



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR FINANCIAL STABILITY, FINANCIAL SERVICES AND CAPITAL
MARKETS UNION

The Director-General

Brussels
FISMA.C.1
Petra Hielkema
EIOPA Chair
petra.hielkema@eiopa.europa.eu

Dear Ms. Hielkema,

On 9 December 2025, the Council and European Parliament reached a political agreement on the Omnibus I simplification package, concerning certain corporate sustainability reporting and due diligence requirements. The Omnibus I package also foresees in parallel a revision of the European Sustainability Reporting Standards (ESRS).

Article 29b of the Accounting Directive, as amended by the CSRD, empowers the Commission to adopt these ESRS as delegated acts taking account of the technical advice of EFRAG and after having consulted the Member States and certain Union bodies identified in the Directive. The ESRS specify the information that undertakings are to report in accordance with Article 19a(1) and (2), and Article 29a(1) and (2) of this Directive.

On 3 December 2025, EFRAG published its revised technical advice (available at [Draft Simplified ESRS | EFRAG](#)) for the revised ESRS.

In order for the Commission to be able to adopt the revised ESRS, and in line with Article 49(3b) of the Accounting Directive as amended by the CSRD, we kindly request your opinion on the draft ESRS developed by EFRAG. Please submit your opinion to FISMA-CSR@ec.europa.eu. In accordance with the provisions of the CSRD, your opinion should be submitted within 2 months from the date of this letter.

I thank you again for your cooperation on this important simplification initiative. Please do not hesitate to contact Thomas Dodd (Thomas.Dodd@ec.europa.eu) or Inès Rohmer (Ines.Rohmer@ec.europa.eu) for any further clarifications that may be necessary during the course of this work.

Yours sincerely,

Electronically signed

John BERRIGAN

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