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<Commission>{ECON}Committee on Economic and Monetary Affairs</Commission>

<RefProc>2025/0045</RefProc><RefTypeProc>(COD)</RefTypeProc>

<Date>{22/07/2025}22.7.2025</Date>

<TitreType>OPINION</TitreType>

<CommissionResp>of the Committee on Economic and Monetary Affairs</CommissionResp>

<CommissionInt>for the Committee on Legal Affairs</CommissionInt>

<Titre>on the proposal for a directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements</Titre>

<DocRef>(COM(2025)0081 – C10‑0037/2025 – 2025/0045(COD))</DocRef>

Rapporteur for opinion: <Depute>Janusz Lewandowski</Depute>

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AMENDMENTS

The Committee on Economic and Monetary Affairs submits the following to the Committee on Legal Affairs, as the committee responsible:

<RepeatBlock-Amend><Amend>Amendment <NumAm>1</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 5</Article>

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| Text proposed by the Commission | Amendment |
| (5) Article 19a(1) of Directive 2013/34/EU requires large undertakings and small and medium-sized undertakings with securities admitted to trading on an EU regulated market, excluding micro-undertakings, to prepare and publish a sustainability statement at individual level. To reduce the reporting burden on undertakings, the obligation to prepare and publish a sustainability statement at individual level should be reduced to large undertakings with an average of more than ***1000*** employees during the financial year. ***Considering that for an undertaking to be large it has to exceed two out of the three criteria in Article 3(4) of Directive 2013/34/EU, this means that to be subject toto the reporting requirements an undertakings must have an average of more than 1000 employees during the financial year and either a net turnover above EUR 50 million or a balance sheet total above EUR 25 million.*** | (5) Article 19a(1) of Directive 2013/34/EU requires large undertakings and small and medium-sized undertakings with securities admitted to trading on an EU regulated market, excluding micro-undertakings, to prepare and publish a sustainability statement at individual level. To reduce the reporting burden on undertakings, the obligation to prepare and publish a sustainability statement at individual level should be reduced to large undertakings with an average of more than ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year. |

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<Amend>Amendment <NumAm>2</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 6</Article>

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| Text proposed by the Commission | Amendment |
| ***(6) A balance needs to be found between the objectives of data generation and reduction of administrative burden. Sustainability reporting, including the information referred to in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council9*** ***, of large undertakings with an average of more than 1000 employees during the financial year is indispensable to understand the transition to a climate-neutral economy. In the light of the balance to be found between the objectives of data generation and reduction of administrative burden, large undertakings within the new scope for sustainability reporting that have a net turnover not exceeding EUR 450 000 000 during the financial year should be able to disclose information referred to in Article 8 of Regulation (EU) 2020/852 in a more flexible way. The Commission should be empowered to set out rules supplementing the reporting regime for those undertakings. It should in particular be clarified that the Commission is empowered to specify the reporting regime for activities that are only partially taxonomy aligned.*** | ***deleted*** |
| ***\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*** |  |
| ***9*** ***Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: http://data.europa.eu/eli/reg/2020/852/oj).*** |  |

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<Amend>Amendment <NumAm>3</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 7</Article>

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| Text proposed by the Commission | Amendment |
| (7) Article 1(3) of Directive 2013/34/EU specifies that credit institutions and insurance undertakings that are large undertakings or small and medium-size undertakings – excluding micro-undertakings – with securities admitted to trading on an EU regulated market are subject to the sustainability reporting requirements set out in that Directive, regardless of their legal form. Considering that the scope of individual sustainability reporting should be reduced to large undertakings with an average of more than ***1000*** employees during the financial year, that reduction in scope should also apply to credit institutions and insurance undertakings. | (7) Article 1(3) of Directive 2013/34/EU specifies that credit institutions and insurance undertakings that are large undertakings or small and medium-size undertakings – excluding micro-undertakings – with securities admitted to trading on an EU regulated market are subject to the sustainability reporting requirements set out in that Directive, regardless of their legal form. Considering that the scope of individual sustainability reporting should be reduced to large undertakings with an average of more than ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year, that reduction in scope should also apply to credit institutions and insurance undertakings. |

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<Amend>Amendment <NumAm>4</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 7 a (new)</Article>

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| Text proposed by the Commission | Amendment |
|  | ***(7a) For the purpose of consistency with this Directive, financial sector legislation should not specify any requirements for the financial sector that would require financial undertakings to obtain any information from undertakings which are not obliged to publish non-financial information pursuant to Article 19a or 29a of Directive 2013/34/EU. Sector-specific financial services legislation, including delegated acts, guidelines by the ESAs and supervisory expectations, should be amended to reflect the content of this Directive.*** |

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<Amend>Amendment <NumAm>5</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 9</Article>

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| Text proposed by the Commission | Amendment |
| (9) Article 19a(3) of Directive 2013/34/EU requires undertakings to report information about the undertaking’s own operations and about its value chain. It is necessary to reduce the reporting burden for undertakings in the value chain that are not required to report on their sustainability. The reporting undertaking, for the purposes of reporting sustainability information at individual or at consolidated level, as required by Directive 2013/34/EU, and without prejudice to Union requirements to conduct a due diligence process, should therefore not seek to obtain from undertakings established in or outside of the Union in its value chain that have up to ***1000*** employees on average during the financial year any information that goes beyond the information specified in the standards for voluntary use by undertakings that are not required to report on their sustainability***. The reporting undertaking should, however, be allowed to collect from such undertakings in its value chain any additional sustainability information that is commonly shared between undertakings in the sector concerned***. Undertakings reporting on their value chain in accordance with those limitations should be deemed to comply with the obligation to report on their sustainability. Assurance providers should prepare their assurance opinion respecting the obligation on undertakings not to seek to obtain from undertakings in their value chain that have up to ***1000*** employees on average during the financial year any information that goes beyond the information specified in the standards for voluntary use by undertakings that are not required to report on their sustainability. For that purpose, the Commission should be empowered to adopt a delegated act to provide for sustainability reporting standards for voluntary use by undertakings that are not required to report on their sustainability. Those standards should be proportionate to, and relevant for, the capacities and the characteristics of those undertakings and to the scale and complexity of their activities. Those standards should also specify, where possible, the structure to be used to present that information. | (9) Article 19a(3) of Directive 2013/34/EU requires undertakings to report information about the undertaking’s own operations and about its value chain. It is necessary to reduce the reporting burden for undertakings in the value chain that are not required to report on their sustainability. The reporting undertaking, for the purposes of reporting sustainability information at individual or at consolidated level, as required by Directive 2013/34/EU, and without prejudice to Union requirements to conduct a due diligence process, should therefore not seek to obtain from undertakings established in or outside of the Union in its value chain that have up to ***5000*** employees on average ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that goes beyond the information specified in the standards for voluntary use by undertakings that are not required to report on their sustainability. Undertakings reporting on their value chain in accordance with those limitations should be deemed to comply with the obligation to report on their sustainability. Assurance providers should prepare their assurance opinion respecting the obligation on undertakings not to seek to obtain from undertakings in their value chain that have up to ***5000*** employees on average ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that goes beyond the information specified in the standards for voluntary use by undertakings that are not required to report on their sustainability. For that purpose, the Commission should be empowered to adopt a delegated act to provide for sustainability reporting standards for voluntary use by undertakings that are not required to report on their sustainability. Those standards should be proportionate to, and relevant for, the capacities and the characteristics of those undertakings and to the scale and complexity of their activities. Those standards should also specify, where possible, the structure to be used to present that information. |

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<Amend>Amendment <NumAm>6</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 12</Article>

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| Text proposed by the Commission | Amendment |
| (12) Article 29a(1) of Directive 2013/34/EU requires parent undertakings of large groups to prepare and publish a sustainability statement at consolidated level. To reduce the reporting burden on those parent undertakings, the scope of that obligation should be reduced to parent undertakings of large groups with an average of more than ***1000*** employees, on a consolidated basis, during the financial year. | (12) Article 29a(1) of Directive 2013/34/EU requires parent undertakings of large groups to prepare and publish a sustainability statement at consolidated level. To reduce the reporting burden on those parent undertakings, the scope of that obligation should be reduced to parent undertakings of large groups with an average of more than ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000***, on a consolidated basis, during the financial year. |

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<Amend>Amendment <NumAm>7</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 14</Article>

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| Text proposed by the Commission | Amendment |
| (14) Article 29b(4) of Directive 2013/34/EU requires sustainability reporting standards to not specify disclosures requiring undertakings to obtain from small and medium-sized undertakings in their value chain any information that goes beyond the information to be disclosed pursuant to the sustainability reporting standards for small and medium-sized undertakings with securities admitted to trading on an EU regulated market. Considering that small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be excluded from sustainability reporting, and in order to reduce the reporting burden for undertakings in the value chain that are not required to report on their sustainability, the sustainability reporting standards should not specify disclosures requiring undertakings to obtain from undertakings in their value chain ***that have up to 1000 employees on average during the financial year*** any information that ***goes beyond the*** information ***to be*** disclosed pursuant to the sustainability reporting standards for voluntary use by undertakings that are not required to report on their sustainability. | (14) Article 29b(4) of Directive 2013/34/EU requires sustainability reporting standards to not specify disclosures requiring undertakings to obtain from small and medium-sized undertakings in their value chain any information that goes beyond the information to be disclosed pursuant to the sustainability reporting standards for small and medium-sized undertakings with securities admitted to trading on an EU regulated market. Considering that small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be excluded from sustainability reporting, and in order to reduce the reporting burden for undertakings in the value chain that are not required to report on their sustainability, the sustainability reporting standards should not specify disclosures requiring undertakings to obtain from undertakings in their value chain any information that ***exceeds the most recent*** information disclosed pursuant to ***Article 19a or 29a of Directive 2013/34/EU or*** the sustainability reporting standards for voluntary use by undertakings that are not required to report on their sustainability. |

