# Untangling EU CSRD, CSDDD, and ESPR

Cassidy Spencer

**Empowering safety. Elevating stewardship. Enabling sustainability.**

# Speaker

Cassidy Spencer is a Sustainability Regulatory Research Analyst with 3E, specializing in the 3E Exchange platform. Her work involves ensuring company compliance with sustainability regulations and researching ways to help our customers promote environmentally responsible practices. She comes to 3E from the cosmetic regulatory industry and is an Ohio State University alumnus.

**Cassidy Spencer**

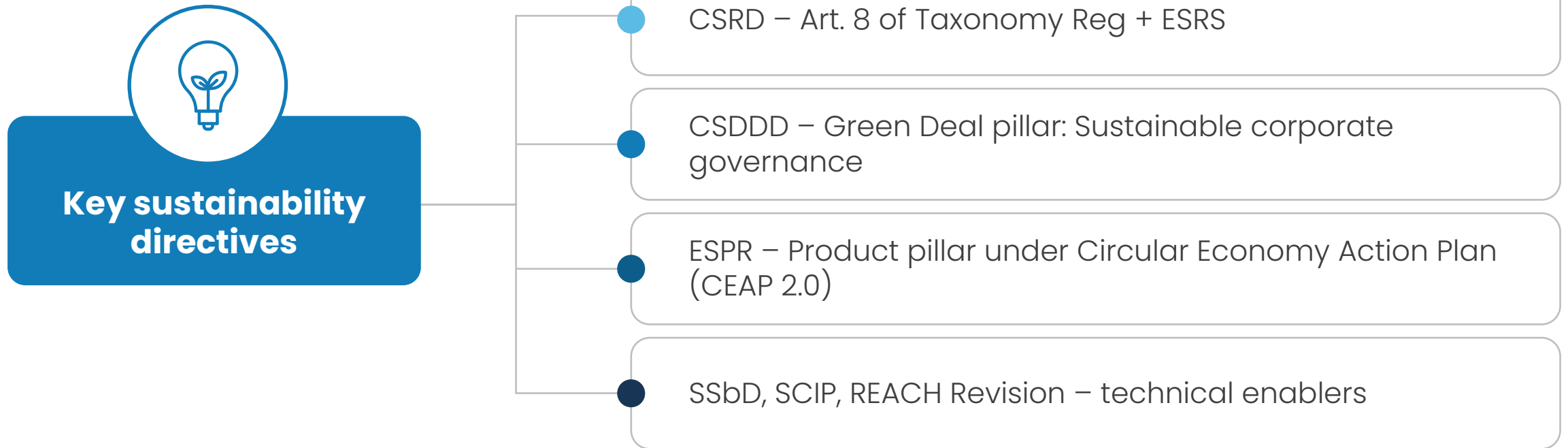Sustainability Regulatory Research Analyst

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# Agenda

- Why these 3 frameworks matter

- Regulatory breakdown: CSRD, CSDDD, ESPR

- ESRS: A technical lens on CSRD

- What's coming: Omnibus simplification

- Takeaways and discussion

# EU Green Deal legislative architecture

**EU Green Deal includes ≈90 legislative files across 6 pillars**

**Key sustainability directives**

- CSRD – Art. 8 of Taxonomy Reg + ESRS

- CSDDD – Green Deal pillar: Sustainable corporate governance

- ESPR – Product pillar under Circular Economy Action Plan (CEAP 2.0)

- SSbD, SCIP, REACH Revision – technical enablers

# Overview of the Ecodesign for Sustainable Products Regulation
## (ESPR)(EU) 2024/1781

Framework Regulation- sets out the main principles and objectives but leaves the details to be defined later through more specific laws or regulations.

Extends the scope of the Ecodesign Directive 2009/125/EC beyond energy-related products **to almost all categories.**

Aims to make products more durable, repairable, and recyclable across all sectors **and enhance green consumer choices.**

Central to the EU Green Deal and 2020 Circular Economy Action Plan.

# Key Objectives of ESPR

Improve product durability, reusability, and recyclability.

Minimize resource use and environmental impacts throughout product lifecycles.

Eliminate hazardous substances that hinder circularity.

