

Figure 3 / Comparison of Omnibus Proposal and original Taxonomy requirements

	Current legislation	Omnibus proposal
Thresholds	Same as CSRD, with first year opt out for LSME's	<p>Aligned with CSDDD, meeting cumulative conditions of:</p> <ul style="list-style-type: none"> - 450 million euros turnover; and - 1000 employees <p>Opt-in regime for companies with 1000 employees and turnover not exceeding 450 million applicable to companies that claim that their economic activities are environmentally sustainable as per EU Taxonomy.</p> <p>Introducing Partial Alignment concept for this category - for economic activities that do not meet all TSC*</p> <p>Companies with less than 1000 employees are out of scope</p>
Technical Screening criteria	Fixed	To be reviewed, including DNSH criteria
Materiality threshold	None	To be introduced
Reporting templates	Comprehensive	To be simplified
Partial alignment of activities	Not allowed	Not allowed
Reporting KPIs	Eligibility and alignment for Turnover, CapEx, OpEX	Eligibility and alignment for Turnover and CapEx, optional OpEx

Note: Does not include impact on companies in financial services sector (Eg changes to GAR ratio)

Source: https://ec.europa.eu/commission/presscorner/detail/da/qanda_25_615

Disclaimer: It may also be noted that since Omnibus proposal introduces some Level-1 changes, those changes will go through the full legislative process which typically takes 3-6 months, though a fast track process has been recommended by the Commission.