EU Sustainability Omnibus – A Call for Evidence-Based Policy-Making (Copenhagen Declaration)[1]

We, the undersigned professors, particularly from EU Member States and other European countries, conduct research and teach in areas related to corporate sustainability and responsibility. We are united in our concern for the future of sustainability policy in Europe.

While we support the European Union's efforts to simplify regulations and create more efficient frameworks, we are alarmed by the current direction of the EU Omnibus process. This initiative risks weakening the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD). We urge European policymakers to pursue simplification without compromising the integrity and ambition of these vital regulations.

1. Simplify with Evidence

The current omnibus proposal lacks a strong evidence base. We call for a more thorough integration of scientific research on sustainability reporting and due diligence into the remaining stages of the legislative process—particularly the final negotiations in the European Parliament and the subsequent trilogue.

2. Align with Climate Science

Key provisions of the current proposal overlook established climate science. Especially the proposed weakening or elimination of climate transition plans undermines their role as critical tools to align business models with scientific climate targets. These plans are essential roadmaps for a sustainable transformation.

3. Ensure Regulatory Consistency

To maintain coherence with the Non-Financial Reporting Directive (NFRD), companies with more than 500 employees should remain within the reporting scope of the CSRD. This inclusion is necessary to create a consistent and meaningful pool of reporting entities across the EU.

4. Balance Costs and Benefits

We encourage negotiators to consider compliance costs alongside the substantial strategic advantages of robust sustainability reporting and due diligence. The current proposal focuses almost exclusively on reducing burdens, neglecting the wealth of research demonstrating the long-term business value of sustainability reporting and due diligence practices.

5. Safeguard Risk-Based Due Diligence

The CSDDD must retain a requirement for risk-based due diligence that aligns with international standards, particularly the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. This alignment ensures legal clarity and ethical consistency across borders.

Sustainability is not a regulatory burden but a strategic advantage that enhances Europe's competitiveness, resilience, and capacity for innovation. Undermining the EU's sustainability framework jeopardizes the conditions necessary for European businesses to succeed in a world increasingly shaped by climate risks, evolving investor expectations, and rising global demand for transparency and purpose.

[1] The text of the Declaration was co-authored by a group of scholars during the 2025 Academy of Management (AOM) Annual Meeting in Copenhagen.

Note: All co-authors and signatories signed in a personal capacity and the signature does therefore not reflect endorsement by the relevant educational institution.

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Academic Evidence Supporting the Copenhagen Declaration

The following exemplary academic research underpins the Copenhagen Declaration. It demonstrates that each of the five demands is supported by robust research insights that merit consideration in policy-making, particularly given that the Omnibus I Simplification Package was adopted without an impact assessment. This list was compiled by the Declaration's co-authors but is not formally part of the Declaration itself. It represents a small selection of relevant articles from the substantial body of academic evidence of recent years.

1. Simplify with Evidence

The current omnibus proposal lacks a strong evidence base. A large body of peer-reviewed literature demonstrates that mandatory sustainability reporting improves corporate accountability, transparency, and outcomes.

- Adams, C. (2017). Conceptualising the contemporary corporate value creation process. *Accounting, Auditing & Accountability Journal*, 30(4), 906-931.
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- Christensen, H. B., Hail, L., & Leuz, C. (2021). Mandatory CSR and sustainability reporting: economic analysis and literature review. *Review of Accounting Studies*, 26(3), 1176–1248.
- Cuomo, F., Gaia, S., Girardone, C., & Piserà, S. (2022). The effects of the EU non-financial reporting directive on corporate social responsibility. *The European Journal of Finance*, *30*(7), 726–752.
- Dinh, T., Husmann, A. and Melloni, G. (2021). *The role of non-financial performance indicators and integrated reporting in achieving sustainable value creation*, European Parliament: Directorate-General for Internal Policies of the Union.
- Fiechter, P., Hitz, J. M., & Lehmann, N. (2022). Real Effects of a Widespread CSR Reporting Mandate: Evidence from the European Union's CSR Directive. *Journal of Accounting Research*, 60(4), 1499–1549.
- Greenstone, M., Leuz, C., & Breuer, P. (2023). Mandatory disclosure would reveal corporate carbon damages. *Science*, 381(6660), 837–840.
- Krueger, P., Sautner, Z., Tang, D. Y., & Zhong, R. (2024). The Effects of Mandatory ESG Disclosure Around the World. *Journal of Accounting Research*, 62(5), 1795–1847.
- Mies, A., & Neergaard, P. (2020). Quality of CSR reporting: Mandatory or voluntary reporting? In: Crowther, D. & Seifi, S (eds). *Developments in Corporate Governance and Responsibility*, 15, 205–234.

