



Council of the European Union  
General Secretariat

Brussels, 04 April 2025

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**Interinstitutional files:  
2025/0045 (COD)**

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WK 3829/2025 ADD 2

**LIMITE**

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## **WORKING DOCUMENT**

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From:	General Secretariat of the Council
To:	Simplification
Subject:	Contributions on the Omnibus I proposal on sustainability reporting and due diligence (doc. 6596/25).

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Delegations will find enclosed further questions received, by 4 April, from SE on the Omnibus I proposal on sustainability reporting and due diligence (doc. 6596/25).

# SWEDEN

## SE Questions on CSRD/CSDDD

- 1) What is the reason for the distinction between the thresholds in regard to CSRD and the taxonomy?
- 2) Has COM analyzed how the proposed changes will affect the ability of credit institutions and insurance companies to meet the requirements of SFDR, EuGBS, Solvency 2 and the Banking package?