Promote recycled content in products.
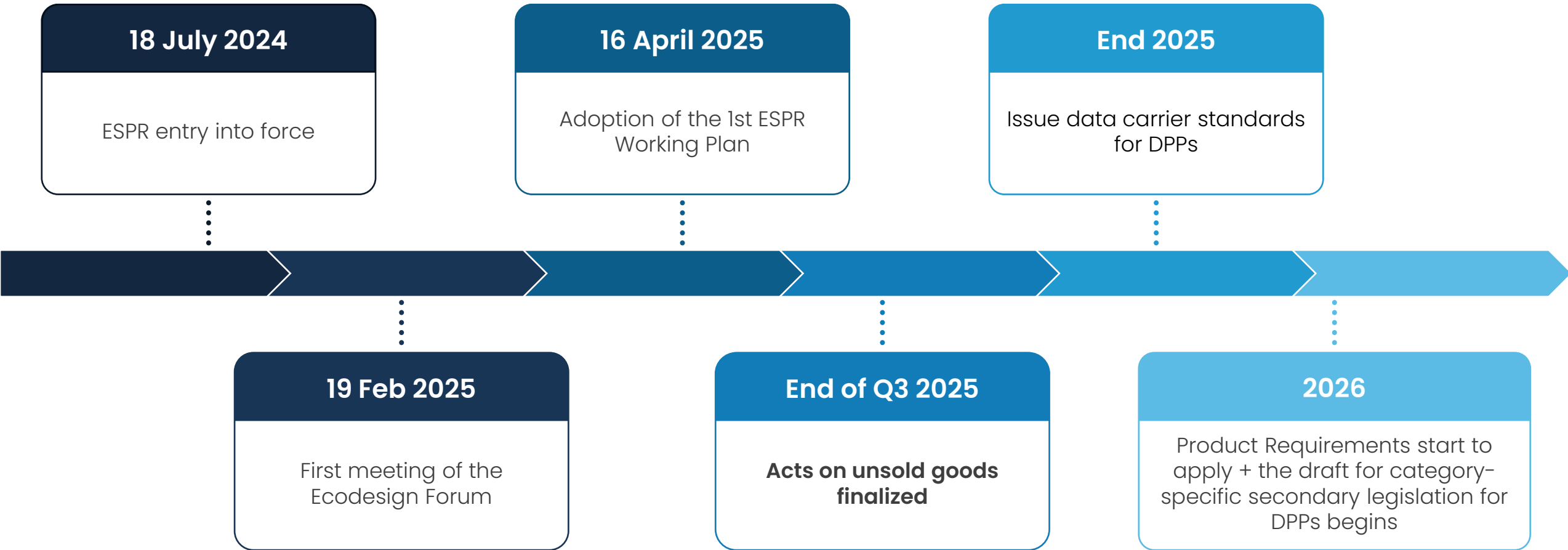
Mandatory Green Product Procurement Requirements
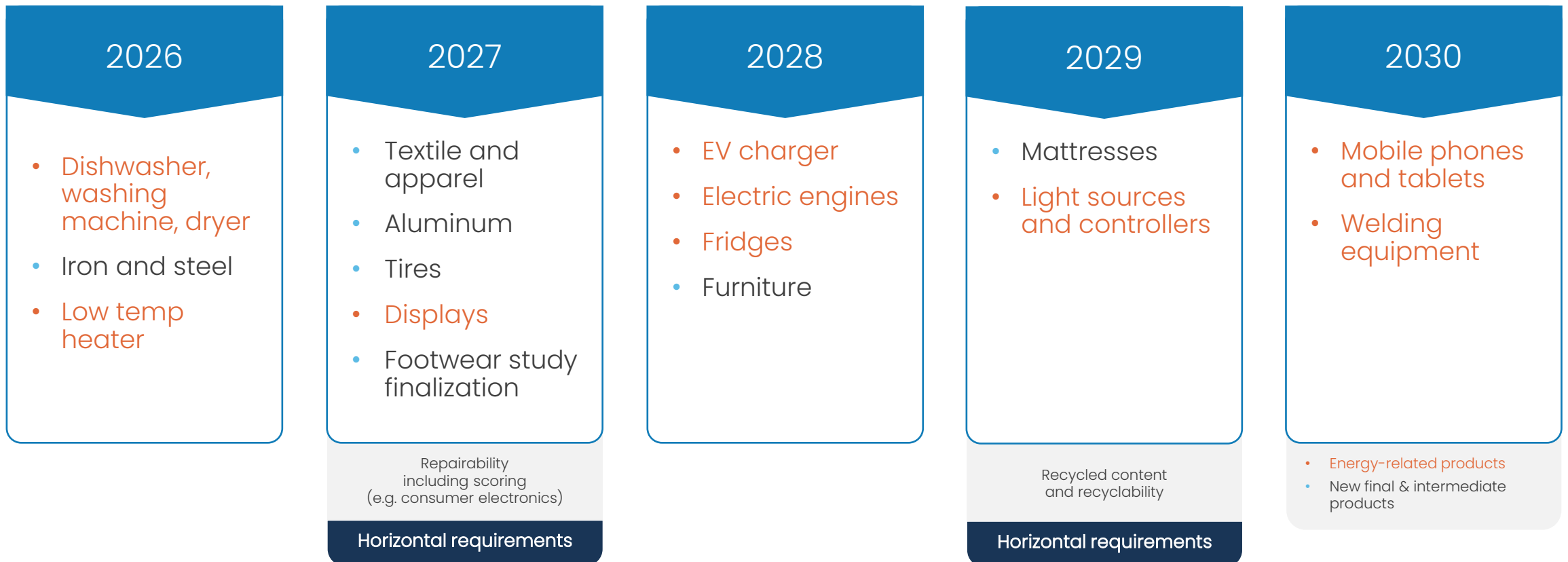
Address destroying of unsold goods.

