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POLICY PAPER

September 2026

CSDDD post-Omnibus: a roadmap for EU stakeholders

This roadmap examines the impact of the Omnibus I amendments on the CSDDD, highlighting the significant reduction in companies covered by the Directive across EU Member States and sectors. It provides data-driven insights on the post-Omnibus scope and identifies the implications for corporate accountability and human rights due diligence. Finally, it offers recommendations to Member States on how to ensure an ambitious transposition and effective enforcement of the CSDDD to preserve its original objectives and strengthen access to justice, oversight, and responsible business conduct.

Introduction

The recently adopted European Commission Omnibus proposal has significantly weakened key provisions in the Corporate Sustainability Due Diligence Directive (CSDDD), including by reducing the number of companies covered by

the directive, removing the introduction of an EU-wide civil liability regime and obligations to adopt and put into effect climate transition plans. This roll-back has raised concerns about the CSDDD's ability to drive meaningful corporate accountability across global value chains. Yet, as EU Member States begin transposing the Directive into national law, there is still an opportunity to preserve some elements in line with the directive's original ambition.

Drawing on data from the SOMO CSDDD Hub, this roadmap provides an overview of the projected reduction in company group coverage across EU Member States, highlighting the percentage decrease in company groups falling within the Directive's scope. It also presents a snapshot of the sectors and company groups covered in Sweden. The roadmap concludes with recommendations to EU Member States on how to ensure an ambitious and effective transposition of the CSDDD into national law.



Background

On 24 February 2026, the European Council approved Omnibus I which amended the original Corporate Social Sustainability Due Diligence Directive (CSDDD), adopted in July 2024. While the EU Commission stated¹ that the aim of the Omnibus was to simplify and avoid unnecessary burdens for companies, strong criticism has been raised by civil society, experts, companies and investors claiming that the Omnibus I package deregulates rather than simplifies the law.

A large number of companies and business associations (1000+), CSOs, national human rights institutions, UN agencies, and trade unions have issued public statements in support of an effective and ambitious directive and implementation.² Despite this, a watered-down version was adopted that, according to the European Coalition for Corporate Justice, “severely weakened the law, slashing human rights and environmental protections, gutting corporate climate obligations amid an escalating climate crisis”.³

How the CSDDD scope was impacted by Omnibus I

In April 2026, SOMO released an updated CSDDD database⁴ compiling companies and corporate groups that meet the post-Omnibus CSDDD thresholds, with updates to their previous dataset from January 2025, which covered the original CSDDD.⁵ The updated CSDDD Datahub identifies around 2,900 companies and just under 1,500 corporate groups that meet the CSDDD’s updated thresholds. The impact of the deregulation is substantial.⁶

Around 974 corporate groups in the EU remaining in scope, a reduction of 71 per cent fewer company groups covered compared to the Directive’s initial version adopted in 2024.⁷ While this does not showcase coverage of company operations or the scope of their value chains – since companies with the largest operations are still in scope, and companies with smaller operations fall outside the scope – it does give an indication of the large drop in number of companies and company groups covered.

Methodology SOMO CSDDD Datahub

To be included in the CSDDD Datahub, companies need to comply with one of two threshold criteria:

- 1) It is an EU company that generated at least €1.5 billion in global turnover and had at least 5,000 employees in the previous fiscal year, or
- 2) It is a non-EU company or corporate group that generated at least €1.5 billion in turnover in the EU in the year preceding the last financial year.

The SOMO Datahub includes both individual companies and corporate groups. A corporate group consists of a parent company and its subsidiaries operating under a common parent company. As SOMO notes, sustainability and human rights policies are typically developed and implemented at the corporate group level rather than by individual companies.

For this reason, this roadmap presents corporate groups rather than individual companies. For example, the corporate group H & M Hennes & Mauritz AB includes several entities, such as H & M Hennes & Mauritz AB, H & M Hennes & Mauritz GBC AB, and H & M Hennes & Mauritz B.V. & Co. KG. Presenting data at the corporate group level provides a more accurate picture of the corporation responsible for sustainability and human rights due diligence.

