



A/A Charlina VITCHEVA
European Commission
DG MARE, J-II 99 B-1000 Brussels

Madrid, 12 November 2025
Ref.: R-09-Ej.19 (2025-2026)/WG5

Subject: The importance of the social dimension of the CFP and promoting sustainable and responsible supply chains

Dear Director-General Vitcheva,

On behalf of the Long Distance Advisory Council (LDAC), we would like to thank the European Commission for its continued engagement with our work and for its efforts to advance sustainability and responsible business conduct across EU and global fisheries supply chains.

At the same time, we would like to express our regret at the absence of Commission representatives during the LDAC Working Group 5 meeting held on 15 and 16 October 2025 to discuss important policy files concerning the social dimension of the CFP and sustainable supply chains. These exchanges are an essential opportunity to maintain open dialogue and ensure that evolving EU frameworks take into account the realities faced by fisheries operators, workers, and civil society actors alike.

Instruments such as the EU Corporate Sustainability Due Diligence Directive (CSDDD), Forced Labour Regulation (FLR), Corporate Sustainability Reporting Directive (CSRD), and European Sustainability Reporting Standards (ESRS) are of great relevance to all our members, whether they are EU fisheries supply chain operators, trade unions, or NGOs.

Furthermore, the LDAC continues to express strong concerns regarding sustainability and labour standards in certain third-country fleets operating in connection with EU supply chains.¹

In this context, we wish to highlight that ongoing simplification efforts could weaken key sustainability and social safeguards, particularly in the absence of engagement between relevant Commission services and our Advisory Council. We are especially concerned where simplification measures could further erode the level playing field by directly or indirectly

¹ Long Distance Fleet Advisory Council (LDAC) and Market Advisory Council (MAC), LDAC-MAC Advice on Chinese Distant Water Fleets Activities: Implications on Fisheries Governance, adopted 13 December 2022, https://ldac.eu/images/LDAC-MAC_Joint_Advice_China_Distant_Water_Fleets_13Dic2022.pdf.



exempting third-country operators from obligations that are essential to ensuring fair competition and responsible supply chains, precisely where risks are often greatest.

We recognise that this matter may fall largely outside DG MARE's immediate remit. However, as our primary institutional counterpart, we would be grateful if you could convey these reflections to the relevant Directorates-General involved in the design and implementation of the above legal instruments.

We would also welcome it if you could convey to them our immediate concerns related to recent developments regarding the ESRs.

The Omnibus package has already proposed limiting the scope of both CSRD and CS3D to companies' direct commercial relationships. Implementation of the CSRD depends on the ESRs. While the first set of standards applying to EU companies has been adopted, the corresponding rules for non-EU companies have been delayed, meaning that, for now, only EU companies are subject to these requirements². This delay creates a gap in the level playing field between EU and non-EU companies. Moreover, the Commission's plan to postpone the delegated act for third-country undertakings until at least October 2027 creates significant uncertainty over whether non-EU companies will remain within the CSRD's scope. This could undermine a level playing field, allowing non-EU fishing companies to face weaker or delayed due diligence reporting obligations, reducing both compliance costs and public scrutiny.

Against the above, we would like to ask the EU Commission to confirm our understanding:³

- That any rules applicable to European companies in the area of due diligence will also apply to foreign (third country) undertakings.
- That there will be no modification of the scope of CS3D or CSRD.
- That there will be no differentiated postponement or relaxation of obligations for foreign companies in the delegated acts concerning third-country undertakings.
- That EU and non-EU large companies will be subject to CSRD and CS3D obligations at the same time as third-country undertakings.

As previously highlighted, we are alarmed that any deviation from these points could create uncertainty and undermine a level playing field, ultimately disadvantaging responsible EU operators who are already investing in compliance and transparency. We are deeply concerned that the proposed reform could result in the absence of any due diligence requirements, whether temporarily or permanently, for non-EU companies only. Ensuring consistent, and simultaneous, application of these frameworks to both EU and non-EU actors is essential to uphold the credibility and effectiveness of the EU's sustainable supply chain agenda.

² After the stop-the-clock expires.

³ For further details on our concerns, please refer to the working document attached.