Introduce Digital Product Passports (DPPs) to increase transparency.

# ESPR – Tentative Timeline & Milestones

**18 July 2024**

ESPR entry into force

**16 April 2025**

Adoption of the 1st ESPR Working Plan

**End 2025**

Issue data carrier standards for DPPs

**19 Feb 2025**

First meeting of the Ecodesign Forum

**End of Q3 2025**

**Acts on unsold goods finalized**

**2026**

Product Requirements start to apply + the draft for category-specific secondary legislation for DPPs begins

# ESPR Working Plan (April 2025)

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## Ecodesign for Sustainable Products Regulation (ESPR)

### 2026

- Dishwasher, washing machine, dryer
- Iron and steel
- Low temp heater

### 2027

- Textile and apparel
- Aluminum
- Tires
- Displays
- Footwear study finalization

Repairability including scoring (e.g. consumer electronics)

**Horizontal requirements**

### 2028

- EV charger
- Electric engines
- Fridges
- Furniture

### 2029

- Mattresses
- Light sources and controllers

Recycled content and recyclability

**Horizontal requirements**

### 2030

- Mobile phones and tablets
- Welding equipment

- Energy-related products
- New final & intermediate products

# Ecodesign for Sustainable Products and Energy Labelling Working Plan 2025 - 2030

Combining the efforts of Ecodesign for Sustainable Products Regulation (ESPR) with the Energy Labelling Framework Regulation (ELFR)

Strategic alignment:

- Clean Industrial Deal
- Competitiveness Compass
- Circular Economy Act (upcoming)
- Industrial Decarbonization Accelerator Act (upcoming)
- Omnibus Simplification Package
- EU Single Market Strategy

# Ecodesign for Sustainable Products and Energy Labelling Working Plan 2025 - 2030

- The requirements may cover two aspects: **product performance** (e.g. durability, availability of spare parts, minimum recycled content) and/or **product information** (e.g. key product features, its carbon/environmental footprint).

- Product information will mainly be made available via the Digital Product Passport or, for products with energy labels, via the European Product Registry for Energy Labelling (EPREL).

# Ecodesign for Sustainable Products and Energy Labelling Working Plan 2025 - 2030

Every product for which Ecodesign measures will be adopted and have a digital product passport, except if there is an alternative digital system providing equivalent information, for example the EPREL database.

The information to be collected and made available in the digital product passport will be specified in product-specific delegated acts under the ESPR, and possibly under other legislation where applicable.

# Horizontal requirements

Repairability (including scoring) – 2027

Recycled content and recyclability of electrical and electronic equipment - 2029

**What does this mean?**

These requirements aim to apply to numerous product types across the board, rather than specify product types.

