals.

Sustainability KPIs included in the remuneration policy or report



EU Taxonomy classification system

The Taxonomy Regulation establishes a common classification system (*taxonomy*) enabling businesses to assess whether an economic activity – by reference to turnover, capital expenditure (CapEx), or operating expenditure (OpEx) – qualifies as '**environmentally sustainable**.'

Companies that fall under the scope of the Corporate Sustainability Reporting Directive (CSRD) must include in their annual reports information as to which extent their activities are covered by the EU Taxonomy (**Taxonomy eligible activities**) and to which extent their eligible activities comply with the criteria set out in the Taxonomy delegated acts (**Taxonomy aligned activities**).

21 Companies (91%) have reported having Taxonomy eligible activities.

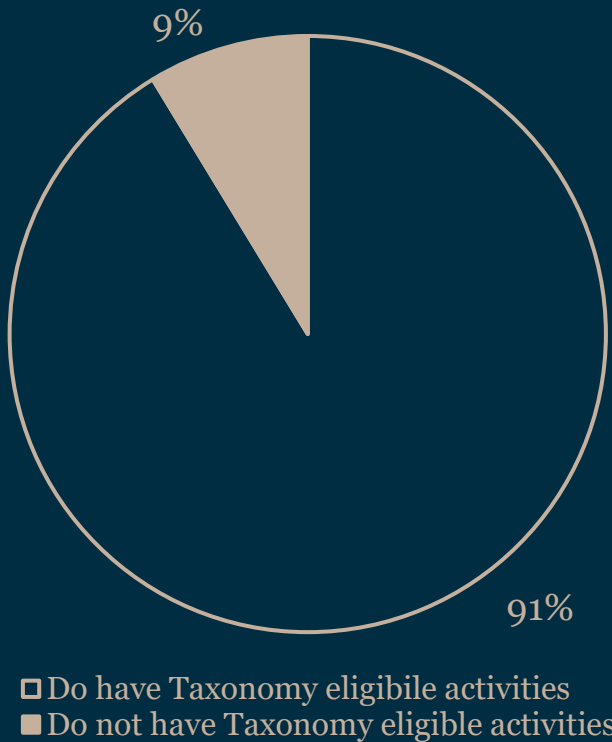
10 Companies (52%) have reported having Taxonomy aligned activities.^{8 9}

All but one of the Companies are required to report under the Taxonomy.

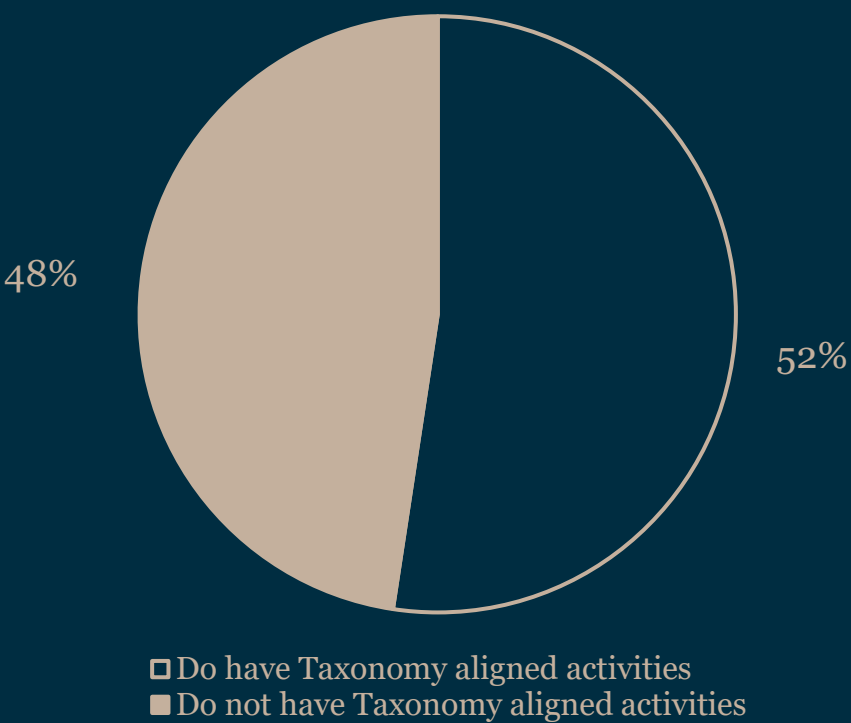
8) 10 out of 21 companies report that insufficient data is a limitation when calculating alignment. Hence, the figure for alignment may not be representative of the actual number of companies with aligned activities. Several companies have reported 0% alignment due to data uncertainty.

