FOR IMMEDIATE RELEASE

Call to action:
Make the EU Sustainability Omnibus a Strategic Imperative for the Board

Brussels, 16 December 2025 – ecoDa, the European Confederation of Directors' Associations, welcomes the EU compromise on the Sustainability Omnibus and calls on European boards to take ownership of sustainability. Now is the time to transform obligations into strategic opportunities and make sustainability a strategic imperative for growth, independence, and competitiveness.

Through the Sustainability Omnibus, practical measures and proportionality mechanisms have been introduced across all reporting steps, fully aligned with the geopolitical agenda of the EU.

Key points for European boards:

- **Strategic imperative:** Sustainability, including transition and adaptation for long-term business endurance, is now a core business issue. Companies must proactively integrate sustainability into their strategic priorities, as the allocation of key resources such as energy, water, and raw materials will define competitiveness in the EU. Circular sourcing and efficient resource use should be encouraged wherever feasible.

- **Boards' accountability:** Responsibility now lies squarely with boards. Regulators' role is to ensure that the financial sector allocates resources to companies that embrace sustainability, preventing competitive advantages for businesses that disregard EU rules.

- **Anticipation and planning:** Boards must lead proactive discussions on sustainability risks, identifying key topics, conducting informed assessments, prioritizing investments, and developing clear and targeted action plans.

- **Double materiality as a tool for resilience**: Companies should approach double materiality not merely from a reporting perspective, but as an integral part of risk management and resilience. Double materiality provides deep insights into business models, including the value chain. Double materiality enables a holistic approach to risk management and value creation. Assessments must focus on

truly material issues, integrating contemporary and future risks such as reputation, human capital, supply chain disruptions, and resource shortages.

- **Reliable data and digital readiness:** Companies cannot avoid external scoring by banks, investors, and insurers. They must ensure they can release reliable data through interconnected systems with insurers and banks, at least for straightforward materiality metrics, to maintain control of their business story, progress, and roadmap. Without effective data management, companies risk falling behind in digitalization and missing key opportunities. This also implies digital readiness at the Board level.

By doing so, ecoDa urges European boards to actively engage in sustainability discussions, exercising their ultimate accountability to guide executives in addressing non-financial risks in a timely and strategic manner.

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Notes to editors

About the European Confederation of Directors Associations (ecoDa)

The European Confederation of Directors Associations (ecoDa) is a not-for-profit association founded in December 2004 under the laws of Belgium. Through its 24 national institutes of directors (the main national institutes existing in Europe), ecoDa represents approximately 55,000 board directors from across the EU. ecoDa's member organizations represent board directors from the largest public companies to the smallest private firms, both listed and unlisted.