



LES ATELIERS DU FUTUR

Ms. Ursula von der Leyen

President of the European Commission

Rue de la Loi 200

1049 Brussels

Belgium

Paris, September 4, 2025

Subject: Formal opposition to the "Stop the Clock", "Omnibus" initiatives and EU-US trade concessions weakening the CSRD and CS3D in light of the International Court of Justice advisory opinion of July 23, 2025

Dear Madam President,

On behalf of Les Ateliers du Futur, a non-governmental organization committed to ecological transition, we wish to express our profound concern and formal opposition to the three recent European Commission initiatives aimed at substantially reducing the scope and effectiveness of the CSRD (Corporate Sustainability Reporting Directive) and CS3D (Corporate Sustainability Due Diligence Directive).

The unanimous advisory opinion delivered by the International Court of Justice on July 23, 2025, regarding States' obligations in respect of climate change establishes a binding international legal framework that renders these initiatives not only inappropriate but potentially illegal under international law. Please allow us to explain in detail why each of these initiatives contravenes the European Union's legal obligations.

I. The "Stop the Clock" Initiative: A Violation of the Obligation for Rapid and Urgent Action

Directive (EU) 2025/794 of April 9, 2025, postponing by two years the application of reporting obligations for "wave 2 and 3" companies, constitutes a manifest violation of the obligation for urgent climate action established by the ICJ.

A. Contradiction with Recognized Climate Emergency

The ICJ has characterized climate change as an "existential threat" and established that States have the obligation to take "appropriate", "consequential", "rapid", and "sustainable" measures to reduce greenhouse gas emissions. The two-year postponement of reporting obligations directly contradicts this requirement for rapidity. Each year of delay in transparency regarding companies' emissions and environmental impacts represents a year lost in the fight against climate change.



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B. Disregard for the Precautionary Principle

The ICJ's opinion clearly states that "the absence of absolute scientific certainty must not serve as a pretext" for inaction. Yet, postponing CSRD obligations under the pretext of giving companies more time to prepare constitutes precisely such an unjustifiable form of inaction. The companies concerned have already had several years since the directive's adoption in 2022 to prepare. An additional postponement violates the precautionary principle and the obligation of due diligence.

C. Breach of Continuity in Climate Action

The ICJ emphasized that even in cases of non-compliance, States have "a continuing duty to comply." The postponement creates a discontinuity in efforts toward transparency and corporate accountability, sending a disastrous signal to markets and economic actors about the relaxation of European climate ambitions.

II. The "Omnibus" Proposals: A Clear Regression in the Face of Climate Emergency

The "Omnibus" legislative proposals of February 26, 2025, reducing by 80% the number of companies subject to the CSRD and significantly weakening the CS3D, constitute a major regression incompatible with the EU's international obligations.

A. Violation of the Principles of Non-Regression and Progression

The ICJ has established that nationally determined contributions must be "progressively ambitious." The drastic reduction in the CSRD's scope, raising the threshold from 250 to 1,000 employees, represents a manifest regression. This measure excludes approximately 40,000 European companies from their climate transparency obligations, creating a massive blind spot in the supervision of private sector emissions and environmental impacts in Europe.

B. Insufficiency of Means Deployed Given the Scale of the Crisis

The ICJ's opinion insists on the necessity of "consequential" and "appropriate" measures given the scale of the climate threat. Excluding 80% of originally targeted companies cannot in any way be considered a proportionate response to the climate emergency. Mid-sized companies (250-1,000 employees) collectively represent a substantial share of European emissions and impact on global value chains.

C. Weakening of Due Diligence Obligations

The proposed limitation of diligence obligations to direct partners only (Tier 1) in the CS3D ignores the reality of global value chains where the most serious impacts often



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occur upstream. The ICJ recognized that climate obligations derive not only from treaties but also from customary international law, including the duty to prevent transboundary harm. Limiting vigilance to direct suppliers amounts to turning a blind eye to the most significant impacts.

D. Removal of Liability Mechanisms

The proposed abandonment of a harmonized civil liability regime for breaches of due diligence deprives victims of environmental and social violations of effective recourse. Yet the ICJ established that States violating their climate obligations "may be required to cease the wrongful conduct, offer guarantees of non-repetition and make full reparation." How can the EU guarantee these reparations if it removes the legal mechanisms for obtaining them?

III. EU-US Trade Concessions: The Subordination of Climate to Commerce

The trade framework agreement of August 21, 2025, and the EU's commitment to ensure that the CSRD and CS3D "do not pose undue restrictions on transatlantic trade" constitute an inadmissible subordination of climate imperatives to commercial interests.

Similarly, the eleventh bullet point of this joint statement, in which the European Commission commits to offering "flexibilities" to American companies affected by the introduction of the carbon border tax in Europe on January 1st, is inadmissible. Designed to incentivize non-European companies selling their products on European soil to reduce their CO2 emissions, this tax aims to increase the cost of the most CO2-intensive productions in order to put them on an equal footing with those of European producers, who are also subject to carbon pricing and incentivized by Brussels to decarbonize. Derogating from this tax for products from the United States would significantly weaken this mechanism, which is already considerably vague.