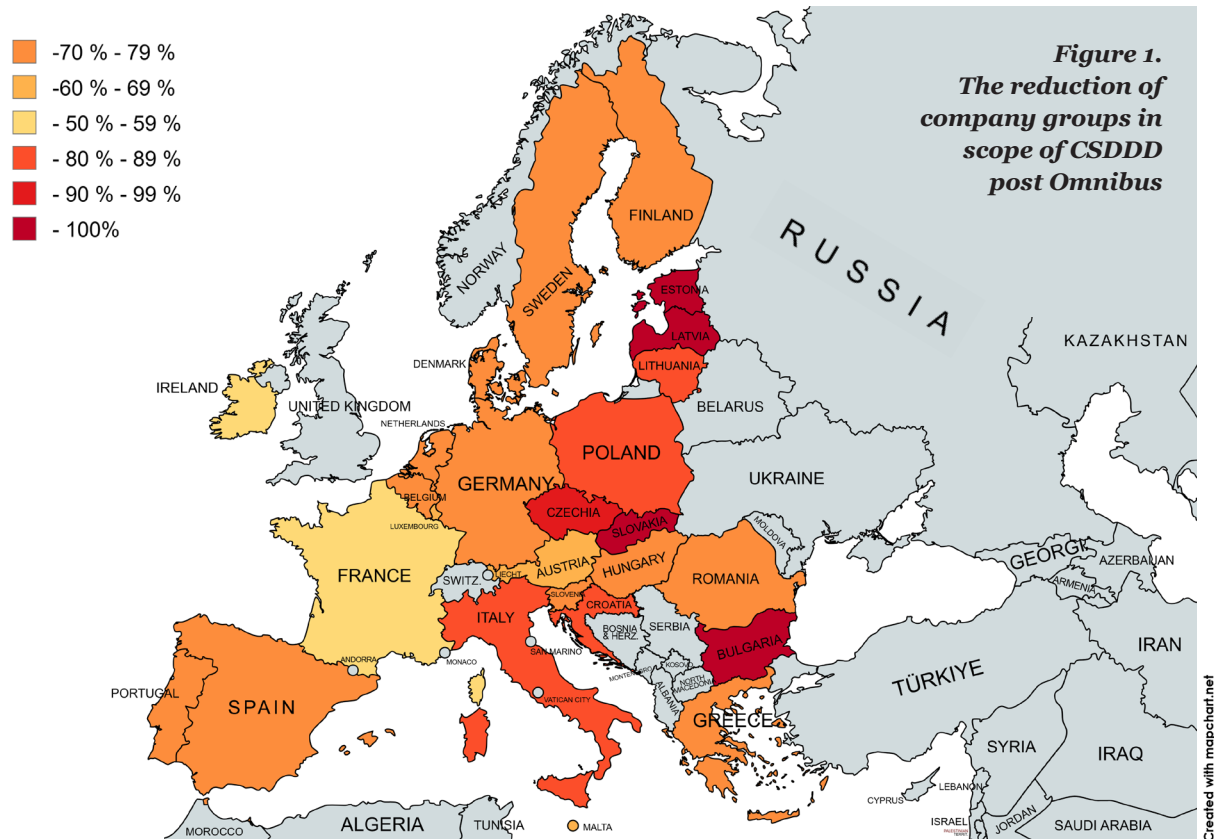
For more information on the dataset methodology, see <https://www.somo.nl/wp-content/uploads/2026/04/CSDDD-Datahub-2026-Methods.pdf>.

Why is the number of company groups important – and not only the size of operations

While the updated CSDDD covers the largest corporate actors in terms of operational scope and value chain coverage, salient risks are not only determined by size. At the heart of the debate about the risk-based approach, as outlined in the UNGPs and the OECD Guidelines, is the identification of salient risks. Companies that are smaller in size (lower turnover, and lower number of employees), can still cause severe human rights and environmental impacts. In CSDDD post-Omnibus, those companies are outside the scope of mandatory HREDD. In practice, the updated CSDDD implies: fewer companies are required to identify and assess risks, fewer companies must engage suppliers and business partners; fewer companies must implement prevention and remediation measures; and fewer companies are subject to supervisory oversight and potential sanctions.