9) Danske Bank did not receive sufficient data from third-party suppliers in time for the 2024 annual report. Hence, the results on eligibility and alignment are based on 2023 data.

Taxonomy eligible activities



Taxonomy aligned activities



Soft Law Standards and Guidelines

The United Nations Sustainable Development Goals

The 17 UN Sustainable Development Goals (“**SDGs**”) were adopted by UN Member States in 2015 as part of the 2030 Agenda for Sustainable Development.

The SDGs are built on work among the UN Member States, the UN and the UN Department of Economic and Social Affairs.

This year, **15 Companies (65%)** report that they work with the SDGs. This marks a decrease from last year’s **21 companies (95%)**.¹⁰



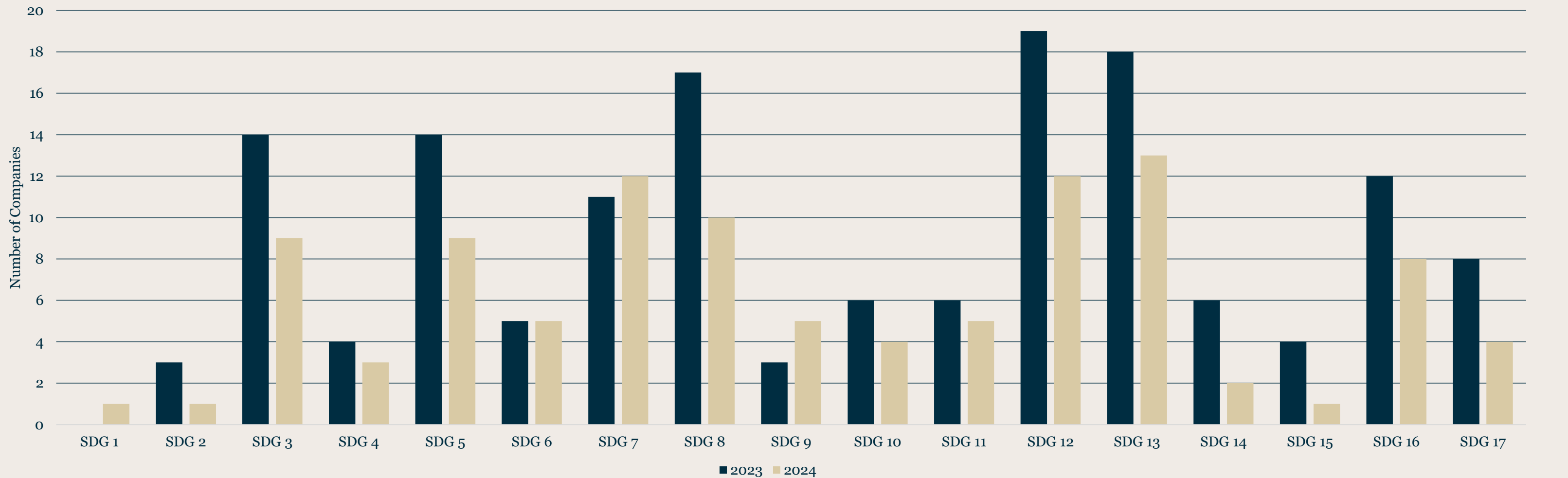
10) The notable decline in companies reporting alignment with the SDGs is likely a result of organizations increasingly prioritizing the issues outlined in the CSRD, integrating their sustainability efforts in line with the CSRD framework and its methodology.

Number of Companies focusing on each SDG

This chart provides an overview of the SDGs on which the Companies reported to actively focus in 2024 and 2023, respectively.

SDG 13 (climate action) was the goal with the most focus, as 13 out of the 23 Companies (57%) focused on this goal. This goal was closely followed by **SDG 12** (responsible consumption and production), on which 12 Companies (52%) focused, and **SDG 7** (affordable and clean energy), on which 12 Companies (52%) focused.¹¹

In general, there has been a decrease in the references to the SDGs from 2023 to 2024. For three SDGs, however, there has been an increase in the number of Companies reporting to focus hereon. These are **SDG 1** (no poverty), **SDG 7** (affordable and clean energy) and **SDG 9** (industry, innovation and infrastructure).

