


In spanning voor het Klimaattransitieplan

VMR Actualiteitendag - 27 maart 2025

Tim Bleeker

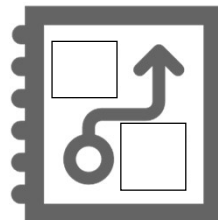
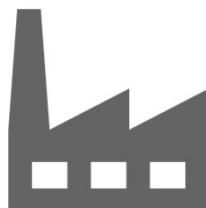
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De klimaattransitieplanverplichting

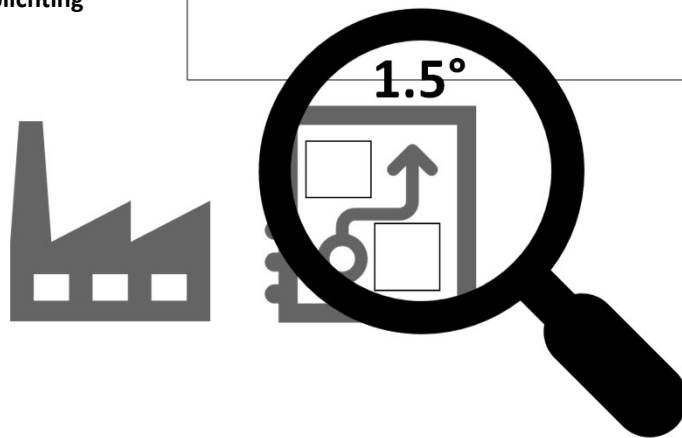


1.5°

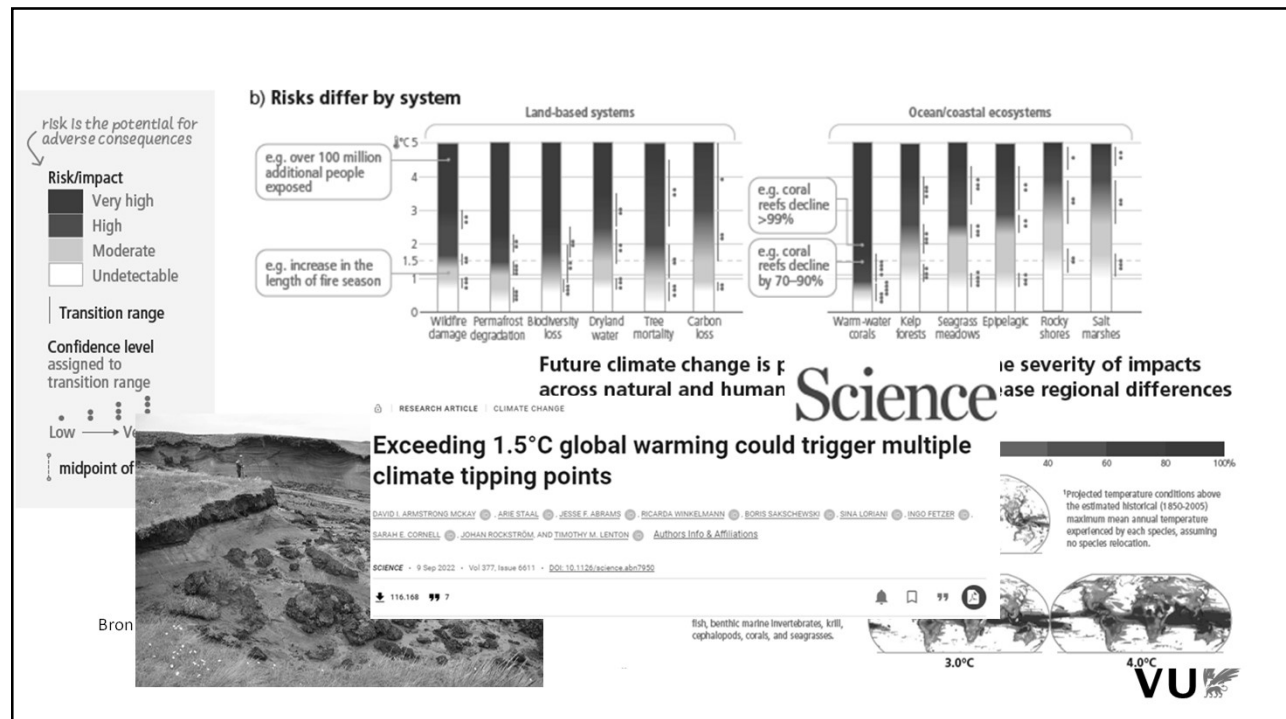
Article 22(1) CSDDD: [companies shall] adopt and put into effect a transition plan which aim to ensure, through best efforts, that the business model and strategy of the company are compatible with the [1.5 °C target].