# Energy-related products

In the future, all energy-related products will fall under the ESPR. Of the 35 products in the 2022–2024 Ecodesign and Energy Labelling plan, 19 will remain under the current Ecodesign Directive until 31 December 2026, while 16 are carried over to the 2025–2030 ESPR working plan.

# The 16 products transitioning to the jurisdiction of ESPR

| Product Type | Adoption Year |
|---|---|
| Low-temperature emitters | 2026 |
| Displays | 2027 |
| EV charges | 2028 |
| Household dishwashers | 2026 |
| Household washing machines and washer-dryers | 2026 |
| Professional laundry appliances | 2026 |
| Professional dishwashers | 2026 |
| Electric motors and variable speed drives | 2028 |
| Refrigerating appliances (household) | 2028 |
| Refrigerating appliances with a sales function | 2028 |
| Light sources and separate control gears | 2029 |
| Welding equipment | 2030 (end) |
| Mobile phones and tablets | 2030 (end) |
| Local space heaters | 2030 (mid – Ecodesign), 2026 (Energy label) |
| Tumble dryers | 2030 (end) |
| Standby and off mode consumption | 2030 (end) |

# The 19 products remaining under the current Ecodesign Directive

1. Photovoltaic panels
2. Space heaters
3. Combination heaters
4. Water heaters
5. Solid fuel local space heaters
6. Air conditioners (including air-to-air heat pumps)
7. Comfort fans
8. Solid fuel boilers
9. Air heating and cooling products
10. Ventilation units
11. Vacuum cleaners
12. Cooking appliances
13. Water pumps
14. Industrial fans
15. Circulators
16. External power supplies
17. Computers
18. Servers and data storage products
19. Power transformers
20. Professional refrigeration equipment
21. Imaging equipment

**Note**: While the regulation refers to 19 products, the exact count depends on how categories are grouped. For example, some sources list "space and combination heaters" or "computers, servers and storage" together. The discrepancy (whether 19 or 21) comes from whether they're counted as product groups or individual product types

# Digital Product Passport (DPP)

- Serves as a digital record that stores detailed information about a product's characteristics.

- Provide detailed information on product materials, repairability, and recyclability.

- Help consumers make more informed decisions.

- Enhance transparency across product lifecycles and supply chains.

Digital Product
**PASSPORT**

# EU DPP: A Multi-Dimensional Information Package

Information requirements according to Article 7 of the
EU Ecodesign for Sustainable Products Regulation (ESPR):

- **Substances of Concern:** Identification, location within the product and concentrations (Max or ranges in the product/components).

- **Product performance metrics:** repairability, durability, carbon footprint, environmental impact.

- **Customers guidance:** installation, maintenance, repair, and end-of-life handling.

- **End-of-life treatment:** disassembly, reuse, refurbishment, recycling, disposal.

- **Sustainability impact:** Information supporting sustainable choices and responsible product handling.

Implementing Acts

European Ecodesign for Sustainable Products Regulation (ESPR)
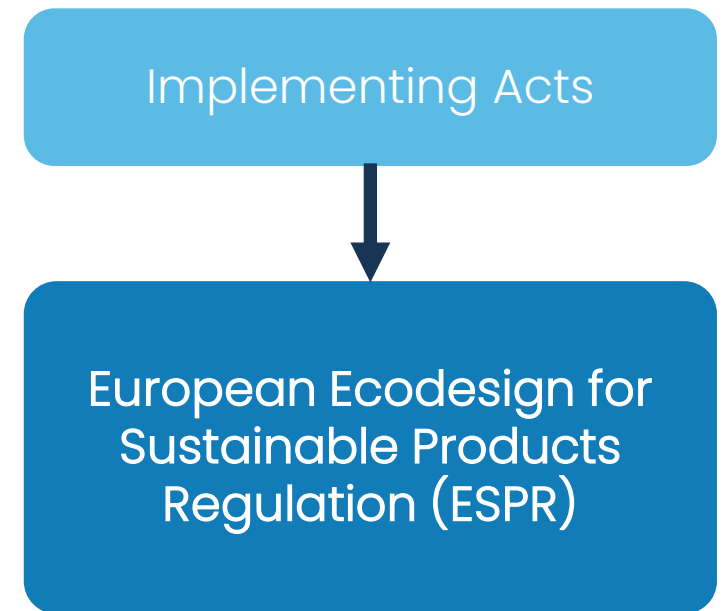
# Mandatory Green Product Procurement (GPP) requirements

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Intended to align public sector purchasing with the EU's sustainability and circular economy goals. These requirements aim to ensure that public authorities prioritize environmentally friendly and sustainable products when making procurement decisions.

