

Cirio papers questioning the Omnibus proposals: Questions and answers

Q1. What are the three Cirio papers?

A1.

(i) *The Legal Validity of the Omnibus Package* shows it is likely that several flagship rollback proposals would breach the EU Charter of Fundamental Rights if tested in court;

(ii) *Omnibus – Fixing the Root Cause and Not the Symptoms* argues the real reason current rules feel heavy is "normative ambiguity" and sets out a cleaner way to recalibrate them;

(iii) *ESRS Set 1 Revision – Response to EFRAG Consultation* applies that method and proves that almost half the ESRS datapoints can be dropped or simplified without losing decision-critical information.

Q2. Why did Cirio write these papers right now?

A2. To demonstrate that simplification can and must respect Charter limits, and that clear, rights-proof rules boost competitiveness far more than measures likely to be struck down after years of litigation.

Q3. Who is Cirio Law Firm and what is its credibility on this topic?

A3. Cirio is a leading Nordic business-law firm, advising Nordic and international clients in all matters of business law. The firm has a dedicated sustainability practice led by partner David Frydinger, author of *Rules of the Game for Sustainable Business – Laws, Contracts and Morality* (Wolters Kluwer, 2024) — the only English-language book that covers the EU sustainability rulebook in full. The firm advises major Nordic corporations on sustainability compliance and has deep experience with the practical challenges these rules create.

Q4. Can I read the papers separately or do they form one argument?

A4. Each paper stands alone, but together they run in a straight line: legal risk → root cause → practical fix. Skipping one means missing a key link.

Q5. Two-line gist of *The Legal Validity of the Omnibus Package*.

A5. It stress-tests four rollback ideas (withdrawals of regulatory obligations) against Article 52(1) and the emerging non-regression principle and finds none is clearly "necessary or proportionate". If challenged, the Court of Justice would therefore have a solid basis to annul them. It is however recognized that this would be new territory for the Court.

Q6. Two-line gist of *Omnibus – Fixing the Root Cause and Not the Symptoms*.

A6. Shows that compliance pain stems from vague, overlapping duties — not rule volume — and proposes a duty-to-act / duty-to-inform reconstruction that trims burden without hollowing out rights.

Q7. Two-line gist of *ESRS Set 1 Revision – Response to EFRAG Consultation*.

A7. Applies the reconstruction method to ESRS and demonstrates a 45-48 % reporting-burden cut while keeping stakeholder-relevant content intact.

Q8. Why do you say several Omnibus proposals face serious Charter vulnerabilities?

A8. They roll back already-legislated protection levels without the compelling justification Article 52(1) requires. The Commission's own assessments sometimes admit the measures would "substantially reduce effectiveness"—fatal admissions in court.

Q9. What is the non-regression principle and why does it matter here?

A9. Once a higher rights floor is set, lawmakers can retreat only under strict necessity. The Court increasingly relies on that logic, so large-scale Green-Deal rollbacks are legally fragile.

Q10. What exactly is "normative ambiguity"?

A10. Obligations drafted so vaguely that firms over-comply to stay safe — e.g., undefined "materiality" in CSRD or "appropriate measures" in CSDDD. Ambiguity, not rule count, drives cost.

Q11. How does Cirio's simplification method differ from the Commission's?

A11. Cirio clarifies scope, threshold and purpose first, then prunes; the Commission starts by pruning, often deleting the very function the rule serves.

Q12. If the Court of Justice hears challenges to Omnibus, what is the likely outcome?

A12. The terrain is untested, but given the proportionality gaps identified, there is a clear risk that key measures would be suspended or annulled, prolonging uncertainty.

Q13. How big is the potential burden cut in ESRS?

A13. Line-by-line review shows a realistic 45–48 % reduction in datapoints and workload while preserving decision-useful disclosures.

Q14. Does this analysis undermine the EU's competitiveness agenda?

A14. The opposite. Predictable, proportionate duties give investors certainty and free firms from defensive paperwork—far stronger for competitiveness than blanket rollbacks that end up in court, creating years of uncertainty.

Q15. What can policymakers do today to cut risk yet still simplify?

A15. Run a fast normative-clarity audit of each duty (act vs inform), phase thresholds instead of repealing rights, and document proportionality reasoning in recitals—steps that lower admin cost while surviving Charter review.

Q16. How can I access these papers or discuss them with Cirio?

A16. The papers are available [here](#). For strategic discussions on sustainable simplification that respects legal boundaries, contact David Frydinger at david.frydinger@cirio.se.

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2 HEADING 1

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2.1 Heading 2

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2.1.1 Heading 3

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2.1.1.1 *Heading 4*

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3 SECTIONS

3.1 Section 2

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4 TABLE

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