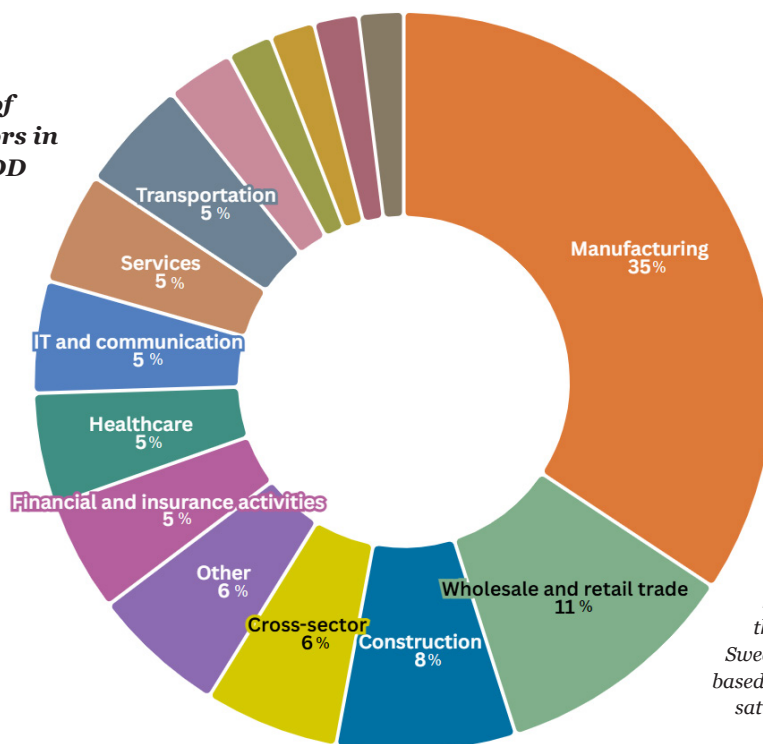
In the original CSDDD, 216 Swedish company groups would have been covered, while only 63 company groups remain in scope post-Omnibus. A closer examination of several other major EU countries reveals significant declines in the number of company groups within scope. The number fell from 954 to 280 in Germany (-71%), from 420 to 85 in Italy (-80%), from 347 to 153 in France (-56%), and from 262 to 71 in Spain (-73%). Countries such as Estonia, Lithuania, and Bulgaria will have all corporate groups previously within scope excluded under the revised threshold, reducing coverage to zero (-100%).

CSDDD do not only impact EU companies, but multiple non-EU companies are also directly in scope if their revenue within the EU meets the €1.5 billion threshold.⁸ In addition, the legislation will also have impacts on global value chains as it has trickle-down effects on non-EU suppliers that supplies to the EU. In scope business partners, from the EU and from non-EU countries, might also engage SMEs as part of their due diligence. To comply with due diligence provisions, in scope companies may require information that is



The impact of Omnibus I: Percentage decrease of number of company groups in scope from original CSDDD to CSDDD post-Omnibus I. Compilation by Swedwatch, based on a comparison of SOMO Datahub edition 2025 to 2026.

Figure 2.
Distribution of
Swedish sectors in
scope of CSDDD



Swedish sectors covered within the CSDDD scope post Omnibus. Swedwatch compilation and graph, based on data and sectoral categorisation from SOMO Datahub 2026.

necessary and proportionate from SME partners, if such information cannot be gathered from other sources. Complaint and remedy procedures in the EU will also be available to impacted stakeholders outside of the EU. In other words, companies, state actors and CSOs outside of the EU should also proactively prepare for the CSDDD and its implications.⁹

Swedish sectors and companies within CSDDD Scope

Ahead of the 2024 trilogue negotiations on CSDDD, several Swedish companies, including Ericsson, IKEA (Inter IKEA Group and Ingka Group), Systembolaget, Volvo Cars Group, and others, issued a joint letter encouraging Sweden to act in line with international frameworks. Companies highlighted that “the Directive has the potential to establish a level playing field for companies and ensure that negative impacts are mitigated. For this to happen, it is crucial that the Directive is based on existing frameworks and uses established definitions and principles for corporate responsibility to respect human rights and the environment”.¹⁰

The fact that many companies and company groups now fall outside of the updated CSDDD

scope, presents a missed opportunity to establish a level playing field for companies that are already acting responsibly and that have established good corporate HRDD and sustainability practices.

In the amended version of the CSDDD, 63 Swedish company groups are covered, compared to the previous scope of 216 company groups. A closer examination (see Annex 1) of which sectors are covered, demonstrates that 35 percent of the Swedish company groups in scope of the CSDDD are in manufacturing, including for instance Volvo, Atlas Copco, SAAB, SKF and SSAB. The second largest Swedish sector covered by CSDDD is Wholesale and retail trade (11%), followed by Construction (8%).

What's next?