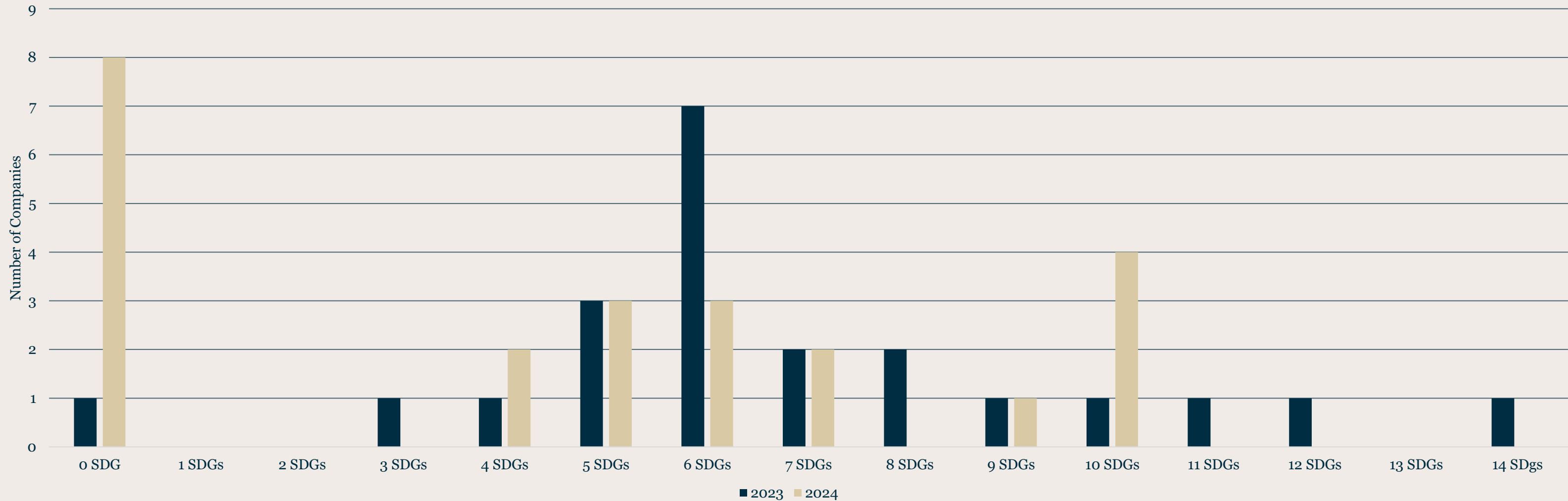


11) Many of the Companies no longer refer to the SDG’s directly in the annual report but can instead be found on the website of the Companies.

Number of SDGs focused on by each Company

This chart shows the distribution of Companies by the number of SDGs they actively focused on.

For the financial year 2024, the highest number of SDGs any company focused on was 10 SDGs. There was a significant increase in the number of Companies that did not state focusing on any SDGs. In the financial year 2023, **all but one Company (95%)** stated focusing on specific SDGs, while this had decreased to **15 Companies (65%)** in 2024.



Number of Companies that are participants of the UN Global Compact

21 Companies (91%) are participants of the **United Nations Global Compact (UNGC)**

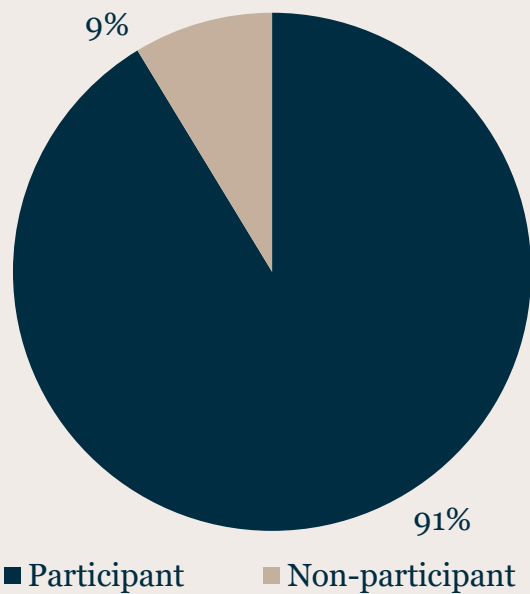
The **United Nations Global Compact (UNGC)** is the world’s largest corporate sustainability initiative. The goal of the UNGC is to encourage businesses to adopt sustainable and socially responsible policies in order to create a more sustainable and inclusive global economy.