In light of the above, the LDAC would like to request a meeting between a delegation of its members and representatives of relevant Commission services to discuss these issues in greater depth and explore avenues for constructive cooperation.

We thank you in advance for your attention and look forward to your response.

Respectfully yours,

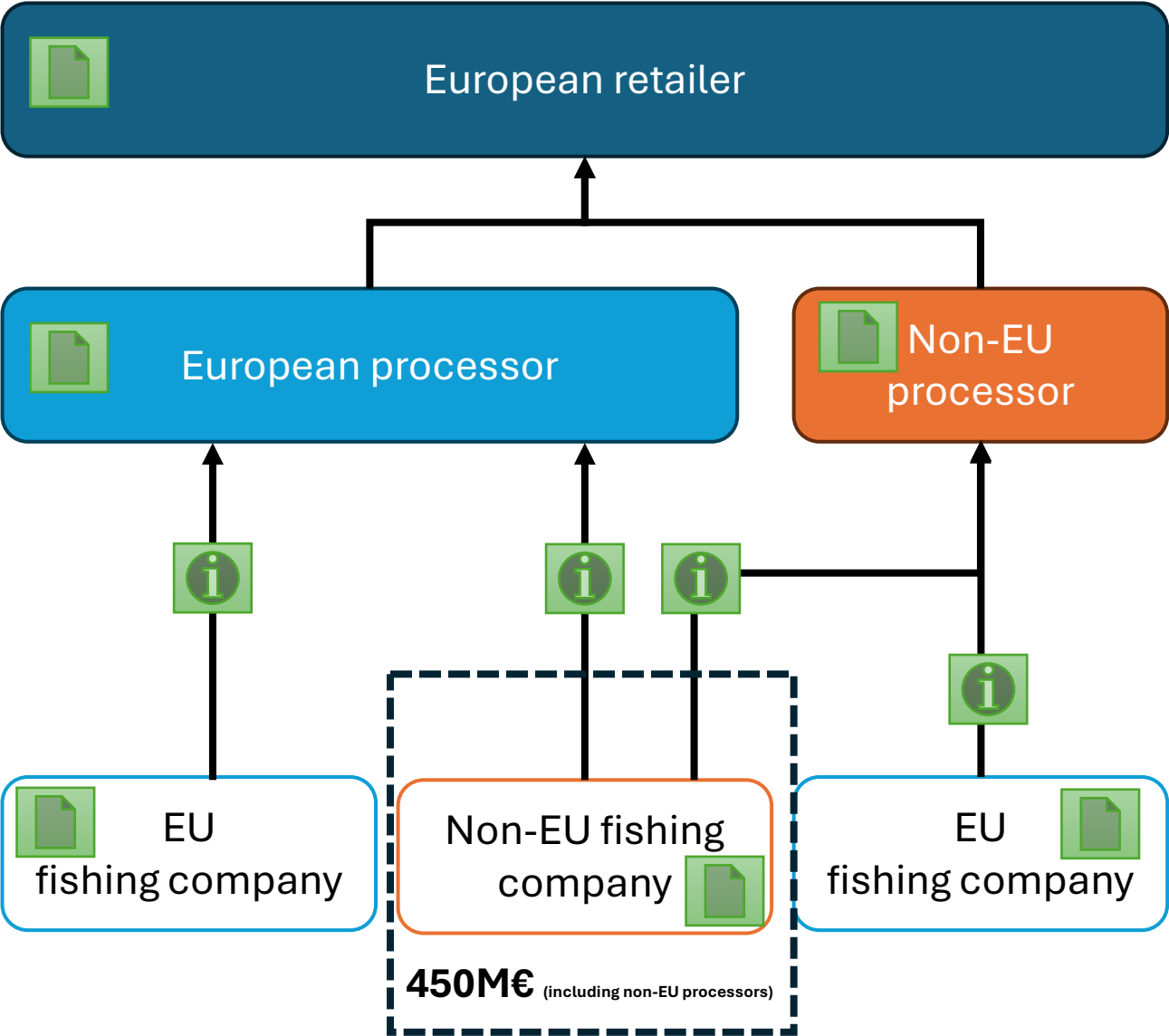
LDAC
Long Distance Advisory Council
C/ Móstes de la Reina s/n, 2º, 28001 Madrid (España)
CIF: G85680243