## Example of criteria might include:

| | | |
|---|---|---|
| Products made from recycled materials or designed to be easily recyclable. | Products with lower energy consumption during their lifecycle. | Items that are repairable and upgradable to extend their lifespan. |

# Measures on unsold goods



**1** Ban on the destruction of unsold textiles and footwear.

**2** Large companies must disclose the number of unsold products they discard.

**3** Aim to reduce waste and promote more sustainable practices.

# ESPR – Link to Haz Comm



| | |
|---|---|
| **Chemicals of Concern** | → | **Restrictions via design** |
| **Digital Product Passport** | → | **Enhanced SDS + LCI** |

**ESPR interfaces with SCIP, REACH, SSbD**

# Overview of Corporate Sustainability Reporting Directive
(EU) 2022/2464 (CSRD)

**Purpose** — Strengthens sustainability disclosures and promotes transparency across environmental, social, and governance (ESG) aspects.

**Key Focus** — Double materiality, covering impact both on the company and by the company.

**Scope** — Applies to large EU and non-EU companies operating in the EU, and eventually large SMEs.

**Reporting Standards** — Uses European Sustainability Reporting Standards (ESRS) to standardize reporting metrics.

# Applicability by company size ("waves")

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| Wave | Company Type | Fiscal Year (FY) | Reporting Year | Stop-the-clock | "-" |
|------|--------------|------------------|----------------|----------------|-----|
| Wave 1 | *Large public-interest entities (PIEs) already subject to NFRD (≥500 employees)* | FY 2024 | Report in 2025 | 2025 | 2025 No scope under 1000 |
| Wave 2 | *Large companies not previously subject to NFRD (≥250 employees, ≥€40M turnover, or ≥€20M total assets)* | Originally FY 2025 → Postponed to FY 2027 | Report in 2028 | 2028 | 2028 No scope under 1000 |
| Wave 3 | *Listed SMEs, small non-complex credit institutions, captive insurers* | Originally FY 2026 → Postponed to FY 2028 | Report in 2029 | 2029 | No scope |
| Wave 4 | *Non-EU parent companies with EU net turnover ≥€450M and one large/substantial EU subsidiary or branch* | FY 2028 | Report in 2029 | 2029 | 20229 Only for ≥€450M in EU, or ≥50M one large/substantial EU subsidiary or branch |

# Key milestones in CSRD implementation

**April 21, 2021**

European Commission publishes CSRD proposal

**November 2022**

Formal adoption by European Parliament and Council

**December 16, 2022**

Directive (EU) 2022/2464 published

**January 5, 2023**

CSRD enters into force

**March 2024**

First Omnibus Simplification Package introduced

**Q4 2025 – Q1 2026**

Finalization of Omnibus Package I

# CSRD – Technical lens on ESRS

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## 12
Final ESRS adopted via Delegated Act (July 2023)

Mandatory for large and listed companies

SME standards in 2025*

## Materiality assessment must cover

Pollution (E2)

Circularity (E5)

Climate (E1)

Biodiversity (E4)

Workers (S1)

# Overview of Corporate Sustainability Due Diligence Directive
## (EU) (2024/1760) (CSDDD)

**Purpose**
Ensures companies conduct due diligence on human rights and environmental risks in operations and supply chains.

**Key Focus**
Establishes clear responsibilities for identifying, preventing, and mitigating risks.

**Scope**
Large EU and relevant non-EU companies operating in the EU, focusing on high-risk sectors.

**Key Components**
Risk assessments, due diligence plans, stakeholder engagement, and grievance mechanisms.

# Key milestones in CSDDD development and implementation

**February 23, 2022**

European Commission publishes CSDDD proposal

**March 15, 2024**

Council of the EU reaches compromise agreement

**May 24, 2025**

Formal adoption of CSDDD

**July 1, 2025**

Entry into force of the directive

**June 1, 2023**

European Parliament adopts its position

**December 15, 2024**

Final political agreement between Parliament and Council

**June 10, 2025**

Publication in Official Journal of the EU

**July 1, 2028**

First compliance wave begins

# CSDDD – Supply chain obligations

**Applies to large companies**

**Risk-based due diligence for value chains**

**Requires remediation, stakeholder engagement**

**Includes environmental risks (chemical exposure)**

# Omnibus simplification package – What and why

- Omnibus Package I (Feb 2025):
  - Consolidates CSRD / SFDR indicators
  - ESG disclosure portal