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<Amend>Amendment <NumAm>8</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 17</Article>

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| Text proposed by the Commission | Amendment |
| (17) Pursuant to Article 40a(1), fourth and fifth subparagraph of Directive 2013/34/EU, a subsidiary in the Union of a third-county undertaking that generates a net turnover of more than EUR 150 million in the Union, or, in the absence of such subsidiary, a branch in the Union that generates a net turnover of more than EUR 40 million, is to publish and make accessible sustainability information at the group level of the third-country parent undertaking. To reach closer alignment with the criteria used to define which undertakings are in the scope of Directive (EU) 2024/1760, the net turnover threshold for the third-country undertaking should be raised from EUR 150 000 000 to EUR 450 000 000. For reasons of consistency and burden reduction, the size for a subsidiary undertaking and a branch to be in scope of Article 40a should be adjusted. The size of the subsidiary undertaking should be that of a large undertaking, whilst the net turnover criteria for the branch should be raised from EUR 40 000 000 to EUR 50 000 000, to align with the net turnover threshold for large undertakings. | (17) Pursuant to Article 40a(1), fourth and fifth subparagraph of Directive 2013/34/EU, a subsidiary in the Union of a third-county undertaking that generates a net turnover of more than EUR 150 million in the Union, or, in the absence of such subsidiary, a branch in the Union that generates a net turnover of more than EUR 40 million, is to publish and make accessible sustainability information at the group level of the ***ultimate*** third-country parent undertaking. To reach closer alignment with the criteria used to define which undertakings are in the scope of Directive (EU) 2024/1760, the net turnover threshold for the third-country undertaking should be raised from EUR 150 000 000 to EUR 450 000 000. For reasons of consistency and burden reduction, the size for a subsidiary undertaking and a branch to be in scope of Article 40a should be adjusted. The size of the subsidiary undertaking should be that of a large undertaking, whilst the net turnover criteria for the branch should be raised from EUR 40 000 000 to EUR 50 000 000, to align with the net turnover threshold for large undertakings. |

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<Amend>Amendment <NumAm>9</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 18</Article>

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| Text proposed by the Commission | Amendment |
| (18) Article 5(2), first subparagraph, of Directive (EU) 2022/2464 specifies the dates by which the Member States are to apply the sustainability reporting requirements set out in Directive 2013/34/EU, with different dates depending on the size of the undertaking concerned. Considering that the scope of the individual sustainability reporting requirements should be reduced to include only large undertakings with more than ***1000*** employees on average during the financial year, and that the scope of the consolidated sustainability reporting requirements should be reduced accordingly, the criteria for determining the dates of application should be adjusted, and the reference to small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be removed. | (18) Article 5(2), first subparagraph, of Directive (EU) 2022/2464 specifies the dates by which the Member States are to apply the sustainability reporting requirements set out in Directive 2013/34/EU, with different dates depending on the size of the undertaking concerned. Considering that the scope of the individual sustainability reporting requirements should be reduced to include only large undertakings with more than ***5000*** employees on average ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year, and that the scope of the consolidated sustainability reporting requirements should be reduced accordingly, the criteria for determining the dates of application should be adjusted, and the reference to small and medium-sized undertakings with securities admitted to trading on an EU regulated market should be removed. |

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<Amend>Amendment <NumAm>10</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 19</Article>

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| Text proposed by the Commission | Amendment |
| (19) Article 5(2), third subparagraph, of Directive (EU) 2022/2464 specifies the dates by which the Member States are to apply the sustainability reporting requirements set out in Directive 2004/109/EC, with different dates depending on the size of the issuer concerned. Considering that the scope of the individual sustainability reporting requirements should be reduced to include only large undertakings with more than ***1000*** employees on average during the financial year, and that the scope of the consolidated sustainability reporting requirements should be reduced accordingly, the criteria for determining the dates of application should be adjusted, and the reference to small and medium-sized undertakings should be removed. | (19) Article 5(2), third subparagraph, of Directive (EU) 2022/2464 specifies the dates by which the Member States are to apply the sustainability reporting requirements set out in Directive 2004/109/EC, with different dates depending on the size of the issuer concerned. Considering that the scope of the individual sustainability reporting requirements should be reduced to include only large undertakings with more than ***5000*** employees on average ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year, and that the scope of the consolidated sustainability reporting requirements should be reduced accordingly, the criteria for determining the dates of application should be adjusted, and the reference to small and medium-sized undertakings should be removed. |

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<Amend>Amendment <NumAm>11</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 21</Article>

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| Text proposed by the Commission | Amendment |
| (21) Article 5 of Directive (EU) 2024/1760 obliges Member States to ensure that large companies above a certain size conduct risk-based human rights and environmental due diligence. To reduce burdens on companies that have to comply with that obligation, the required due diligence should, as a general rule, be limited to the company’s own operations, those of its subsidiaries and those of its direct business partners (‘tier 1’). Consequently, when it comes to business relationships, companies should, after having mapped their chains of activities, be required to carry out in-depth assessments as regards direct business partners only. ***Companies should, however, look beyond their direct business relationships where they have plausible information that suggests an adverse impact at the level of an indirect business partner. Plausible information means information of an objective character that allows the company to conclude that there is a reasonable likelihood that the information is true. This may be the case where the company concerned has received a complaint or is in the possession of information, for example through credible media or NGO reports, reports of recent incidents, or through recurring problems at certain locations about likely or actual harmful activities at the level of an indirect business partner. Where the company has such information, it should carry out an in-depth assessment. Companies should also carry out in-depth assessments with respect to adverse impacts arising beyond their direct business partner where the structure of this business relationship lacks economic rationale and suggests that it was chosen to remove an otherwise direct supplier with harmful activities from the purview of the company. Where the in-depth assessment confirms the likelihood or existence of the adverse impact, it should then be deemed to be identified. In addition, companies should seek to ensure that their code of conduct – which is part of their due diligence policy and sets out the expectations as to how to protect human, including labour, rights and the environment in business operations – is followed throughout the chain of activities in accordance with contractual cascading and SME support.*** | (21) Article 5 of Directive (EU) 2024/1760 obliges Member States to ensure that large companies above a certain size conduct risk-based human rights and environmental due diligence. To reduce burdens on companies that have to comply with that obligation, the required due diligence should, as a general rule, be limited to the company’s own operations, those of its subsidiaries and those of its direct business partners (‘tier 1’). Consequently, when it comes to business relationships, companies should, after having mapped their chains of activities, be required to carry out in-depth assessments as regards direct business partners only. |

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<Amend>Amendment <NumAm>12</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 26</Article>

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| Text proposed by the Commission | Amendment |
| (26) To ***ensure better alignment of*** Directive (EU) 2024/1760 with ***the sustainability reporting regime*** laid down in Directive (EU) 2022/2464, the requirement to put into effect the transition plan for climate change mitigation should be ***replaced by a clarification that the obligation of companies to adopt a transition plan includes outlining implementing actions, planned and taken***. ***The obligation to adopt the plan and its initial and updated design remains subject to administrative supervision.*** | (26) To ***avoid the duplication of obligations laid down in*** Directive (EU) 2024/1760 with those laid down in Directive (EU) 2022/2464***, and to reduce costs on companies***, the requirement to put into effect the transition plan for climate change mitigation ***in Directive (EU) 2024/1760*** should be ***deleted***. |

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<Amend>Amendment <NumAm>13</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Recital 27</Article>

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| Text proposed by the Commission | Amendment |
| (27) Article 27(1) of Directive EU 2024/1760 requires Member States to lay down penalties that are to be “effective, proportionate and dissuasive”. Article 27(2) of that Directive requires Member States, when deciding whether to impose penalties and, if so, when determining their nature and appropriate level, to take due account of a series of factors that determine the gravity of the infringement and attenuating or aggravating circumstances. Article 27(4) of that Directive requires Member States to base any imposed pecuniary penalties on the net worldwide turnover of the company concerned. ***However, given the fact that Member States already have to take into account the series of factors laid down in Article 27(2) of that directive, the need to base pecuniary penalties on the net worldwide turnover of the company concerned is superfluous. However,*** to ensure ***a level playing field across the Union***, Member States should ***be prohibited from introducing in their national law a ceiling or cap for any pecuniary*** penalties imposed ***on companies under their jurisdiction that would prevent supervisory authorities from imposing penalties in accordance with the factors laid down in Article 27(2)***. Moreover, to harmonise enforcement practices across the Union, the Commission, in collaboration with the Member States, should develop guidelines to assist supervisory authorities in determining the level of penalties. | (27) Article 27(1) of Directive EU 2024/1760 requires Member States to lay down penalties that are to be “effective, proportionate and dissuasive”. Article 27(2) of that Directive requires Member States, when deciding whether to impose penalties and, if so, when determining their nature and appropriate level, to take due account of a series of factors that determine the gravity of the infringement and attenuating or aggravating circumstances. Article 27(4) of that Directive requires Member States to base any imposed pecuniary penalties on the net worldwide turnover of the company concerned. ***In order*** to ensure ***proportionate penalties***, Member States should ***guarantee that the maximum limit for such*** penalties ***does not exceed 5% of the net profits earned by the company during the financial year prior to the year in which the penalty is*** imposed. Moreover, to harmonise enforcement practices across the Union, the Commission, in collaboration with the Member States, should develop guidelines to assist supervisory authorities in determining the level of penalties. |

