EU CSRD Omnibus I (Directive (EU) 2026/470): PARTIAL — Scope Cut ~90% to >1,000 Employees & >€450M

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Rule: EU Corporate Sustainability Reporting Directive (CSRD) as Amended by Omnibus I | **Status:** PARTIAL | **Instrument:** Directive (EU) 2026/470 (OJ L, Feb 26, 2026; in force Mar 18, 2026) | **Date:** March 18, 2026

Verdict & Proof: EU CSRD is PARTIAL / NARROWED. Omnibus I (Directive (EU) 2026/470), in force March 18, 2026, raised mandatory reporting thresholds to >1,000 employees and >€450M net turnover—removing roughly 90% of originally scoped firms while keeping large EU/multinational buyers covered.



CSRD Tier	Pre-Omnibus Scope	Post-Omnibus I ((EU) 2026/470)
Mid-Market EU Subsidiaries (250–999 emp)	Mandatory Wave 2 (FY25/26)	DEAD / Exempted under Omnibus I
Large Groups (>1,000 emp & >€450M)	Mandatory	LIVE — Reporting continues
Non-EU Parent Ultimate Threshold	€150M EU turnover	Raised & narrowed under Omnibus I

Mechanism of Narrowing: Directive (EU) 2026/470

Published in the EU Official Journal on February 26, 2026 and entering into force on March 18, 2026, the EU Omnibus I Directive (Directive (EU) 2026/470) overhauled the original CSRD (2022/2464). It raised the mandatory threshold to companies with more than 1,000 employees and net annual turnover exceeding €450 million, excluding roughly 90% of companies previously in Wave 2/3.

Member States have until March 19, 2027 to transpose Omnibus I and may exempt newly excluded companies from 2025/2026 filings.

What Remains Live for WA Space Suppliers

Direct CSRD filing is dead for mid-market WA space firms, but indirect Scope 3 and product-substance asks from Airbus, Thales, ESA-prime contractors, and US multinationals meeting the €450M EU threshold remain live.

Verified Primary Sources & Internal Bridges

• EUR-Lex: CSRD Base Directive (CELEX 32022L2464): https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022L2464

• ISSB Sustainability Standards Navigator: https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/