

## At the Gates of Laziness: Omnibus — A Solution or a Recipe for a Disaster?

By Davide Colombo

*“Walking among damned and lost souls would be a dreadful experience; thus, nothing had prepared the poor poet for what he saw before his eyes. Among the wreckage of a rotten wall, a heterogeneous group of people was running behind a white flag. The banner, held high over the heads of their poor souls, was carried by the most ruined soul that had ever inhabited a poor body. Gasping for air, the lungs of the forerunner screamed a silent cry, echoing with the laments of the others. Those others, running ceaselessly behind this pale flag, blackened by the ashes rising from infernal pits all around the field for eternity. The poet cried silently in his heart. Stings from gadflies and hornets were hitting the penitents’ bodies, forcing them to follow for eternity the empty vessel of their missed opportunities and commitments.”*

*As I Imagined Dante in the Presence of the Slothful Souls at the Gates of Hell*

Dante helps us understand the fate of those who are not inclined to take a position, to act when the time comes, when the situation requires action. Dreadfully, inexorably, the damned souls who had not taken part in life are forced to run across an infected field back to an anonymous flag, as they did during their lives, when nothing and no one had woken them from their laziness.

The first time I read this part of Dante’s masterpiece, I stopped to think about those poor souls. Dante’s life had been marked by the shame of exile for so many years, which sufficiently explains his resentment toward those he held responsible for his never-ending journey from town to town, searching for patrons and benefactors. These political figures, who did not take



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a position during their lives, occupied a special position in Dante's Inferno: not so sinful as to step toward the gates of Hell, nor so meek as to sit in Limbo -where those souls who were neither good nor bad, but who had been born before Christianity- were relegated due to their lack of opportunity to redeem themselves from original sin. The dilemma of neutrality stung me for many years, constantly questioning whether sometimes not acting is worse than acting. It resurfaced when I heard about the EU deregulation Omnibus. I'm sure a sustainability-oriented poet has already created a pre-infernal pit for this fact. At the end of February, the EU Commission announced a shift in sustainability that marks a clear intention to grow apart from the green commitments of the previous mandate. At first glance, the Omnibus deregulation aims to streamline the reporting process, cutting out some rules and simplifying certain reporting procedures. But if we look deeper, it introduces a significant change that constitutes a major step back for transparency, accountability, and about the opportunity of securing financial investments. Sometimes, under the guise of simplification, a different reality lies beneath, and it is worthwhile investigating to bring clarity.

The backbone of the European sustainability program is the Corporate Sustainability Reporting Directive (CSRD), the Corporate Sustainability Due Diligence Directive (CSDDD), and the EU Taxonomy. These act as the main tools for unlocking the financial potential required to pursue the Green Deal Program. The new Commission proposal, Omnibus, is set to exclude more than 90% of SMEs and smaller companies from the CSRD's scope, rather than shifting toward a proportionate reporting standard. This will cause data issues, stress businesses invested in sustainability, and limit access to sustainable finance, ultimately affecting economic resilience. Removing sector-specific standards will amplify the gap between companies that have already reached a good level of sustainability and those that have not yet started their



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journey. The Omnibus maneuver will also postpone the law's implementation by two years, freezing the financial plans of those companies that have already invested in compliance (imagine the chaotic situation for software developers focused on sustainability, who will face at least two years of market stagnation where no clients are interested in their products).

At the end, the message that is being conveyed is: "Environment and human rights are not a priority." Limiting the CSDDD means turning a blind eye to the controls along the entire supply chain, nurturing unsustainable practices, and reducing the exercise of renewable resources of materials. This slowdown in monitoring practices means exposing the market to greenwashing initiatives perpetrated by less virtuous business enterprises, relegating sustainability to a mere tick on a checklist.

The Commission also intends to modify the threshold for companies that fall under the umbrella of the EU Taxonomy. Under the revised directive, only businesses with more than 450 million net turnover and more than 1,000 employees will be subject to scrutiny. This change will reduce the number of surveyed businesses by at least 6,000 units. The market will be exacerbated by this termagant decision, particularly with the postponement of compliance expenditures. David Metcalfe, in his blog, estimates that 45,000 firms will cease spending on compliance, which will have a dreadful impact on business plans. The "Omnibus Affair" will hit hardest the SMEs and the hopes of sustainable enthusiasts who aspire to achieve a good and honest level of financial benefit from investing in the defense of the environment, particularly professionals focused on environmental compliance. Graduates with degrees in sustainability, environmental science, and related fields, who have invested years in mastering environmental regulations, renewable energy, and ESG reporting, may face uncertain job



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prospects. The proposal aims to reduce environmental compliance requirements, this change could diminish the need for professionals in ESG reporting, regulatory oversight, and carbon emissions monitoring, as businesses will no longer be legally obligated to comply with stringent environmental standards. This reduction in regulatory requirements could send the message that sustainability is no longer a priority for companies, hindering long-term environmental goals, the consequence is that even the sustainability employees are no longer needed. However, there are still opportunities in green technologies, renewable energy, and climate risk management. Graduates should pivot toward emerging fields and upskill in areas like energy efficiency, waste management, and climate resilience. Additionally, blending sustainability expertise with other sectors such as marketing, entrepreneurship, or the public sector can help maintain relevance. Engaging in advocacy for stronger environmental policies will also be key to creating future demand for sustainability professionals. It's wise to focus on those organizations who offer help and formation about this delicate new situation, like Easysustainability, which offers support through career guidance and networking, helping professionals adapt to the challenges risen by Omnibus' formula. Don't let down the hope of a better sustainable future but be prepared to a tempting moment in the future for our beloved Environment.