Companies joining the initiative commit to aligning their operations with the 10 UNGC principles on human rights, labor, environment, and anti-corruption and take strategic actions to advance broader societal goals.

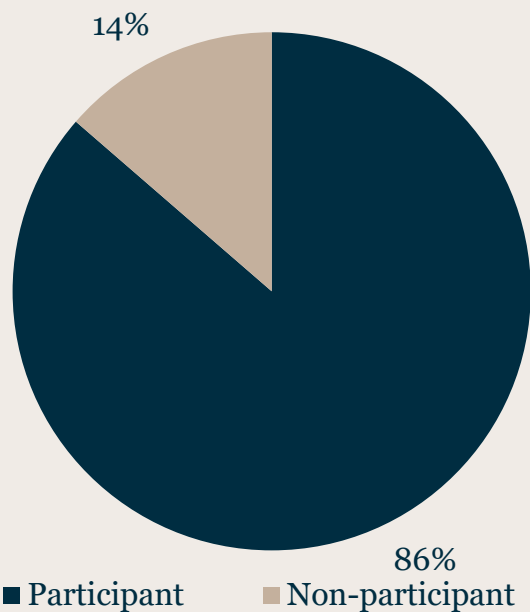
- As a participant of the **UNGC** a company must commit to:
- Operating responsibly, in alignment with the 10 UNGC sustainability principles
 - Taking actions that support the society around the company
 - Ensuring commitment from the company's top leadership
 - Making annual reporting on the company’s ongoing efforts
 - Making local engagement where the company has a presence.

Participating companies must furthermore make **an annual financial contribution**, the size of which depends on the company’s annual revenue and country location.

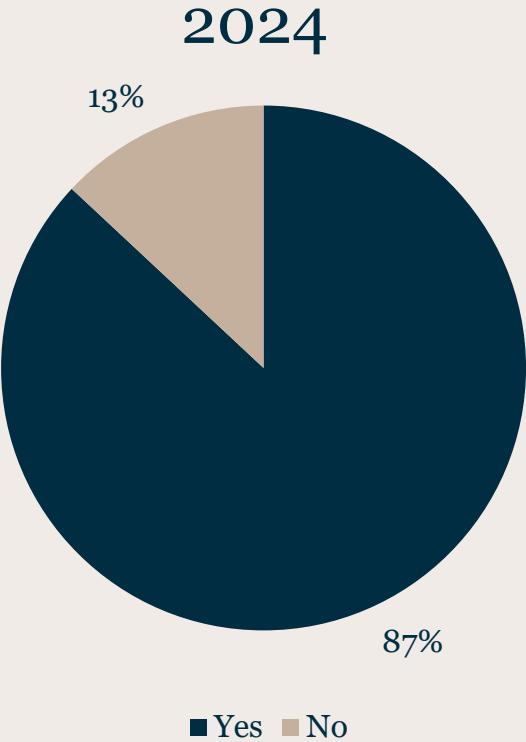
Participating companies of the UNGC - 2024



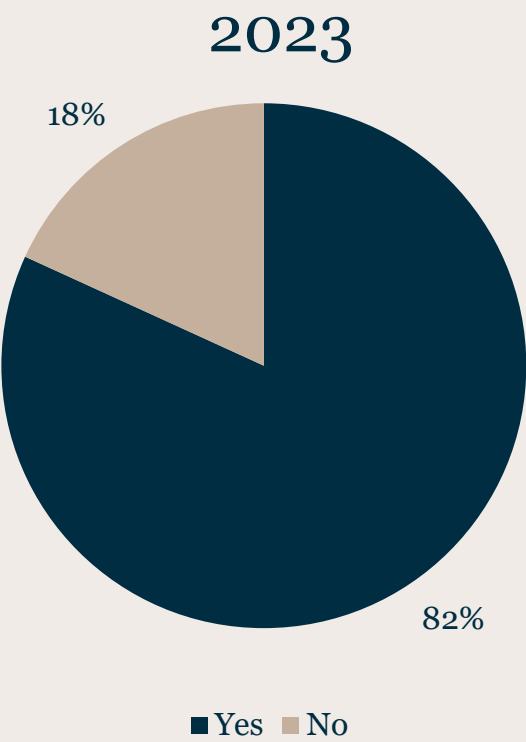
Participating companies of the UNGC - 2023