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<Amend>Amendment <NumAm>14</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 1 – point a</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 1 – paragraph 3 – introductory part</Article2>

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| Text proposed by the Commission | Amendment |
| The coordination measures prescribed by Articles 19a, 19b, 29a, 29aa, 29d, 30 and 33, Article 34(1), second subparagraph, point (aa), Article 34(2) and (3), and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form, provided that those undertakings are large undertakings which, on their balance sheet dates, exceed the average number of ***1000*** employees during the financial year:; | The coordination measures prescribed by Articles 19a, 19b, 29a, 29aa, 29d, 30 and 33, Article 34(1), second subparagraph, point (aa), Article 34(2) and (3), and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form, provided that those undertakings are large undertakings which, on their balance sheet dates, exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year:; |

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<Amend>Amendment <NumAm>15</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 1 a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 2 – paragraph 1 – point 20 a (new)</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***(1a) in Article 2, the following point is added:*** |
|  | ***‘(20a) 'intermediate holding company' means an undertaking the principal activities of which are the holding of investments in, and the financing of, legal entities, subsidiaries, partnerships, enterprises, or affiliates.’;*** |

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<Amend>Amendment <NumAm>16</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 1 b (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19 – paragraph 1 – subparagraph 4</Article2>

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| Present text | Amendment |
|  | ***(1b) in Article 19(1), the subparagraph 4 is replaced by the following:*** |
| Large undertakings***, and small and medium-sized undertakings, except micro undertakings,*** which ***are public-interest entities as defined in point (a) of point (1) of Article 2*** shall report information on the key intangible resources and explain how the business model of the undertaking fundamentally depends on such resources and how such resources are a source of value creation for the undertaking. | ‘Large undertakings which***, on their balance sheet dates, exceed the average number of 5000 employees and a net worldwide turnover of more than EUR 450 000 000 during the financial year,*** shall report information on the key intangible resources and explain how the business model of the undertaking fundamentally depends on such resources and how such resources are a source of value creation for the undertaking.’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013L0034-20240528)

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<Amend>Amendment <NumAm>17</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point a – introductory part</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 1</Article2>

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| Text proposed by the Commission | Amendment |
| (a) ***in*** paragraph 1***, the first subparagraph is replaced by the following***: | (a) paragraph 1 ***is amended as follows***: |

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<Amend>Amendment <NumAm>18</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point a – point i (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 1 – subparagraph 1</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***i) the first subparagraph is replaced by the following:*** |

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<Amend>Amendment <NumAm>19</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point a</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 1 – subparagraph 1</Article2>

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| Text proposed by the Commission | Amendment |
| Large undertakings which, on their balance sheet dates, exceed the average number of ***1000*** employees during the financial year shall include in their management report information necessary to understand the undertaking’s impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking’s development, performance and position.; | ***‘***Large undertakings which, on their balance sheet dates, exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year shall include in their management report information necessary to understand the undertaking’s impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking’s development, performance and position.***’***; |

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<Amend>Amendment <NumAm>20</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point a – point ii (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 1 – subparagraph 2 a (new)</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***(ii) the following subparagraph is added:*** |
|  | ***‘Undertakings whose ultimate parent company is a financial holding undertaking as referred to in Article 2, point (15), shall be exempted from carrying out the obligations under this Directive.’*** |

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<Amend>Amendment <NumAm>21</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point b – point i</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 3 – subparagraph 1</Article2>

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| Text proposed by the Commission | Amendment |
| Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking’s own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***1000*** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca***, except for additional sustainability information that is commonly shared between undertakings in the sector concerned***. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***1000*** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca***, except for additional sustainability information that is commonly shared between undertakings in the sector concerned,*** shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.; | ***‘***Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking’s own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.***’***; |

</Amend>

<Amend>Amendment <NumAm>22</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point b – point i a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 3 – subparagraph 2</Article2>

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|  | |
| Present text | Amendment |
|  | ***(ia) the second subparagraph is replaced*** ***by the*** ***following:*** |
| ***For the first three years of the application of the measures to be adopted*** by the ***Member States in accordance with Article 5(2) of Directive (EU) 2022/2464 of the European Parliament and of the Council, and*** in the event that not all the necessary information regarding its value chain is available, the undertaking shall explain the efforts made to obtain the necessary information about its value chain, the reasons why not all of the necessary information could be obtained, and its plans to obtain the necessary information in the future. | ‘In the event that not all the necessary information regarding its value chain is available, the undertaking shall explain the efforts made to obtain the necessary information about its value chain, the reasons why not all of the necessary information could be obtained, and***, if possible,*** its plans to obtain the necessary information in the future.’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013L0034-20240528)

</Amend>

<Amend>Amendment <NumAm>23</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point b – point i b (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 3 – subparagraph 4</Article2>

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|  | |
| Present text | Amendment |
|  | ***(ib) the fourth subparagraph is replaced by the following:*** |
| ***Member States may allow*** information ***relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the*** disclosure ***of such information*** would ***be*** seriously ***prejudicial to the*** commercial position of the ***undertaking***, provided that such omission does not ***prevent*** a fair and balanced ***understanding*** of the ***undertaking’s*** development, performance ***and*** position***,*** and the impact of ***its activity***. | ‘***Undertakings may omit certain*** information ***if its*** disclosure would seriously ***harm their*** commercial position ***or that*** of the ***group***, provided that such omission does not ***compromise*** a fair and balanced ***view*** of the ***undertaking or the group’s*** development, performance***,*** position and the impact of ***their activities***.’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013L0034-20240528)

</Amend>

<Amend>Amendment <NumAm>24</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point c a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 10</Article2>

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| Present text | Amendment |
|  | ***(ca) paragraph 10 is replaced by the following:*** |
| 10. The exemption laid down in paragraph 9 shall also apply to public-interest entities subject to the requirements of this Article***, with the exception of large undertakings which are public-interest entities defined in point (a) of point (1) of Article 2 of this Directive***. | ‘10. The exemption laid down in paragraph 9 shall also apply to public-interest entities subject to the requirements of this Article.’ |

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</Amend>

<Amend>Amendment <NumAm>25</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 2 – point c b (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19a – paragraph 10a (new)</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
|  | ***(cb) the following paragraph is added:*** |
|  | ***‘10a. Undertakings shall not be required to disclose intellectual capital, intellectual property, know-how, business information and technological information that would qualify as trade secrets in accordance with Directive (EU) 2016/943.’*** |

</Amend>

<Amend>Amendment <NumAm>26</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 3</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 19b</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| ***[...]*** | ***deleted*** |

</Amend>

<Amend>Amendment <NumAm>27</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 4 – point a</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29a – paragraph 1 – subparagraph 1</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| Parent undertakings of a large group which, on their balance sheet dates, exceed the average number of ***1000*** employees, on a consolidated basis, during the financial year, shall include in the consolidated management report information necessary to understand the group’s impacts on sustainability matters, and information necessary to understand how sustainability matters affect the group’s development, performance and position.; | Parent undertakings of a large group which, on their balance sheet dates, exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000***, on a consolidated basis, during the financial year, shall include in the consolidated management report information necessary to understand the group’s impacts on sustainability matters, and information necessary to understand how sustainability matters affect the group’s development, performance and position.; |

</Amend>

<Amend>Amendment <NumAm>28</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 4 – point a a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29a – paragraph 1 – subparagraph 2 a (new)</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***(aa) in paragraph 1, the following subparagraph is added:*** |
|  | ***‘Parent undertakings which have as their main activity the holding of shares in operational subsidiaries and do not engage in taking management, operational or financial decisions affecting the group or one or more of its subsidiaries are exempted from carrying out the obligations under this Article.’;*** |

</Amend>

<Amend>Amendment <NumAm>29</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 4 – point b – point i</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29a – paragraph 3 – subparagraph 1</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the group’s own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***1000*** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca***, except for additional sustainability information that is commonly shared between undertakings in the sector concerned***. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***1000*** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca***, except for additional sustainability information that is commonly shared between undertakings in the sector concerned,*** shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.; | ***‘***Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the group’s own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.***’***; |

</Amend>

<Amend>Amendment <NumAm>30</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 4 – point b a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29a – paragraph 8 – subparagraph 1</Article2>