- Omnibus Package II (Q4 2025 expected):
  - Aligns ESRS with ESPR and SSbD
  - Streamlines due diligence

- **Q4 2025 – Q1 2026:** Finalization of Omnibus Package I via legislative procedure. **Late 2025:** Final SME ESRS standards expected. **2026 – 2027:** Updates to ESRS expected under Omnibus II (potentially aligning ESRS with ESPR, SSbD, Taxonomy)

# The First Omnibus Simplification Package – Overview

## What is it?

The omnibus is a legislative initiative by the European Commission to streamline sustainability-related reporting and reduce regulatory complexity. It contains proposals and delegated acts affecting several Green Deal instruments, including:

### CSRD

- EU companies now in-scope only if they have ≥1,000 employees, up from 250.
- Non-EU companies: EU net turnover threshold raised to €450 million (from €150 million), plus one large EU branch/subsidiary.

### CSDDD

- Delayed Implementation: Original date: July 26, 2027. Postponed to 2028 for large companies (Wave 1)
- Scope Limitation: Due diligence now only required for direct business partners unless there is credible evidence of adverse impacts upstream/downstream. No requirement to terminate business relationships over violations- companies must instead seek remediation.
- Simplified Due Diligence Process: Due diligence policies must now be updated every 5 years (previously annual). Guidance documents will be issued by July 2026 but will be non-binding.

# CSDDD – Supply chain obligations

- **Reduced data scope** under CSRD = more manageable ESG disclosures, but may require coordination with voluntary frameworks (e.g., ESRS+)

- **CSDDD narrowed to Tier 1** = Haz Comm teams will be essential for verifying SVHC and environmental impact data where evidence justifies deeper investigation.

- **Alignment opportunities:** With CSRD, CSDDD, and ESPR all touching chemicals and product data, the Omnibus is an **early step toward digital compliance convergence** (potentially through DPP and EU ESG portal architecture).

# Haz Comm integration map

CSRD (E2/E5) — SVHC data, pollution metrics

ESPR — Safe-by-design declarations, circularity

CSDDD — Supply chain chemical risk
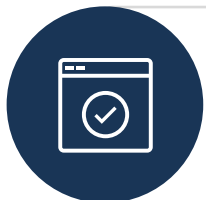
Omnibus — Interoperable data systems

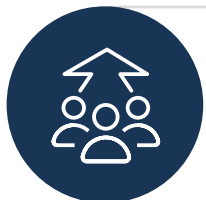# What's next for technical professionals

Monitor ESPR delegated acts
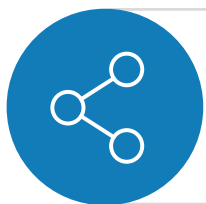
Map SVHCs to ESRS and SSbD
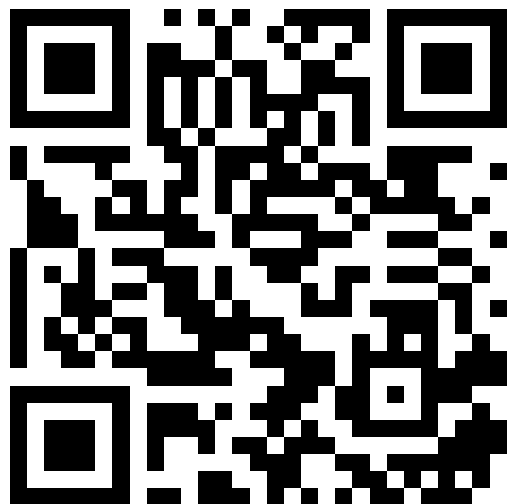
Prepare for Omnibus II data requirements

Train teams on risk/materiality language

# Takeaways

- CSRD, ESPR, and CSDDD converging via data

- Omnibus II is key (Q4 2025)

- Haz Comm = critical enabler

- SSbD becoming baseline compliance

For more information

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