Number of Companies that report to adhere to the UN Guiding Principles on Business and Human Rights



20 Companies (87%) report adhering to the UN Guiding Principles on Business and Human Rights.¹²



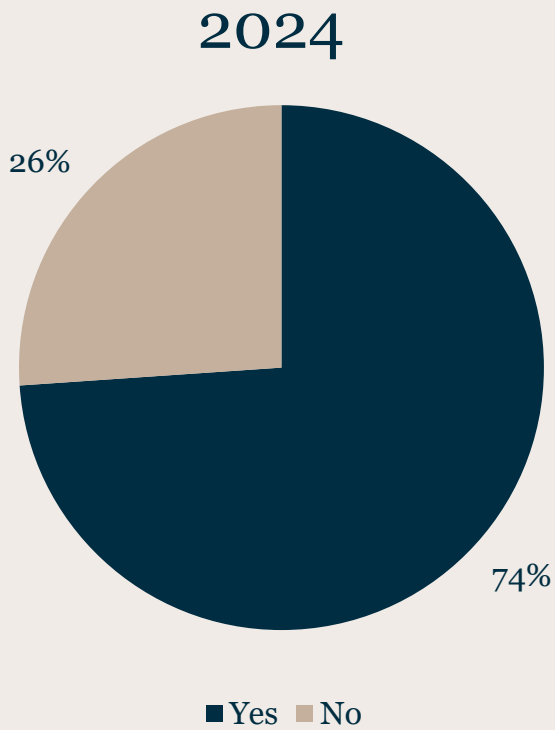
18 Companies (82%) report adhering to the UN Guiding Principles on Business and Human Rights.

The Companies’ adherence to the principles is stated in various ways. A few examples: *‘the company is guided by the principles’*, *‘committed to the responsibility in the principles’*, *‘committed to the principles’*, and *‘focused on implementing the principles’*.

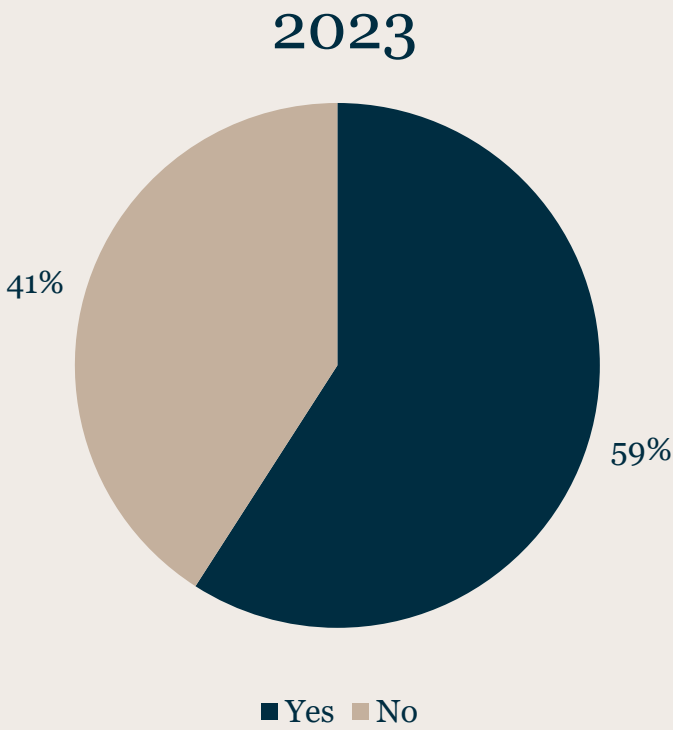
The UN Guiding Principles on Business and Human Rights are a set of guidelines for states and companies to prevent, address and remedy human rights abuses committed in business operations.