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| Present text | Amendment |
|  | ***(ba) in paragraph 8, the first subparagraph is replaced by the following:*** |
| Provided that the conditions set out in the second subparagraph of this paragraph are met, a parent undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 5 of this Article (the “exempted parent undertaking”) if such parent undertaking and its subsidiary undertakings are included in the consolidated management report of another undertaking, drawn up in accordance with Article 29 and this Article. A parent undertaking which is a subsidiary undertaking of a parent undertaking that is established in a third country shall also be exempted from the obligations set out in paragraphs 1 to 5 of this Article where such parent undertaking and its subsidiary undertakings are included in the consolidated sustainability reporting of that parent undertaking that is established in a third country and where that consolidated sustainability reporting is carried out in accordance with the sustainability reporting standards adopted pursuant to Article 29b or in a manner equivalent to those sustainability reporting standards, as determined in accordance with an implementing act on the equivalence of sustainability reporting standards adopted pursuant to the third subparagraph of Article 23(4) of Directive 2004/109/EC. | ‘Provided that the conditions set out in the second subparagraph of this paragraph are met, a parent undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 5 of this Article (the “exempted parent undertaking”) if such parent undertaking and its subsidiary undertakings are included in the consolidated management report of another undertaking, drawn up in accordance with Article 29 and this Article. A parent undertaking which is a subsidiary undertaking of a parent undertaking that is established in a third country shall also be exempted from the obligations set out in paragraphs 1 to 5 of this Article where***:*** |
|  | ***(i)*** such parent undertaking and its subsidiary undertakings are included in the consolidated sustainability reporting of that parent undertaking that is established in a third country and where that consolidated sustainability reporting is carried out in accordance with the sustainability reporting standards adopted pursuant to Article 29b or in a manner equivalent to those sustainability reporting standards, as determined in accordance with an implementing act on the equivalence of sustainability reporting standards adopted pursuant to the third subparagraph of Article 23(4) of Directive 2004/109/EC***;*** |
|  | ***(ii) the parent undertaking is an intermediate holding company, that does not have any subsidiaries in the Union with an operating business; or*** |
|  | ***(iii) the exemptions in Article 23, with the exception of Article 23(8), apply***.’ |

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</Amend>

<Amend>Amendment <NumAm>31</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 4 – point b b (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29a – paragraph 9</Article2>

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|  | |
| Present text | Amendment |
|  | ***(bb) paragraph 9 is replaced by the following:*** |
| 9. The exemption laid down in paragraph 8 shall also apply to public-interest entities subject to the requirements of this Article***, with the exception of large undertakings which are public-interest entities defined in point (a) of point (1) of Article 2 of this Directive***. | ‘9. The exemption laid down in paragraph 8 shall also apply to public-interest entities subject to the requirements of this Article.’ |

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</Amend>

<Amend>Amendment <NumAm>32</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 5</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29aa</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| ***[...]*** | ***deleted*** |

</Amend>

<Amend>Amendment <NumAm>33</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 6 – point -a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29b – paragraph 1 – subparagraph 1</Article2>

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|  | |
| Present text | Amendment |
|  | ***(-a) in paragraph 1, the first subparagraph is replaced by the following:*** |
| The Commission shall adopt delegated acts in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards. Those sustainability reporting standards shall specify ***the*** information that undertakings are to report in accordance with Articles 19a and 29a ***and,*** where relevant, ***shall specify*** the structure to be used to present that information. | ‘The Commission shall adopt delegated acts in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards. Those sustainability reporting standards shall specify***:*** |
|  | ***(a) the specific*** information ***and the related data points*** that undertakings are to report in accordance with Articles 19a and 29a***;*** |
|  | ***(b) the specific information and the related data points that undertakings may choose to provide; and*** |
|  | ***(c)*** where relevant, the structure to be used to present that information. |
|  | ***For the purpose of point (a), the number of mandatory data points shall not be more than 100.*** |
|  | ***For the purpose of point (b), the number of voluntary data points shall not be more than 50.’*** |

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</Amend>

<Amend>Amendment <NumAm>34</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 6 – point a a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29b – paragraph 1 – subparagraphs 7 and 8</Article2>

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| Present text | Amendment |
|  | ***(aa) in paragraph 1, the seventh and eighth subparagraphs are replaced by the following:*** |
| The Commission shall, at least every three years after their date of application, review the delegated acts adopted pursuant to this Article***, taking into consideration the technical advice of the European Financial Reporting Advisory Group (EFRAG),*** and, where necessary, it shall amend such delegated acts to take into account relevant developments, including developments with regard to international standards. | ‘The Commission shall, at least every three years after their date of application, review the delegated acts adopted pursuant to this Article and, where necessary, it shall amend such delegated acts to take into account relevant developments, including developments with regard to international standards. |
| The Commission shall, at least once a year, consult the European Parliament, and consult jointly the Member State Expert Group on Sustainable Finance, referred to in Article 24 of Regulation (EU) 2020/852, and the Accounting Regulatory Committee, referred to in Article 6 of Regulation (EC) No 1606/2002, on ***EFRAG’s work programme as regards*** the development of sustainability reporting standards. | The Commission shall, at least once a year, consult the European Parliament, and consult jointly the Member State Expert Group on Sustainable Finance, referred to in Article 24 of Regulation (EU) 2020/852, and the Accounting Regulatory Committee, referred to in Article 6 of Regulation (EC) No 1606/2002, on the development of sustainability reporting standards.’ |

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</Amend>

<Amend>Amendment <NumAm>35</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 6 – point a b (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29b – paragraph 1 – subparagraphs 8 a and 8 b (new)</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***(ab) in paragraph 1, the following subparagraphs are added:*** |
|  | ***‘The sustainability reporting standards adopted in delegated acts shall as much as possible be based on the reporting standards set by the International Sustainability Standards Board (ISSB).*** |
|  | ***The Commission shall develop sector-specific guidelines to assist undertakings in the same sector in conducting their materiality assessment. These guidelines shall provide tailored support for identifying and disclosing sector-relevant sustainability impacts, risks, and opportunities, ensuring consistency and comparability across companies operating in the same sector.’*** |

</Amend>

<Amend>Amendment <NumAm>36</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 6 – point a c (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29b – paragraph 2 – subparagraph 1</Article2>

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|  | |
| Present text | Amendment |
|  | ***(ac) in paragraph 2, the first subparagraph is replaced by the following:*** |
| The sustainability reporting standards shall ensure the quality of reported information, by requiring that it is understandable, relevant, verifiable, comparable and represented in a faithful manner. The sustainability reporting standards shall avoid imposing a disproportionate administrative burden on undertakings, ***including by taking account, to the greatest extent possible, of the work of*** global standard-setting initiatives for sustainability reporting as required by point (a) of paragraph 5. | "The sustainability reporting standards shall ensure the quality of reported information, by requiring that it is ***simple,*** understandable***, proportionate***, relevant, verifiable, comparable and represented in a faithful manner. The sustainability reporting standards shall ***be, to the extent possible, quantitative in nature, shall avoid overlaps with the reporting requirements in accordance with other Union law, shall*** avoid imposing a disproportionate ***financial costs and*** administrative burden on undertakings, ***and shall ensure interoperability with internationally-recognised standards set by*** global standard-setting initiatives for sustainability reporting as required by point (a) of paragraph 5.’ |

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</Amend>

<Amend>Amendment <NumAm>37</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 6 – point a d (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29b – paragraph 2 – subparagraph 2 a (new)</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***(ad) in paragraph 2, the following subparagraphs are added:*** |
|  | ***'For the purpose of the first subparagraph, the administrative burden, including the number of data points and reporting requirements as adopted by the Commission in delegated acts, shall not exceed 10% above the reporting requirements set by the ISSB.*** |
|  | ***Undertakings shall be allowed to omit relevant information which are subject to legal limitation disclosure or not available or incomplete.’*** |

</Amend>

<Amend>Amendment <NumAm>38</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 6 – point b</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29b – paragraph 4 – subparagraph 1 – last sentence</Article2>

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| Text proposed by the Commission | Amendment |
| Sustainability reporting standards shall not specify disclosures that would require undertakings to obtain from undertakings in their value chain which***, on their balance sheet dates, do not exceed the average number of1000 employees during the financial year any*** information ***that exceeds the information to be*** disclosed pursuant to the sustainability reporting standards for voluntary use referred to in Article 29ca.***;*** | ***‘***Sustainability reporting standards shall not specify disclosures that would require ***those*** undertakings to obtain ***any information*** from undertakings in their value chain which ***exceeds the most recent*** information disclosed ***by the latter*** pursuant to ***Articles 19a, 29a or*** the sustainability reporting standards for voluntary use ***as*** referred to in Article 29ca.***’*** |

</Amend>

<Amend>Amendment <NumAm>39</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 6 – point b a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29b – paragraph 5 – point a</Article2>

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|  | |
| Present text | Amendment |
|  | ***(ba) in paragraph 5, point (a) is replaced by the following:*** |
| (a) the work of global standard-setting initiatives for sustainability reporting, and existing standards and frameworks for natural capital accounting and for greenhouse gas accounting, responsible business conduct, corporate social responsibility, and sustainable development; | ‘(a) the work of global standard-setting initiatives for sustainability reporting ***in addition to the standards set by the ISSB***, and existing standards and frameworks for natural capital accounting and for greenhouse gas accounting, responsible business conduct, corporate social responsibility, and sustainable development;’ |

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</Amend>

<Amend>Amendment <NumAm>40</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 8</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 29ca – paragraph 2</Article2>

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| Text proposed by the Commission | Amendment |
| 2. The sustainability reporting standards referred to in paragraph 1 shall be proportionate to and relevant for the capacities and the characteristics of the undertakings for which they are designed and to the scale and complexity of their activities. They shall also, to the extent possible, ***specify*** the structure to be used to present such sustainability information.; | 2. The sustainability reporting standards referred to in paragraph 1 shall be proportionate to and relevant for the capacities and the characteristics of the undertakings for which they are designed and to the scale and complexity of their activities. They shall also ***indicate the specific information and the related data points, which shall not be more than 50, that undertakings may report and***, to the extent possible, the structure to be used to present such sustainability information.***’***; |

</Amend>

<Amend>Amendment <NumAm>41</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 11 – point a</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 34 – paragraph 1 – subparagraph 2 – point aa</Article2>