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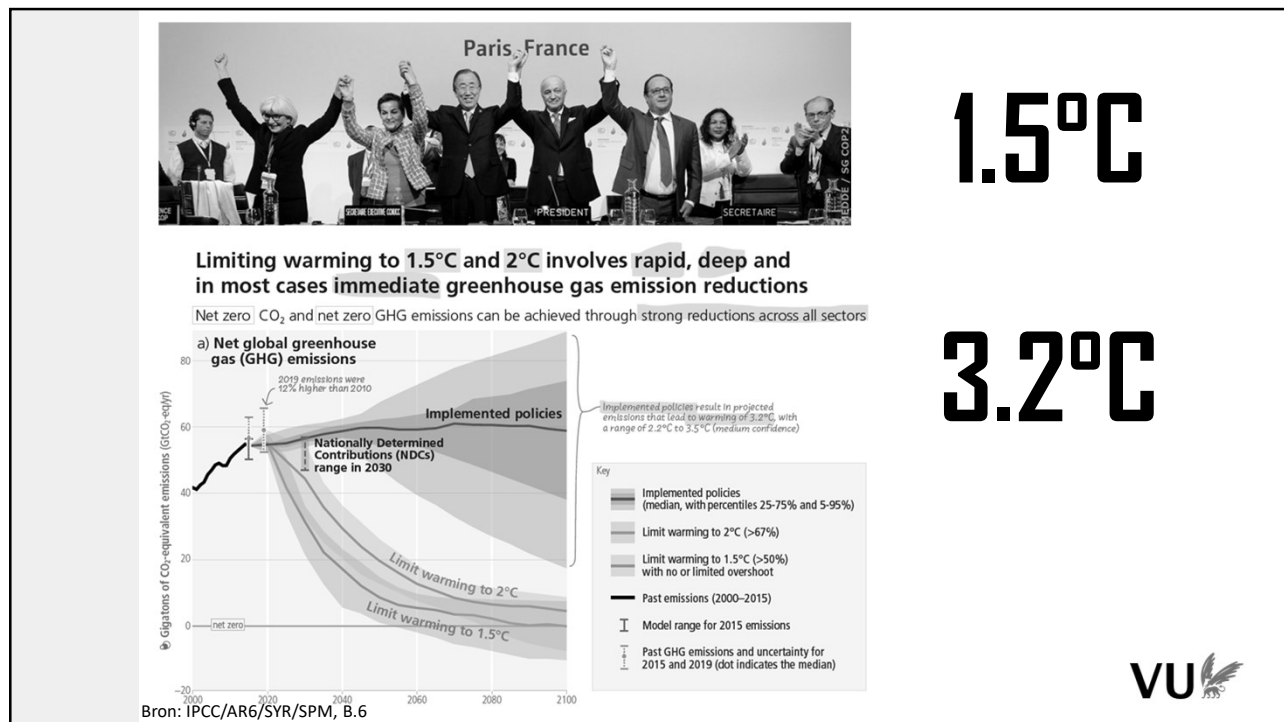
De klimaattransitieplanverplichting



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De weg naar 1,5°C

Source: IPCC/AR6/SYR/SPM

Table SPM.1: Greenhouse gas and CO₂ emission reductions from 2019, median and 5-95 percentiles. [3.3.1, 4.1, Table 3.1, Figure 2.5, Box SPM.1]

		Reductions from 2019 emission levels (%)			
		2030	2035	2040	2050
Limit warming to 1.5°C (>50%) with no or limited overshoot	GHG	43 [34-60]	60 [49-77]	69 [58-90]	84 [73-98]
	CO ₂	48 [36-69]	65 [50-96]	80 [61-109]	99 [79-119]