National lawmakers have an opportunity to, where possible, restore the law's original ambition by bringing it back into alignment with international standards and reinstating the protections removed by the Omnibus package. Ultimately, the effectiveness of the CSDDD will depend on how it is enforced. Robust implementation at the national level, through both judicial and administrative mechanisms, will be key to ensure accountability and providing meaningful access to justice for those negatively impacted by companies.

The CSDDD will be transposed at the national level in several phases, outlined below in its key milestones:

26 Feb 2026	18 Mar 2026	26 July 2027	26 July 2028	26 July 2028	26 July 2029	1 Jan 2030
<i>Publication</i>	<i>Entry into force</i>	<i>Main guidelines</i>	<i>Additional guidelines</i>	<i>National transposition measures</i>	<i>Application date</i>	<i>Reporting begins according to Article 16</i>
Directive (EU) 2026/470 published in the Official Journal.	Directive becomes legally effective at the EU level	Delivery of Commissions main guidelines	Further Commission guidance and voluntary model contractual clauses available.	Adopt and publish national transposition measures	Amended CSDDD starts applying	

EU member states cannot transpose CSDDD beyond the minimum requirements on certain provisions. Yet, there is some space for more ambitious implementation and protection of some core aspects of the Directive’s original ambition:

- **Provisions outside maximum harmonisation:** Member States can adopt more robust standards in areas not subject to maximum harmonisation, such as Articles 2 and 3 on scope and definitions, as well as in areas where they retain discretion to shape implementation in line with their legal systems, including Article 29 on civil liability.
- **Access to justice:** Member States can strengthen Access to justice (in alignment with pillar 3 in the UNGPs).
- **Effective and well-equipped supervisory authority:** Member States should establish a supervisory authority with a clear mandate, strong expertise in corporate accountability, sufficient capacity and sufficient resources to oversee the implementation of CSDDD.
- **Sustainable public procurement:** Member States can leverage CSDDD compliance through strong, sustainable and responsible public procurement policies and practices.
- **Meaningful stakeholder engagement:** Restore and strengthen stakeholder engagement provisions by ensuring a broad and inclusive

definition of stakeholders, mandating meaningful consultation throughout all stages of the due diligence process, and establishing clear, objective criteria to prevent the arbitrary exclusion of relevant stakeholders.

Conclusion

While Omnibus I represents a missed opportunity to meaningfully strengthen responsible business conduct, the CSDDD remains a landmark development in the business and human rights agenda as the first regional law requiring large companies to conduct human rights and environmental due diligence. Its significance extends beyond the EU: by applying to certain non-EU companies operating in the European market and influencing global supply chains, the directive has the potential to shape corporate practices far beyond Europe’s borders. If effectively transposed and enforced, the CSDDD could become a global benchmark, improving access to remedy for workers and communities affected by corporate harm while helping companies identify, prevent, and address adverse impacts and reduce legal, financial, and reputational risks. The decisive test now lies in implementation. Effective transposition and the establishment of well-resourced, independent supervisory authorities will determine whether the directive delivers on its promise or ultimately falls victim to the current deregulatory trend.

Annex 1: Swedish company groups within CSDDD Scope*

Sector	Company group*
Manufacturing (35%)	AB Electrolux
	AB SKF
	AB Volvo Group
	Alfa Laval AB
	Alleima AB
	Assa Abloy AB
	Atlas Copco AB
	Beijer Ref AB
	Billerud AB
	Dometic Group AB
	Epiroc AB
	Husqvarna AB
	Indutrade AB
	Nibe Industrier AB
	Saab AB
	Sandvik AB
	Skandinaviska Enskilda Banken AB
	Ssab AB
	Telefonaktiebolaget Lm Ericsson AB
	Trelleborg AB
	Getinge AB
	Lifco AB
Wholesale and retail trade (11%)	A Johnson & Co. AB
	Bilia AB
	H&M Hennes & Mauritz AB
	Hexagon AB
	ICA Handlarnas Foerbund
	Mekonomen AB
	Octapharma Nordic AB
Construction (8 %)	Bravida Holding AB
	NCC AB
	Peab AB
	Skanska AB
	Assemblin Caverion Group AB