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| Text proposed by the Commission | Amendment |
| (aa) where applicable, express an opinion based on a limited assurance engagement as regards the compliance of the sustainability reporting with the requirements of this Directive, including the compliance of the sustainability reporting with the sustainability reporting standards adopted pursuant to Article 29b, the process carried out by the undertaking to identify the information reported pursuant to those sustainability reporting standards***, and the compliance with the requirement to mark up sustainability reporting in accordance with Article 29d, and as regards the compliance with the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852***;***;*** | (aa) where applicable, express an opinion based on a limited assurance engagement as regards the compliance of the sustainability reporting with the requirements of this Directive, including the compliance of the sustainability reporting with the sustainability reporting standards adopted pursuant to Article 29b, the process carried out by the undertaking to identify the information reported pursuant to those sustainability reporting standards***’***; |

</Amend>

<Amend>Amendment <NumAm>42</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 11 – point b</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 34 – paragraph 2a</Article2>

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| Text proposed by the Commission | Amendment |
| 2a. Member States shall ensure that the opinion referred to in paragraph 1, second subparagraph, point (aa), is prepared in full respect of the obligation on undertakings not to seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***1000*** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca***, except for additional sustainability information that is commonly shared between undertakings in the sector concerned***.; | 2a. Member States shall ensure that the opinion referred to in paragraph 1, second subparagraph, point (aa), is prepared in full respect of the obligation on undertakings not to seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca.***’***; |

</Amend>

<Amend>Amendment <NumAm>43</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 12 – point -a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 40a – paragraph 1 – subparagraph 1</Article2>

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| Present text | Amendment |
|  | ***(-a) the first subparagraph is replaced by the following:*** |
| A Member State shall require that a subsidiary undertaking established in its territory whose ultimate parent undertaking is governed by the law of a third country publish and make accessible a sustainability report covering the information specified in points (a)(iii) to (a)(v), points (b) to (f) and, where appropriate, point (h) of Article 29a(2) at the group level of that ultimate third-country parent undertaking. | ‘A Member State shall require that a subsidiary undertaking established in its territory whose ultimate parent undertaking is governed by the law of a third country publish and make accessible a sustainability report covering the information specified in points (a)(iii) to (a)(v), points (b) to (f) and, where appropriate, point (h) of Article 29a(2)***, and in accordance with Article 29a(3),*** at the group level of that ultimate third-country parent undertaking.’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013L0034-20240528)

</Amend>

<Amend>Amendment <NumAm>44</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 12 – point a</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 40a – paragraph 1 – subparagraph 2</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| The first subparagraph shall only apply to large subsidiary undertakings as defined in Article 3(4) of this Directive; | ***‘***The first subparagraph shall only apply to large subsidiary undertakings as defined in Article 3(4) of this Directive ***which, on their balance sheet dates, exceed the average number of 5000 employees and a net worldwide turnover of more than EUR 450 000 000 during the financial year’***; |

</Amend>

<Amend>Amendment <NumAm>45</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 12 – point b a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 40a – paragraph 1 – subparagraph 6 a (new)</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***(ba) the following subparagraph is added:*** |
|  | ***‘The first and the third subparagraphs shall not apply to subsidiary undertakings whose ultimate parent undertaking has as its main activity the holding of shares in operational subsidiaries and does not engage in taking management, operational or financial decisions affecting the group or one or more of its subsidiaries.’*** |

</Amend>

<Amend>Amendment <NumAm>46</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 12 a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 40b – paragraph 1 a (new)</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***(12a) in Article 40b, the following paragraph is added:*** |
|  | ***‘1a. Sustainability reporting standards for third-country undertakings shall not specify disclosures that would require those undertakings to obtain any information from undertakings in their value chain which exceeds the most recent information disclosed by the latter pursuant to Articles 19a, 29a or the sustainability reporting standards for voluntary use as referred to in Article 29ca.’*** |

</Amend>

<Amend>Amendment <NumAm>47</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 13 – point -a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 49 – paragraph 3b – subparagraph 1</Article2>

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|  | |
| Present text | Amendment |
|  | ***(-a) in paragraph 3b, the first subparagraph is replaced by the following:*** |
| When adopting delegated acts pursuant to Articles 29b and 29c, the Commission shall take into consideration ***technical advice from EFRAG***, provided that***:*** | ‘When adopting delegated acts pursuant to Articles 29b and 29c, the Commission shall take into consideration ***the reporting standards set by the ISSB***, provided that such ***standards have*** been developed with proper due process, public oversight and transparency, with the expertise and balanced participation of relevant stakeholders, and with sufficient public funding to ensure its independence.’ |
| ***(a)*** such ***advice has*** been developed with proper due process, public oversight and transparency, with the expertise and balanced participation of relevant stakeholders, and with sufficient public funding to ensure its independence***, and on the basis of a work programme on which the Commission has been consulted;*** |  |
| ***(b) such advice is accompanied by cost-benefit analyses that include analyses of the impacts of the technical advice on sustainability matters;*** |  |
| ***(c) such advice is accompanied by an explanation of how it takes account of the elements listed in Article 29b(5);*** |  |
| ***(d) participation in EFRAG’s work at technical level is based on expertise in sustainability reporting and is not conditional on a financial contribution***. |  |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013L0034-20240528)

</Amend>

<Amend>Amendment <NumAm>48</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 13 – point -a a (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 49 – paragraph 3b – subparagraphs 2 and 3</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
|  | ***(-aa) in paragraph 3b, the second and third subparagraphs are deleted.*** |

</Amend>

<Amend>Amendment <NumAm>49</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 13 – point -a b (new)</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 49 – paragraph 3b – subparagraphs 5 and 6</Article2>

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|  | |
| Present text | Amendment |
|  | ***(-ab) in paragraph 3b, the fifth and sixth subparagraphs are replaced by the following:*** |
| The Commission shall request the opinion of the European Securities and Markets Authority (ESMA), the European Banking Authority (EBA) and the European Insurance and Occupational Pensions Authority (EIOPA) on the ***technical advice provided by EFRAG***, in particular with regard to its consistency with Regulation (EU) 2019/2088 and the delegated acts adopted pursuant to that Regulation. ESMA, EBA and EIOPA shall provide their opinions within two months of the date of receipt of the request from the Commission. | ‘The Commission shall request the opinion of the European Securities and Markets Authority (ESMA), the European Banking Authority (EBA) and the European Insurance and Occupational Pensions Authority (EIOPA) on the ***delegated acts before adoption***, in particular with regard to its consistency with Regulation (EU) 2019/2088 and the delegated acts adopted pursuant to that Regulation. ESMA, EBA and EIOPA shall provide their opinions within two months of the date of receipt of the request from the Commission. |
| The Commission shall also consult the European Environment Agency, the European Union Agency for Fundamental Rights, the European Central Bank, the Committee of European Auditing Oversight Bodies and the Platform on Sustainable Finance established pursuant to Article 20 of Regulation (EU) 2020/852 ***on the technical advice provided by EFRAG*** prior to the adoption of delegated acts referred to in Articles 29b and 29c of this Directive. If any of those bodies decide to submit an opinion, they shall do so within two months of the date of being consulted by the Commission. | The Commission shall also consult the European Environment Agency, the European Union Agency for Fundamental Rights, the European Central Bank, the Committee of European Auditing Oversight Bodies and the Platform on Sustainable Finance established pursuant to Article 20 of Regulation (EU) 2020/852 prior to the adoption of delegated acts referred to in Articles 29b and 29c of this Directive. If any of those bodies decide to submit an opinion, they shall do so within two months of the date of being consulted by the Commission.’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02013L0034-20240528)

</Amend>

<Amend>Amendment <NumAm>50</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 13 – point a</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 49 – paragraph 3c</Article2>

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| Text proposed by the Commission | Amendment |
| 3c. The power to adopt delegated acts referred to in ***Articles 19b(5), 29aa(5) and*** 29ca shall be conferred on the Commission for an indeterminate period from [date of entry into force of amending Directive]. | 3c. The power to adopt delegated acts referred to in ***Article*** 29ca shall be conferred on the Commission for an indeterminate period from [date of entry into force of amending Directive]. |

</Amend>

<Amend>Amendment <NumAm>51</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 13 – point a</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 49 – paragraph 3d</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| 3d. The delegations of powers referred to in ***Articles 19b(5), 29aa(5) and*** 29ca may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force. | 3d. The delegations of powers referred to in ***Article*** 29ca may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force. |

</Amend>

<Amend>Amendment <NumAm>52</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 13 – point a</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 49 – paragraph 3e</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| ***3e. The Commission shall gather all necessary expertise, prior to the adoption and during the development of delegated acts pursuant to Articles 19b(5) and 29aa(5), including through the consultation of the experts of the Member State Expert Group on Sustainable Finance referred to in Article 24 of Regulation (EU) 2020/852.;*** | ***deleted*** |

</Amend>

<Amend>Amendment <NumAm>53</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 2 – paragraph 1 – point 13 – point b</Article>

<DocAmend2>Directive 2013/34/EU</DocAmend2>

<Article2>Article 49 – paragraph 5</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| 5. A delegated act adopted pursuant to Article 1(2), Article 3(13)***, Article 19b, Article 29aa***, Articles 29b, 29ca or 40b, or Article 46(2) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.. | 5. A delegated act adopted pursuant to Article 1(2), Article 3(13), Articles 29b, 29ca or 40b, or Article 46(2) shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.***’***. |

</Amend>

<Amend>Amendment <NumAm>54</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 3 – paragraph 1 – point 1 – point b – point i</Article>