Iván López

LDAC Chair

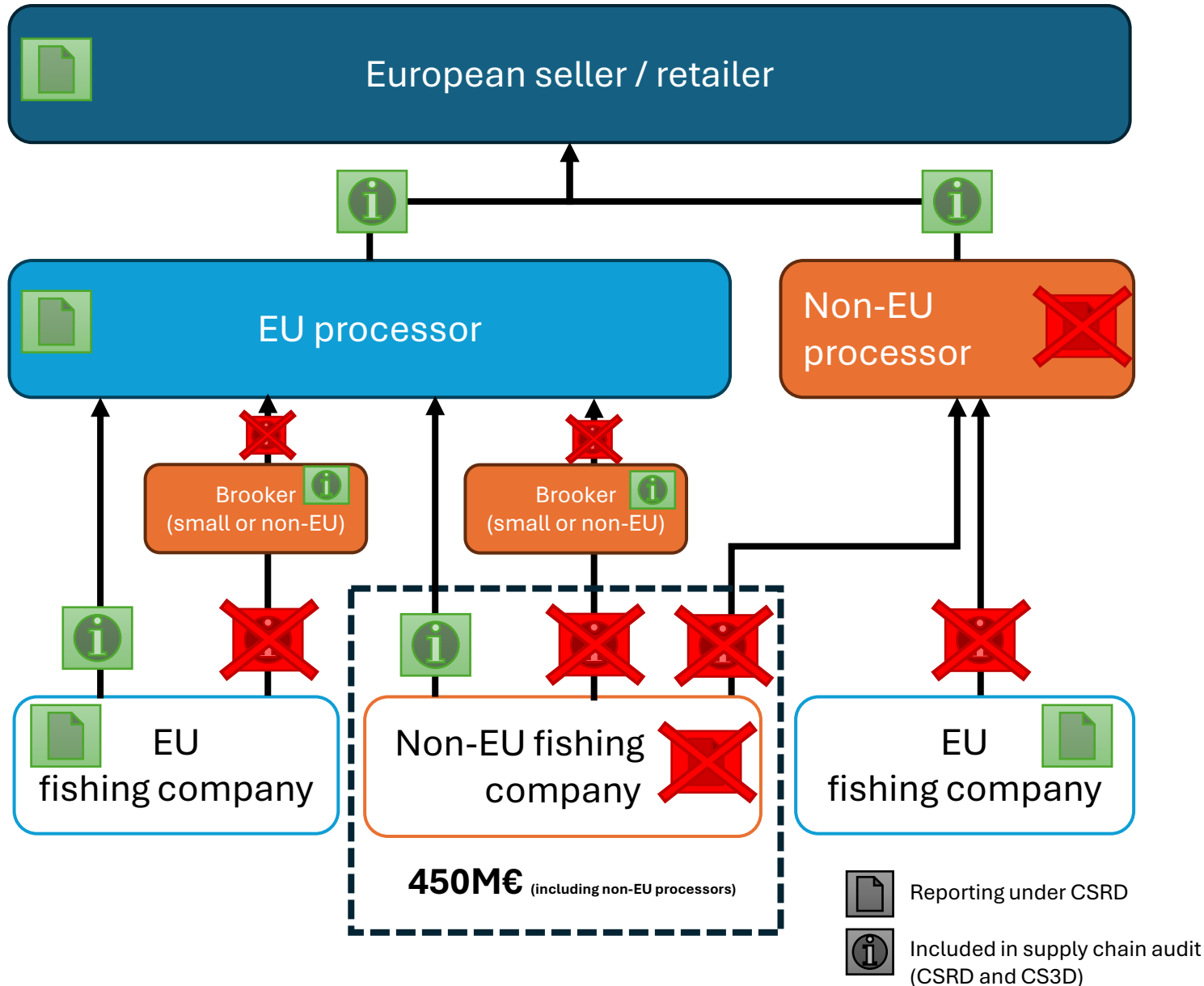
Appendix: Summary diagram of LDAC concerns.

Due diligence – pre-omnibus 2025



Due diligence post 1st October 2025

Worst case scenario: no or late DA for third country undertaking



The omnibus regulation has already reduced the scope of both CSRS and CS3D for companies only to their direct commercial relationship (= direct provider).