Cross-sector (6 %)	Investment AB Latour
	Mellby Gaard Holding AB
	Storskogen Group AB
	Carl Bennet AB
Other (6 %)	Afry AB
	Boliden AB
	Hedin Mobility Group AB (Publ)
	Sweco AB
Financial and insurance activities (5 %)	Intrum AB
	Svenska Handelsbanken AB
	Swedbank AB
IT and communication (5 %)	Bonnier Group Aktiebolag
	Embracer Group AB
	Telia Company AB
Healthcare (5 %)	Attendo AB
	Goeteborgs Stadshus AB
	Medicover AB
Services (5 %)	Loomis AB
	Securitas AB
	Verisure Midholding AB
Transportation (5 %)	Landstingshuset I Stockholm Aktiebolag
	Sas AB
	Stena AB
Hospitality	Evolution AB
	Scandic Hotels Group AB
Education (1 %)	Academedia AB
Energy & Utilities (1 %)	Vattenfall AB
Entertainment (1 %)	Ratos AB
Real estate (1 %)	Heimstaden Bostad AB

** Classification of company groups by sector based on SOMO Datahub 2026.*

Endnotes

- 1 EU Commission (2024, 25 July) Corporate sustainability due diligence. https://commission.europa.eu/topics/business-and-industry/company-law-and-corporate-governance/corporate-sustainability-due-diligence_en
- 2 See e.g. Database IDVO – Initiative for Sustainable & Responsible Business Conduct, that gathers statements on CSDDD and Omnibus. <https://www.we-support-the-csddd.eu/>
- 3 European Coalition on Corporate Justice (2026, 24 February) Press release: EU Green Lights Watered Down Corporate Sustainability Due Diligence Law. <https://corporatejustice.org/news/press-release-eu-green-lights-watered-down-corporate-sustainability-due-diligence-law/>
- 4 SOMO CSDDD Datahub, original dataset, January 2025; and SOMO CSDDD Datahub, updated April 2026 (with subsequent corrections as of 2 June 2026). European Parliament and Council. Directive (EU) 2024/1760 of 13 June 2024 on corporate sustainability due diligence. Official Journal of the European Union. <https://eur-lex.europa.eu/eli/dir/2024/1760/oj/eng>
- 5 European Parliament and Council. Directive (EU) 2024/1760 of 13 June 2024 on corporate sustainability due diligence. Official Journal of the European Union. <https://eur-lex.europa.eu/eli/dir/2024/1760/oj/eng>
- 6 See difference between SOMOs data from the launch of the dataset on 21 January 2025, and the updated version in 2026 <https://www.somo.nl/updated-datahub-shows-1400-corporate-groups-covered-by-weakened-csddd/> and <https://www.somo.nl/csddd-datahub-reveals-law-covers-fewer-than-3400-eu-based-corporate-groups/>.
- 7 Based on SOMO CSDDD data, Swedwatch compared the number of company groups in scope pre-Omnibus (CSDDD Datahub 2025) and post-Omnibus (updated CSDDD Datahub 2026), and calculated the percentage reduction, based on data from: <https://www.somo.nl/updated-datahub-shows-1400-corporate-groups-covered-by-weakened-csddd/> and <https://www.somo.nl/csddd-datahub-reveals-law-covers-fewer-than-3400-eu-based-corporate-groups/>.
- 8 Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859, as amended by Directive (EU) 2025/794 and Directive (EU) 2026/470. https://commission.europa.eu/topics/business-and-industry/company-law-and-corporate-governance/corporate-sustainability-due-diligence_en
- 9 Danish Institute on Human Rights (2026) The Corporate Sustainability Due Diligence Directive for non-EU stakeholders: Businesses. <https://www.humanrights.dk/files/media/document/CSDDD%20for%20non-EU%20stakeholders%20-%20Businesses.pdf>
- 10 Business & Human Rights Resource Centre (2023) EU: Swedish companies incl. Ericsson, IKEA & Volvo call on Swedish Govt. to support CSDDD in line with international frameworks, 16 October. <https://www.business-humanrights.org/en/latest-news/eu-swedish-companies-incl-ericsson-ikea-volvo-call-on-swedish-govt-to-support-csddd-in-line-with-international-frameworks/>.

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Swedwatch is an independent not-for-profit organisation that conducts in-depth research on the impacts of businesses on human rights and the environment. The aim of the organisation is to contribute towards reduced poverty and sustainable social and environmental development through research, encouraging best practice, knowledge sharing and dialogue. Swedwatch has seven member organisations: Afrikagrupperna, Act Church of Sweden, Diakonia, Fair Action, Solidarity Sweden-Latin America, We Effect and the Swedish Society for Nature Conservation.

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