<DocAmend2>Directive (EU) 2022/2464</DocAmend2>

<Article2>Article 5 – paragraph 2 – subparagraph 1 – point b – point i</Article2>

|  |  |
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|  | |
| Text proposed by the Commission | Amendment |
| (i) to large undertakings which, on their balance sheet dates, exceed the average number of ***1000*** employees during the financial year; | (i) to large undertakings which, on their balance sheet dates, exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year; |

</Amend>

<Amend>Amendment <NumAm>55</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 3 – paragraph 1 – point 1 – point b – point ii</Article>

<DocAmend2>Directive (EU) 2022/2464</DocAmend2>

<Article2>Article 5 – paragraph 2 – subparagraph 1 – point b – point ii</Article2>

|  |  |
| --- | --- |
|  | |
| Text proposed by the Commission | Amendment |
| (ii) to parent undertakings of a large group which, on their balance sheet dates, exceed the average number of ***1000*** employees, on a consolidated basis, during the financial year; | (ii) to parent undertakings of a large group which, on their balance sheet dates, exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000***, on a consolidated basis, during the financial year;***’***; |

</Amend>

<Amend>Amendment <NumAm>56</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 3 – paragraph 1 – point 1 a (new)</Article>

<DocAmend2>Directive (EU) 2022/2464</DocAmend2>

<Article2>Article 5 – paragraph 2 – subparagraph 1 a (new) </Article2>

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|  | |
| Text proposed by the Commission | Amendment |
|  | ***(1a) the following subparagraphs are inserted:*** |
|  | ***‘For the purpose of the first subparagraph, point (b) point (i), Member States shall not adopt or maintain national provisions that would have the effect of reducing the average number of employees below the threshold of 5000.’*** |

</Amend>

<Amend>Amendment <NumAm>57</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 3 – paragraph 1 – point 1 a (new)</Article>

<DocAmend2>Directive (EU) 2022/2464</DocAmend2>

<Article2>Article 5 – paragraph 2 – subparagraph 1 b (new) </Article2>

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|  | |
| Text proposed by the Commission | Amendment |
|  | ***The second subparagraph*** ***applies to the fifth subparagraph, point (b), points (i) and (ii) of this paragraph accordingly .*** |

</Amend>

<Amend>Amendment <NumAm>58</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 3 – paragraph 1 – point 2 – point b – point i</Article>

<DocAmend2>Directive (EU) 2022/2464</DocAmend2>

<Article2>Article 5 – paragraph 2 – subparagraph 3 – point b – point i</Article2>

|  |  |
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|  | |
| Text proposed by the Commission | Amendment |
| (i) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are large undertakings within the meaning of Article 3(4) of Directive 2013/34/EU which, on their balance sheet dates, exceed the average number of ***1000*** employees during the financial year;; | (i) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are large undertakings within the meaning of Article 3(4) of Directive 2013/34/EU which, on their balance sheet dates, exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year;***’***; |

</Amend>

<Amend>Amendment <NumAm>59</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 3 – paragraph 1 – point 2 – point b – point ii</Article>

<DocAmend2>Directive (EU) 2022/2464</DocAmend2>

<Article2>Article 5 – paragraph 2 – subparagraph 3 – point b – point ii</Article2>

|  |  |
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|  | |
| Text proposed by the Commission | Amendment |
| (ii) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are parent undertakings of a large group which, on its balance sheet dates, exceed the average number of ***1000*** employees , on a consolidated basis, during the financial year;; | (ii) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are parent undertakings of a large group which, on its balance sheet dates, exceed the average number of ***5000*** employees ***and a net worldwide turnover of more than EUR 450 000 000***, on a consolidated basis, during the financial year;***’***; |

</Amend>

<Amend>Amendment <NumAm>60</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 1</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 1 – paragraph 1 – point c</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| (1) in Article 1(1), point (c) is ***replaced by the following:*** | (1) in Article 1(1), point (c) is ***deleted.*** |
| ***‘(c) the obligation for companies to adopt a transition plan for climate change mitigation, including implementing actions which aim to ensure, through best efforts, compatibility of the business model and of the strategy of the company with the transition to a sustainable economy and with the limiting of global warming to 1,5 oC in line with the Paris Agreement.’;*** |  |

</Amend>

<Amend>Amendment <NumAm>61</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 1 a (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 2 – paragraph 1 – point a</Article2>

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|  | |
| Present text | Amendment |
|  | ***(1 a) in Article 2(1), point (a) is replaced by the following:*** |
| (a) the company had more than ***1 000*** employees on average and had a net worldwide turnover of more than EUR ***450 000 000*** in the last financial year for which annual financial statements have been or should have been adopted; | ‘(a) the company had more than ***5000*** employees on average and had a net worldwide turnover of more than EUR ***450 000 000*** in the last financial year for which annual financial statements have been or should have been adopted;’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02024L1760-20250417)

</Amend>

<Amend>Amendment <NumAm>62</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 1 b (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 2 – paragraph 2 – point a</Article2>

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|  | |
| Present text | Amendment |
|  | ***(1b) in Article 2(2), point (a) is replaced by the following:*** |
| (a) the company generated a net turnover of more than EUR 450 000 000 in the Union in the financial year preceding the last financial year; | ‘(a) the company ***had more than 5000 employees on average and*** generated a net turnover of more than EUR 450 000 000 in the Union in the financial year preceding the last financial year;’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02024L1760-20250417)

</Amend>

<Amend>Amendment <NumAm>63</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 1 c (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 3 – paragraph 1 – point f</Article2>

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|  | |
| Present text | Amendment |
|  | ***(1c) in Article 3(1), point (f) is replaced by the following:*** |
| (f) ‘business partner’ means an entity***:*** | ‘(f) ‘business partner’ means an entity with which the company has a commercial agreement related to the operations, products or services of the company or to which the company provides services pursuant to point (g);’ |
| ***(i)*** with which the company has a commercial agreement related to the operations, products or services of the company or to which the company provides services pursuant to point (g) ***(‘direct business partner’)***; ***or*** |  |
| ***(ii) which is not a direct business partner but which performs business operations related to the operations, products or services of the company (‘indirect business partner’);*** |  |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02024L1760-20250417)

</Amend>

<Amend>Amendment <NumAm>64</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 1 d (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 3 – paragraph 1 – point g – point ii a (new)</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
|  | ***(1d) in Article 3(1), point (g), the following point is added:*** |
|  | ***‘(iia) for regulated financial undertakings, the definition of the term ‘chain of activities’ does not include downstream business partners that receive their services and products; therefore, as regards regulated financial undertakings, only the upstream but not the downstream part of their chains of activities is covered by this Directive;’*** |

</Amend>

<Amend>Amendment <NumAm>65</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 4 – point b</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 8 – paragraph 2a</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| ***(b) the following paragraph 2a is inserted:*** | ***deleted*** |
| ***‘2a. Where a company has plausible information that suggests that adverse impacts at the level of the operations of an indirect business partner have arisen or may arise, it shall carry out an in-depth assessment. The company shall always carry out such an assessment where the indirect, rather than direct, nature of the relationship with the business partner is the result of an artificial arrangement that does not reflect economic reality but points to a circumvention of paragraph 2, point (b). Where the assessment confirms the likelihood or existence of the adverse impact, it is deemed to have been identified.*** |  |
| ***The first subparagraph is without prejudice to the company considering available information about indirect business partners and whether those business partners can follow the rules and principles set out in the company’s code of conduct when selecting a direct business partner.*** |  |
| ***Notwithstanding the first subparagraph, irrespective of whether plausible information is available about indirect business partners, a company shall seek contractual assurances from a direct business partner that that business partner will ensure compliance with the company’s code of conduct by establishing corresponding contractual assurances from its business partners. Article 10(2), points (b) and (e) shall apply accordingly.;’*** |  |

</Amend>

<Amend>Amendment <NumAm>66</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 4 – point c</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 8 – paragraph 4</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| 4. Where information necessary for the in-depth assessment provided for in paragraph 2, point (b)***, and in paragraph 2a*** can be obtained from different business partners, the company shall prioritise requesting such information, where reasonable, directly from the business partner or partners where the adverse impacts are most likely to occur.; | 4. Where information necessary for the in-depth assessment provided for in paragraph 2, point (b) can be obtained from different business partners, the company shall prioritise requesting such information, where reasonable, directly from the business partner or partners where the adverse impacts are most likely to occur.***’***; |

</Amend>

<Amend>Amendment <NumAm>67</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 4 – point d</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 8 – paragraph 5 – subparagraph 1</Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| Member States shall ensure that, for the mapping provided for in paragraph 2, point (a), companies do not seek to obtain information from direct business partners with fewer than ***500*** employees that exceeds the information specified in the standards for voluntary use referred to in Article 29a of Directive 2013/34/EU. | Member States shall ensure that, for the mapping provided for in paragraph 2, point (a), companies do not seek to obtain information from direct business partners with fewer than ***3000*** employees ***and an annual turnover of less than EUR 450 000 000*** that exceeds the information specified in the standards for voluntary use referred to in Article 29a of Directive 2013/34/EU. |

</Amend>

<Amend>Amendment <NumAm>68</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 4 a (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 10 – paragraph 1 – subparagraph 2 – point b</Article2>

|  |  |
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|  | |
| Present text | Amendment |
|  | ***(4a) in Article 10(1), subparagraph 2, point (b) is replaced by the following:*** |
| (b) whether the potential adverse impact may occur in the operations of a subsidiary***,*** direct business partner ***or indirect business partner***; ***and*** | ‘(b) whether the potential adverse impact may occur in the operations of a subsidiary ***or a*** direct business partner;’ |