A. Disregarded Primacy of Climate Obligations

The ICJ has unambiguously established that "climate inaction is no longer merely a political failure: it can now constitute a violation of international law." Commercial considerations, however important they may be, cannot justify weakening climate protection measures. The commitment to "reduce administrative burden" for American companies amounts to creating reverse discrimination, de facto exempting non-European companies from obligations that their European competitors must respect.



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B. Violation of the Obligation for International Cooperation

The ICJ's opinion requires States to "cooperate in good faith" to halt climate change. This cooperation should translate into upward alignment of standards, not downward leveling to facilitate trade. By agreeing to weaken its standards to address "American concerns," the EU fails in its duty of climate leadership and compromises the global architecture of climate governance.

C. Creation of a Dangerous Precedent

The integration of CSRD/CS3D commitments into a trade agreement, as ShareAction has noted, "could lock in deregulation for years, making it almost impossible to restore stronger sustainability standards in the future." This approach directly contradicts the obligation established by the ICJ for "sustainable" and progressive climate measures.

D. Disregard for Climate Damage Liability

The ICJ recognized that "those harmed by human-caused climate change may be entitled to reparations." By weakening transparency and accountability mechanisms for American companies operating in Europe, the EU compromises its ability to prevent climate damage and exposes itself to future claims for failure to meet its prevention obligations.

IV. Systemic Incompatibility with the International Legal Framework

A. Violation of Obligations Under the Paris Agreement

The ICJ established that the 1.5°C target is "legally binding" and constitutes the "primary temperature goal" for nations. The Commission's three initiatives directly compromise this objective by reducing transparency, accountability, and ambition among European economic actors. How can the EU claim to respect its Paris commitments while exempting 80% of companies from their climate reporting obligations?

B. Disregard for Customary International Law

The ICJ's opinion establishes that climate obligations derive not only from multilateral treaties but also from customary international law, including the prevention principle, the duty of diligence, and the obligation not to cause transboundary harm. These obligations apply independently of any treaty and cannot



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be set aside for considerations of economic competitiveness or administrative simplification.

C. Potential Violation of Human Rights

The ICJ recognized the intrinsic links between climate change and human rights. By weakening climate protection mechanisms, the EU compromises the fundamental rights of present and future generations, particularly the most vulnerable populations. The European Court of Human Rights indeed recognized in 2024 that insufficient climate action can constitute a violation of human rights.

V. Potential Legal Consequences for the European Union

A. Exposure to Climate Litigation

While the ICJ's opinion is not directly binding, it "could have significant influence as vulnerable groups and nations push for stronger climate action or seek compensation in court." The three initiatives expose the EU to multiple lawsuits, both before European and international courts, for violation of its climate obligations.

B. Loss of International Credibility

The EU has positioned itself as a global leader in climate action. The three initiatives undermine this credibility and compromise the Union's ability to influence international climate negotiations, particularly at COP30. How can the EU demand ambitious efforts from other nations while drastically reducing its own accountability mechanisms?

C. Liability for Future Damages

The ICJ has established a clear framework for state liability for climate damages. By deliberately weakening its prevention and control mechanisms, the EU exposes itself to future claims for reparation for damages caused by its inaction or insufficient action.

Conclusion: Reservation of All Our Rights

Madam President, the three initiatives analyzed – "Stop the Clock," the "Omnibus" proposals, and trade concessions with the United States – together constitute an unacceptable and potentially illegal regression of European climate ambition. They violate the EU's international legal obligations as clarified by the International Court of Justice and seriously compromise the chances of limiting global warming to 1.5°C.



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In light of this situation, Les Ateliers du Futur urgently requests that you:

1. Immediately withdraw the "Stop the Clock" directive and maintain the initial CSRD implementation timeline;
2. Abandon the "Omnibus" proposals and maintain the full original scope of the CSRD and CS3D;
3. Renounce the commitments made in the framework trade agreement with the United States regarding the weakening of the CSRD and CS3D.

In the absence of a satisfactory response to these legitimate and urgent demands, we wish to inform you that **we expressly reserve all our rights**, including but not limited to:

- The right to support any legal proceedings before competent European and international bodies;
- The right to mobilize European civil society against these regressions;

History will judge harshly those who, faced with the existential threat of climate change recognized by the highest international court, chose to retreat rather than act with the necessary determination.

We remain at your disposal for any constructive exchange aimed at strengthening, not weakening, the European climate governance architecture.

We look forward to your response and remain,

Yours sincerely,

For Les Ateliers du Futur,

Thierry Langrenney

President



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Copies:

- Ms. Roberta Metsola, President of the European Parliament
- Ms. Mette Frederiksen, Prime Minister of Denmark, President of the Council of the European Union
- Mr. Emmanuel Macron, President of the French Republic