European Climate Law

(EU) 2021/1119

Art. 2: **Net-zero in 2050**, and negative emissions thereafter

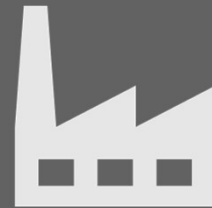
Art. 4: **Minimum 55% reduction in 2030**

→ Fit for 55 legislative package, CSRD, CSDDD, Clean Industrial Deal

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- “The behaviour of companies is key to success with regard to the Union’s sustainability objectives”

• CSDDD, preamble nr. 4



‘Meeting the climate objectives requires considerable emission reductions in all sectors’

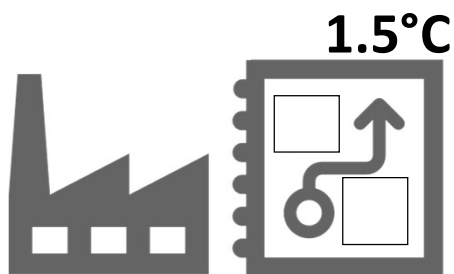
CSDDD, preamble nr. 11, European Climate Law, preamble nr. 7

“changes in corporate governance rules and practices, including on sustainable finance, will make company owners and managers prioritise sustainability objectives in their actions and strategies”

Communication of the Commission on 17 september 2020

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Het klimaattransitieplan



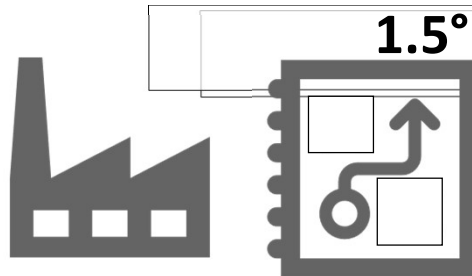
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Het klimaattransitieplan in een notendop (artikel 22 CSDDD)

- Tijdgebonden reductiedoelstellingen 2030-2050 in vijfjaarlijkse stappen voor scope 1, 2 en 3, gebaseerd op overtuigend wetenschappelijk bewijs
- Beschrijving van:
 - Decarbonisatiehefbomen
 - Kernacties
 - Veranderingen in producten en diensten
 - Implementatie van nieuwe technieken
 - Investerings en financiering
 - Rol leidinggevende en toezichthoudende organen
- Iedere 12 maanden updaten

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Omnibusperikelen

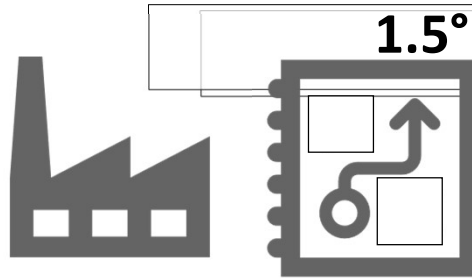


Article 22(1) CSDDD: [companies shall] adopt and put into effect a transition plan which aims to ensure, through best efforts, that the business model and strategy of the company are compatible with the [1.5 °C target].

Article 22(1) CSDDD/Omnibus: [companies shall] adopt a transition plan, including implementing actions, which aim to ensure, through best efforts, that the business model and strategy of the company are compatible with the [1.5 °C target].

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Omnibusperikelen



Article 22(1) CSDDD: [companies shall] adopt and put into effect a transition plan which aims to ensure, through best efforts, that the business model and strategy of the company are compatible with the [1.5 °C target].

Article 22(1) CSDDD/Omnibus: [companies shall] adopt a transition plan, including implementing actions, which aim to ensure, through best efforts, that the business model and strategy of the company are compatible with the [1.5 °C target].

NL CSDDD - "uiterste best doen"

WIVO - "Naar beste vermogen"

MvT WIVO - "een hogere mate van inspanning dan wanneer bijvoorbeeld een 'redelijke inspanning' zou worden vereist."

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"Best-efforts"

Heeft de onderneming in de casus zijn "uiterste best" gedaan?



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- A. Bedrijfsmodel op ramkoers
- B. Onwillige zakenrelaties
- C. Sjoemelende concurrenten
- D. De sprong wagen

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