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</Amend>

<Amend>Amendment <NumAm>69</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 4 b (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 10 – paragraph 2</Article2>

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|  | |
| Present text | Amendment |
|  | ***(4b) in Article 10, paragraph 2 is replaced by the following:*** |
| 2. Companies shall be required to take the following appropriate measures, where relevant: | ‘2. Companies shall be required to take the following appropriate measures ***alternatively***, where relevant: |
| (a) where necessary due to the nature or complexity of the measures required for prevention, ***without undue delay*** develop and implement a prevention action plan, with reasonable and clearly defined timelines for the implementation of appropriate measures and qualitative and quantitative indicators for measuring improvement; companies may develop their action plans in cooperation with industry or multi-stakeholder initiatives; the prevention action plan shall be adapted to companies’ operations and chains of activities; | (a) where necessary due to the nature or complexity of the measures required for prevention, develop and implement a prevention action plan, with reasonable and clearly defined timelines for the implementation of appropriate measures and qualitative and quantitative indicators for measuring improvement; companies may develop their action plans in cooperation with industry or multi-stakeholder initiatives; the prevention action plan shall be adapted to companies’ operations and chains of activities; |
| (b) seek contractual assurances from a direct business partner that it will ensure compliance with the company’s code of conduct and, as necessary, a prevention action plan***, including by establishing corresponding contractual assurances from its partners, to the extent that their activities are part of the company’s chain of activities; when such contractual assurances are obtained, paragraph 5 shall apply;*** | (b) seek contractual assurances from a direct business partner that it will ensure compliance with the company’s code of conduct and, as necessary, a prevention action plan***;*** |
| ***(c) make necessary financial or non-financial investments in, adjustments or upgrades of, for example, facilities, production or other operational processes and infrastructures;*** |  |
| ***(d) make necessary modifications of, or improvements to, the company’s own business plan, overall strategies and operations, including purchasing practices, design and distribution practices;*** |  |
| ***(e)*** provide targeted and proportionate support to an SME which is a business partner of the company, where necessary in light of the resources, knowledge and constraints of the SME, including by providing or enabling access to ***capacity-building***, training or upgrading management systems, and, where compliance with the code of conduct or the prevention action plan would jeopardise the viability of the SME, by ***providing*** targeted and proportionate financial support, such as direct financing, low-interest loans, guarantees of continued sourcing, or assistance in securing financing; | ***(c)*** provide targeted and proportionate support to an SME which is a business partner of the company, where necessary in light of the resources, knowledge and constraints of the SME, including by providing or enabling access to ***capacity building***, training or upgrading management systems, and, where compliance with the code of conduct or the prevention action plan would jeopardise the viability of the SME, by ***the possibility to provide*** targeted and proportionate financial support, such as direct financing, low-interest loans, guarantees of continued sourcing, or assistance in securing financing; |
| ***(f)*** in compliance with Union law, including competition law, collaborate with other entities, including, where relevant, in order to increase the company’s ability to prevent or mitigate the adverse impact, in particular where no other measure is suitable or effective. | ***(d)*** in compliance with Union law, including competition law, collaborate with other entities, including, where relevant, in order to increase the company’s ability to prevent or mitigate the adverse impact, in particular where no other measure is suitable or effective.***’*** |

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</Amend>

<Amend>Amendment <NumAm>70</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 4 c (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 10 – paragraph 4</Article2>

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| Text proposed by the Commission | Amendment |
|  | ***(4c) in Article 10, paragraph 4 is deleted.*** |

</Amend>

<Amend>Amendment <NumAm>71</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 5</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 10 – paragraph 6 – subparagraph 1 – introductory part </Article2>

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|  | |
| Text proposed by the Commission | Amendment |
| As regards potential adverse impacts as referred to in paragraph 1 that could not be prevented or adequately mitigated by the measures set out in paragraphs 2***, 4*** and 5, the company shall, as a last resort: | As regards potential adverse impacts as referred to in paragraph 1 that could not be prevented or adequately mitigated by the measures set out in paragraphs 2 and 5, the company shall, as a last resort: |

</Amend>

<Amend>Amendment <NumAm>72</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 5 a (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 11 – paragraph 1 – subparagraph 2 – point b</Article2>

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| Present text | Amendment |
|  | ***(5a) in Article 11(1), subparagraph 2, point (b) is replaced by the following:*** |
| (b) whether the actual adverse impact occurred in the operations of a subsidiary***,*** direct business partner ***or indirect business partner***; and | ‘(b) whether the actual adverse impact occurred in the operations of a subsidiary ***or of a*** direct business partner; and’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02024L1760-20250417)

</Amend>

<Amend>Amendment <NumAm>73</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 5 b (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 11 – paragraph 3</Article2>

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| Present text | Amendment |
|  | ***(5b) in Article 11, paragraph 3 is replaced by the following:*** |
| 3. Companies shall be required to take the following appropriate measures, where relevant: | "3. Companies shall be required to take the following appropriate measures ***alternatively***, where relevant: |
| (a) neutralise the adverse impact or minimise its extent; such measures shall be proportionate to the severity of the adverse impact and to the company’s implication in the adverse impact; | (a) neutralise the adverse impact or minimise its extent; such measures shall be proportionate to the severity of the adverse impact and to the company’s implication in the adverse impact; |
| (b) where necessary due to the fact that the adverse impact cannot be immediately brought to an end, ***without undue delay*** develop and implement a corrective action plan with reasonable and clearly defined timelines for the implementation of appropriate measures and qualitative and quantitative indicators for measuring improvement; companies may develop their action plans in cooperation with industry or multi-stakeholder initiatives; the corrective action plan shall be adapted to companies’ operations and chains of activities; | (b) where necessary due to the fact that the adverse impact cannot be immediately brought to an end, develop and implement a corrective action plan with reasonable and clearly defined timelines for the implementation of appropriate measures and qualitative and quantitative indicators for measuring improvement; companies may develop their action plans in cooperation with industry or multi-stakeholder initiatives; the corrective action plan shall be adapted to companies’ operations and chains of activities; |
| (c) seek contractual assurances from a direct business partner that it will ensure compliance with the company’s code of conduct and, as necessary, a corrective action plan***, including by establishing corresponding contractual assurances from its partners, to the extent that their activities are part of the company’s chain of activities; when such contractual assurances are obtained, paragraph 6 shall apply;*** | (c) seek contractual assurances from a direct business partner that it will ensure compliance with the company’s code of conduct and, as necessary, a corrective action plan; |
| ***(d) make necessary financial or non-financial investments in, adjustments or upgrades of, for example, facilities, production or other operational processes and infrastructures;*** |  |
| ***(e) make necessary modifications of, or improvements to, the company’s own business plan, overall strategies and operations, including purchasing practices, design and distribution practices***; |  |
| (***f***) provide targeted and proportionate support to an SME which is a business partner of the company, where necessary in light of the resources, knowledge and constraints of the SME, including by providing or enabling access to ***capacity-building***, training or upgrading management systems, and, where compliance with the code of conduct or the corrective action plan would jeopardise the viability of the SME, by ***providing*** targeted and proportionate financial support, such as direct financing, low-interest loans, guarantees of continued sourcing, or assistance in securing financing; | (***d***) provide targeted and proportionate support to an SME which is a business partner of the company, where necessary in light of the resources, knowledge and constraints of the SME, including by providing or enabling access to ***capacity building***, training or upgrading management systems, and, where compliance with the code of conduct or the corrective action plan would jeopardise the viability of the SME, by ***the possibility to provide*** targeted and proportionate financial support, such as direct financing, low-interest loans, guarantees of continued sourcing, or assistance in securing financing; |
| (***g***) in compliance with Union law, including competition law, collaborate with other entities, including, where relevant, in order to increase the company’s ability to bring the adverse impact to an end or minimise the extent of such impact, in particular where no other measure is suitable or effective; | (***e***) in compliance with Union law, including competition law, collaborate with other entities, including, where relevant, in order to increase the company’s ability to bring the adverse impact to an end or minimise the extent of such impact, in particular where no other measure is suitable or effective; |
| (***h***) provide remediation in accordance with Article 12. | (***f***) provide remediation in accordance with Article 12. |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02024L1760-20250417)

</Amend>

<Amend>Amendment <NumAm>74</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 6</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 11 – paragraph 7 – subparagraph 1 – point b</Article2>

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| Text proposed by the Commission | Amendment |
| (b) where the law governing its relation with the business partner concerned so entitles it, adopt and implement an enhanced ***prevention*** action plan for the specific adverse impact without undue delay, provided that there is a reasonable expectation that those efforts will succeed, and | (b) where the law governing its relation with the business partner concerned so entitles it, adopt and implement an enhanced ***corrective*** action plan for the specific adverse impact without undue delay, provided that there is a reasonable expectation that those efforts will succeed, and |

</Amend>

<Amend>Amendment <NumAm>75</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 7 a (new)</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 14 – paragraph 4 – point b</Article2>

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| Present text | Amendment |
|  | ***(7a) in Article 14(4), point (b) is replaced by the following:*** |
| (b) meet with the ***company’s*** representatives ***at an appropriate level*** to discuss actual or potential severe adverse impacts that are the subject matter of the complaint, and potential remediation in accordance with Article 12; | ‘(b) meet with the representatives ***appointed by the company*** to discuss actual or potential severe adverse impacts that are the subject matter of the complaint, and potential remediation in accordance with Article 12;’ |