On CSRD, EU and non-EU companies are included in the scope. However, in order to effectively implement it, ESRS are needed.

Currently, only the first set of ESRS has been adopted through **DA (EU) 2023/2772, which applies only to EU companies**. The quick fix suspend its implementation until 2027. Those ESRS are supposed to be simplified (EFRAG will make a proposition by 30 November 2025).

On the contrary, the letter of the Commission of 1 October 2025 plans delaying sine die (at least October 2027) the DA on third-country undertakings and changing the CSRD article on this DA (art. 40a). This generates **uncertainty on whether non-EU companies will keep included in the scope of the CSRD**, in a context where both USA and China are asking EU not to add burden to their companies in name of the due diligence.

Even if the DA on third-country undertakings is taken end of 2027, reporting obligations under the CSRD will most probably not be applicable at the same time than for EU companies.

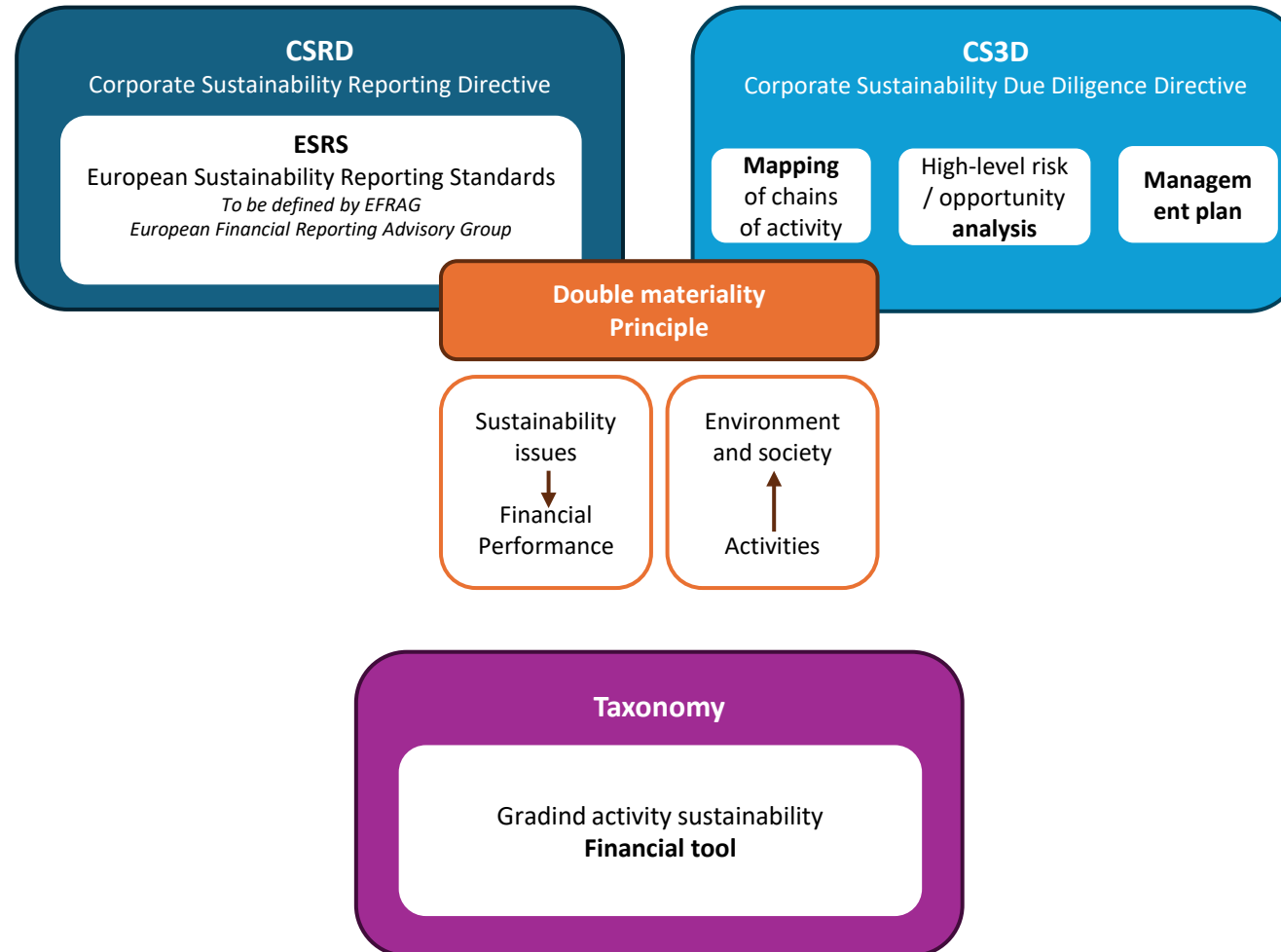
This constitutes a huge break of level playing field and could lead, in fine, for non-EU fishing companies not to be subject to any due diligence reporting obligations, avoiding both the cost of those obligation and public scrutiny for their activity.