2. Align with Climate Science

Climate transition plans are vital tools for aligning corporate strategies with science-based targets. Removing or weakening them undermines the EU's climate commitments.

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- Creutzig, F., Niamir, L., Bai, X., et al. (2022). Demand-side solutions to climate change mitigation consistent with high levels of well-being. *Nature Climate Change*, 12, 36–46.

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- Dikau, S., Robins N., Smoleńska A., van 't Klooster J. & Volz U. (2022). *Net zero transition plans: a supervisory playbook for prudential authorities.* London: Grantham Research Institute on Climate Change and the Environment, London School of Economics and Political Science.
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- Steffen, W., Richardson, K., Rockström, J., Cornell, S. E., Fetzer, I., Bennett, E. M., Biggs, R., Carpenter, S. R., De Vries, W., De Wit, C. A., Folke, C., Gerten, D., Heinke, J., Mace, G. M., Persson, L. M., Ramanathan, V., Reyers, B., & Sörlin, S. (2015). Planetary boundaries: Guiding human development on a changing planet. *Science*, 347(6223).

3. Ensure Regulatory Consistency

Maintaining the CSRD scope (companies >500 employees) ensures continuity with the NFRD and comparability across the EU.

- Cooper, S., & Michelon, G. (2022). Conceptions of materiality in sustainability reporting frameworks: Commonalities, differences and possibilities. In C. A. Adams (Ed.), *Handbook of Accounting and Sustainability*. Edward Elgar Publishing: 44–66.
- Filho, W. L., Wall, T., Williams, K., Dinis, M., Martin, R. M. F., Mazhar, M., & Gatto, A. (2025). European sustainability reporting standards: An assessment of requirements and preparedness of EU companies. *Journal of Environmental Management*, 380, 125008.
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4. Balance Costs and Benefits

Compliance costs exist, but strong evidence shows the benefits of sustainability reporting and due diligence are very significant, enhancing long-term competitiveness and financial performance.

- Berchicci L., King A. A. (2022). Building knowledge by mapping model uncertainty in six studies of social and financial performance. *Strategic Management Journal*, 43(7), 1319–1346.
- Busch, T., & Friede, G. (2018). The Robustness of the corporate social and Financial Performance Relation: A Second-Order Meta-Analysis. *Corporate Social Responsibility and Environmental Management*, 25(4), 583–608.
- Caglio, A., Melloni, G., & Perego, P. (2019). Informational Content and Assurance of Textual Disclosures: Evidence on Integrated Reporting. *European Accounting Review*, *29*(1), 55–83.
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5. Safeguard Risk-Based Due Diligence

A risk-based approach, aligned with UNGPs and OECD guidelines, ensures effectiveness and international coherence.

- Baumann-Pauly, D., & Nolan, J. (2017). *Business and human rights: From principles to practice*. Routledge.
- Deva, S. (2021). The UN Guiding Principles' Orbit and Other Regulatory Regimes in the Business and Human Rights Universe. *Business and Human Rights Journal*, 6(2), 336–351.
- Deva, S. (2023). Mandatory human rights due diligence laws in Europe: a mirage for rights holders? *Leiden Journal of International Law*, 36, 389–414.
- Dupont, V., Pietrzak, D., & Verbrugge, B. (2024). A step in the right direction or more of the same? A systematic review of the impact of human rights due diligence legislation. *Human Rights Review*, 25, 131–154.
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- Gilbert, D. U., Rasche, A., & Waddock, S. (2011). Accountability in a global economy: The emergence of international accountability standards. *Business Ethics Quarterly*. 21(1), 23-44.
- Jedrzejowska-Schiffauer, I., & Schiffauer, P. (2020). Human Rights Due Diligence as Part of Corporate Risk Management: Insights From the EU Policy Debate. *European Research Studies Journal*, 23(Special Issue 2), 973-984.
- McCorquodale, R., & Nolan, J. (2021). The Effectiveness of Human Rights Due Diligence for Preventing Business Human Rights Abuses. *Netherlands International Law Review*, 68, 455–478.
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