(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02024L1760-20250417)

</Amend>

<Amend>Amendment <NumAm>76</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 10 – introductory part</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 22 – paragraph 1 – subparagraph 1</Article2>

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| Text proposed by the Commission | Amendment |
| (10) ***in*** Article ***22(1), the first subparagraph is replaced by the following***: | (10) Article ***22 is deleted***: |
| ***‘Member States shall ensure that companies referred to in Article 2(1), points (a), (b) and (c), and Article 2(2), points (a), (b) and (c), adopt a transition plan for climate change mitigation, including implementing actions, which aim to ensure, through best efforts, that the business model and strategy of the company are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5°C in line with the Paris Agreement and the objective of achieving climate neutrality as established in Regulation (EU) 2021/1119, including its intermediate and 2050 climate neutrality targets, and where relevant, the exposure of the company to coal-, oil- and gas-related activities.’;*** |  |

</Amend>

<Amend>Amendment <NumAm>77</NumAm>

<DocAmend>Proposal for a directive</DocAmend>

<Article>Article 4 – paragraph 1 – point 11</Article>

<DocAmend2>Directive (EU) 2024/1760</DocAmend2>

<Article2>Article 27 – paragraph 4</Article2>

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| Text proposed by the Commission | Amendment |
| 4. ***The Commission, in collaboration with Member States, shall issue guidance to assist supervisory authorities in determining the level of*** penalties ***in accordance with this Article***. Member States shall ***not set a*** maximum limit ***of pecuniary*** penalties ***in their national law transposing this Directive that would prevent supervisory authorities from imposing*** penalties ***in accordance with the principles and factors set out in paragraphs 1 and 2***.; | 4. ***Where financial*** penalties ***are applied, they shall be determined in relation to the company´s net profits***. Member States shall ***guarantee that the upper threshold*** maximum limit ***for such*** penalties ***does not exceed 5% of the net profits earned by the company during the financial year prior to the year in which the penalty is imposed.*** |
|  | ***For entities falling under Article 2(1)(b) and Article 2(2)(b), Member States shall ensure that the calculation of financial*** penalties ***takes into account the consolidated revenue of the ultimate parent undertaking***.***’***; |

</Amend></RepeatBlock-Amend>

ANNEX: DECLARATION OF INPUT

<FootprintIntro>Pursuant to Article 8 of Annex I to the Rules of Procedure, the rapporteur for opinion declares that he included in his opinion input on matters pertaining to the subject of the file that he received, in the preparation of the opinion, prior to the adoption thereof in committee, from the following interest representatives falling within the scope of the Interinstitutional Agreement on a mandatory transparency register[[1]](#footnote-1), or from the following representatives of public authorities of third countries, including their diplomatic missions and embassies:</FootprintIntro>

|  |
| --- |
| 1. Interest representatives falling within the scope of the Interinstitutional Agreement on a mandatory transparency register |
| Nordea Group |
| ECSP, The European association for Retail Real Estate |
| Association for Financial Markets in Europe |
| EESC |
| EuroCommerce |
| EFAMA |
| BusinessEurope |
| BetterFinance |
| European Association of Co-operative Banks |
| AFME |
| EuropeanIssuers |
| SME United |
| Assogestioni |
| European Banking Federation |
| DIGITALEUROPE |
| BVI |
| Responsible Business Alliance |
| FBF |
| 2. Representatives of public authorities of third countries, including their diplomatic missions and embassies |
|  |

The list above is drawn up under the exclusive responsibility of the rapporteur for opinion.

Where natural persons are identified in the list by their name, by their function or by both, the rapporteur for opinion declares that he has submitted to the natural persons concerned the European Parliament's Data Protection Notice No 484 (<https://www.europarl.europa.eu/data-protect/index.do>), which sets out the conditions applicable to the processing of their personal data and the rights linked to that processing.

MINORITY POSITION

**MEP Damien Carême**

**Minority position under Rule 56(4) of the Rules of Procedure**

on the proposal for a directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements

This report marks a profound regression in the commitment to corporate accountability and the protection of human rights and the environment throughout global value chains. Damien Carême and Manon Aubry (as the Left shadow rapporteur on the original directive) deplore the systematic dismantling of its core provisions.

This was already the case with the original Commission proposal, but the EPP rapporteur went even further in his compromises, which were built solely with the far right. They appear as a provocation — for instance, by setting a threshold of 5,000 employees and €450 million in turnover.

The sanctions are also ridiculous: they are capped at 5% of net profit, which could mean €0 for many companies that artificially declare no profit.

This dilution is all the more alarming given the absence of an updated impact assessment. It ignores the reality of forced labour, environmental destruction, and human rights violations linked to EU-based multinationals — including cases involving Uyghur forced labour, textile workers exploited by global brands, and fatal working conditions on major infrastructure projects. The current proposal fails those it was meant to protect and serves the interests of the most powerful. Our lives and our planet must matter more than corporate profits.

PROCEDURE – COMMITTEE ASKED FOR OPINION

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Title** | Amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements | | | |
| **References** | COM(2025)0081 – C10-0037/2025 – 2025/0045(COD) | | | |
| **Committee(s) responsible**         Date announced in plenary | JURI  31.3.2025 |  |  |  |
| **Opinion by**         Date announced in plenary | ECON  31.3.2025 | | | |
| **Rapporteur for the opinion**         Date appointed | Janusz Lewandowski  19.3.2025 | | | |
| **Date adopted** | 15.7.2025 |  |  |  |
| **Result of final vote** | +:  –:  0: | 33  19  8 | | |
| **Members present for the final vote** | Georgios Aftias, Rasmus Andresen, Francisco Assis, Stephen Nikola Bartulica, Isabel Benjumea Benjumea, Stefan Berger, Gilles Boyer, Giovanni Crosetto, Fabio De Masi, Siegbert Frank Droese, Engin Eroglu, Marco Falcone, Markus Ferber, Jonás Fernández, Dirk Gotink, Enikő Győri, Michalis Hadjipantela, Eero Heinäluoma, Billy Kelleher, Kinga Kollár, Tomáš Kubín, Aurore Lalucq, Marlena Maląg, Costas Mavrides, Siegfried Mureşan, Fernando Navarrete Rojas, Luděk Niedermayer, Ľudovít Ódor, Gaetano Pedulla’, Lídia Pereira, Kira Marie Peter-Hansen, Pierre Pimpie, Jaroslava Pokorná Jermanová, Friedrich Pürner, Jussi Saramo, Paulius Saudargas, Ralf Seekatz, Irene Tinagli, Marie Toussaint, Pasquale Tridico, Anouk Van Brug, Stéphanie Yon-Courtin | | | |
| **Substitutes present for the final vote** | Bas Eickhout, Niels Fuglsang, Alexander Jungbluth, Fernand Kartheiser, Janusz Lewandowski, César Luena, Andreas Schwab, Mariateresa Vivaldini | | | |
| **Members under Rule 216(7) present for the final vote** | Sakis Arnaoutoglou, Damien Carême, Mohammed Chahim, Alessandro Ciriani, Juan Carlos Girauta Vidal, Ondřej Knotek, Lara Magoni, Jana Nagyová, Daniele Polato, Krzysztof Śmiszek | | | |

FINAL VOTE BY ROLL CALL  
BY THE COMMITTEE ASKED FOR OPINION

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| --- | --- |
| 33 | + |
| ECR | Stephen Nikola Bartulica, Alessandro Ciriani, Giovanni Crosetto, Lara Magoni, Marlena Maląg, Daniele Polato, Mariateresa Vivaldini |
| NI | Fernand Kartheiser |
| PPE | Georgios Aftias, Isabel Benjumea Benjumea, Stefan Berger, Marco Falcone, Markus Ferber, Dirk Gotink, Michalis Hadjipantela, Kinga Kollár, Janusz Lewandowski, Siegfried Mureşan, Fernando Navarrete Rojas, Luděk Niedermayer, Lídia Pereira, Paulius Saudargas, Andreas Schwab, Ralf Seekatz |
| PfE | Juan Carlos Girauta Vidal, Enikő Győri, Ondřej Knotek, Tomáš Kubín, Jana Nagyová, Pierre Pimpie, Jaroslava Pokorná Jermanová |
| Renew | Engin Eroglu, Anouk Van Brug |

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| 19 | - |
| S&D | Sakis Arnaoutoglou, Francisco Assis, Mohammed Chahim, Jonás Fernández, Niels Fuglsang, Eero Heinäluoma, Aurore Lalucq, César Luena, Costas Mavrides, Krzysztof Śmiszek, Irene Tinagli |
| The Left | Damien Carême, Gaetano Pedulla', Jussi Saramo, Pasquale Tridico |
| Verts/ALE | Rasmus Andresen, Bas Eickhout, Kira Marie Peter-Hansen, Marie Toussaint |

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| ESN | Siegbert Frank Droese, Alexander Jungbluth |
| NI | Fabio De Masi, Friedrich Pürner |
| Renew | Gilles Boyer, Billy Kelleher, Ľudovít Ódor, Stéphanie Yon-Courtin |

Key to symbols:

+ : in favour

- : against

0 : abstention

1. Interinstitutional Agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register (OJ L 207, 11.6.2021, p. 1, ELI: <http://data.europa.eu/eli/agree_interinstit/2021/611/oj>). [↑](#footnote-ref-1)