Next steps

1. Ask the EU Commission whether our understanding is correct – ask for them to confirm that :
 - any rule applicable to European companies in the area of due diligence will also apply to foreign (third-country) undertakings?
 - there will be no modification of the scope of the CS3D or the CSRD?
 - there will be no differentiated postponement or relaxation of obligations for foreign companies in the delegated acts concerning third-country undertakings?
 - EU and non-EU large companies will be subject to CSRS and CS3D obligations at the same time than third country understanding?
2. Adoption of the EU Commission proposal (Letter of 1 October 2025)
 - Adoption of the position of the European Parliament
 - Trilogue negotiations

Annex – detailed explanations

EU Corporate Sustainability Framework



Omnibus 2025 simplification

CSRD – [Directive \(EU\) 2022/2464](#)

Type of company	Pre-omnibus	Post-omnibus	Post-omnibus Exercise
EU large public interest >250 employees and 40M€ turnover	2025	Idem	1/1/2024
EU other large companies ≥250 employees, turnover > €40M, or total assets > €20M	2026	2028	1/1/2027
EU-listed SMEs and other smaller entities	2027	2029	1/1/2028
Non-EU companies: turnover ≥ €150M in EU	2027	2029	1/1/2028

- ☑ Focus on bigger companies
- ☑ Postponement
- ☑ Simplification of standards
- ☑ Reduced burden for PMEs
- ☑ Only direct commercial relations

30 November 2025 : [EFRAG](#) proposes ESRS in its technical advice to the EU Commission

CS3D – [Directive \(EU\) 2024/1760](#)

Type of company	Pre-omnibus	Post-omnibus	Post-omnibus Exercise
EU companies ≥1000 employees or >450M€ turnover of which ≥150M in EU	2027 on 2026	26/7/2028	1/1/2027
Third country undertakings with significant operations in the EU ≥1000 employees or >450M€ turnover of which ≥150M in EU	2027 on 2026	26/7/2028	1/1/2027
Companies ≥ 250 employees - >50M€ - 10M in EU	2029 on 2028	26/7/2029	1/1/2028

- ☑ Postponement of 1 year
- ☑ Limitation of stricter MS regulation
- ☑ No civil responsibility
- ☑ Reduced burden for PMEs
- ☑ No plan for climate change
- ☑ Only direct commercial relations

ESRS criteria

Category	Current Status	Applicable to Third-Country Undertakings?	Expected Timeline	Official References
ESRS Set 1 (General / Cross-Cutting & Topical Standards) (Delegated Regulation (EU) 2023/2772)	 Adopted 22 Dec 2023 , in force since 1 Jan 2024	 No — applies only to EU undertakings under CSRD	Ongoing (FY 2024 → reporting 2025)	EUR-Lex 2023/2772
“Quick-Fix” Delegated Act (Amending 2023/2772)	 Adopted 11 July 2025 , easing transitional requirements	 No — transitional relief for EU companies only	Effective upon scrutiny (2025)	Commission Press Release, 11 Jul 2025  Letter from the European Commission to ESAs, 1 Oct 2025, and its annex confirming delay of “non-essential” Level 2 acts including this DA → no adoption before 1 Oct 2027 (summary: Linklaters summary)
ESRS for Third-Country Undertakings (under Art. 40a CSRD)	 Not yet adopted — postponed	 Yes (for non-EU companies with ≥ €150 million EU turnover)	Postponed to ≥ October 2027	