¹²⁾ This benchmark only includes information on whether the Companies have mentioned that they adhere to the principles and not how they comply with the principles. Companies that have stated that they adhere to the principles on their websites have been included in the diagram.

Number of Companies that report to adhere to the OECD Guidelines for Multinational Enterprises



17 Companies (74%) report adhering to the OECD Guidelines for Multinational Enterprises.¹³



13 Companies (59%) report adhering to the OECD Guidelines for Multinational Enterprises.

The Companies’ adherence to the guidelines is stated in various ways. A few examples: ‘*committed to the principles*’, ‘*adhere to the standards and commitments in the OECD Guidelines...*’, ‘*follows the OECD guidelines*’, and ‘*guided by the OECD Guidelines...*’.

The OECD Guidelines for Multinational Enterprises are a set of recommendations on responsible business conduct addressed by governments to multinational enterprises operating in or from adhering countries.

13) This benchmark only includes information on whether the Companies have mentioned that they adhere to the guidelines and not how they comply with the guidelines. Companies that have stated that they adhere to the guidelines on their websites have been included in the diagram.

What's Next?

Omnibus – Overview of the proposed changes by the EU Commission and the Council

Corporate Sustainability Reporting Directive

The EU Commission has proposed limiting the CSRD to large companies with more than 1,000 employees. In its mandate, the Council added a net turnover threshold of over EUR 450 million to further reduce the reporting burden. The EU Commission has proposed a ‘value chain cap’ to protect companies in the value chain from indirect reporting burdens. The Council has a number of changes to this provision, securing that companies in the value chain cannot be forced to provide additional information for sustainability reporting beyond the requirements set out in the VSME standard.

The EU Commission will revise the ESRS Delegated Act to significantly reduce the number of data points, clarify ambiguous provisions, improve alignment with other legislation, and reduce data requirements.

Corporate Sustainability Due Diligence Directive

The EU Commission did not propose to amend the scope of the CSDDD. In its mandate, however, the Council restricts the CSDDD to companies exceeding 5,000 employees and EUR 1.5 billion in annual net turnover. The EU Commission proposes that companies continue to map negative impacts throughout their activity chain, but that they should, as a starting point, only carry out in-depth assessments in the first tier, i.e. with their direct business partners. The Council proposes to limit both the mapping and the in-depth assessment to the first tier and replace the mapping by a more general scoping exercise.

In the EU Commission Omnibus proposal, companies within the scope of the CSDDD may not request SMEs and small mid-cap companies to provide more information than that specified in the CSRD's voluntary reporting standards (VSME). In its mandate, the Council proposes to further strengthen the SME shield and remove the reference to the VSME, so that covered companies may not request companies with fewer than 1,000 employees to provide more information than is necessary and cannot be obtained by other reasonable means.

Furthermore, the EU Commission proposes that the harmonised EU rules on civil liability be abolished and that the matter be left to national law instead. The Council supports the proposal.

EU Taxonomy Regulation

The scope of reporting under Article 8 of the Taxonomy Regulation is proposed to be reduced to companies with more than 1,000 employees and a turnover of more than EUR 450 million.

The reporting templates are proposed to be simplified, reducing the number of data points by almost 70%. Companies may refrain from assessing whether their activities are covered by and comply with the EU Taxonomy if they are not financially significant, i.e. if their covered activities do not exceed 10% of the company's total turnover, capital expenditure or assets.

Further, it is proposed to simplify the most complex criteria for not causing significant harm (DNSH) relating to the prevention and control of pollution associated with the use and presence of chemicals across all economic sectors under the EU Taxonomy.

Carbon Border Adjustment Mechanism

It is proposed that small importers (SMEs and individuals) be exempt from the CBAM obligations. The exception applies to importers bringing only small quantities of CBAM goods into the EU. For companies that remain covered, a simplification of the rules is proposed. This includes simpler approval of importers, simplified emissions calculation, simplified reporting requirements and more flexible rules for fulfilling financial obligations.

Green Claims Directive

On 20 June 2025, the EU Commission announced its intention to withdraw the proposed Green Claims Directive, just days before final negotiations were set to begin between the EU Parliament and the Council. The directive was aimed to accelerate the green transition by ensuring that companies’ environmental claims were documented, verified, and credible across the EU.

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