Basic information

2022/0051(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Corporate Sustainability Due Diligence Amending Directive 2019/1937 2018/0106(COD) Amended by 2025/0044(COD) Amended by 2025/0045(COD) **Subject** 3.45.01 Company law 3.70.20 Sustainable development **Legislative priorities** Joint Declaration 2022 Joint Declaration 2023-24	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
JURI Legal Affairs	WOLTERS Lara (S&D)	28/02/2022
	Shadow rapporteur VOSS Axel (EPP) VÁZQUEZ LÁZARA Adrián (Renew) HAUTALA Heidi (Greens /EFA) BUXADÉ VILLALBA Jorge (ECR) LEBRETON Gilles (ID) AUBRY Manon (The Left)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs (Associated committee)	GLUCKSMANN Raphaël (S&D)	11/05/2022
DEVE Development	MAJORINO Pierfrancesco (S&D)	22/03/2022
INTA International Trade (Associated committee)	ANDREWS Barry (Renew)	14/07/2022

CONT	Budgetary Control	The committee decided not to give an opinion.	
ECON	Economic and Monetary Affairs (Associated committee)	REPASI René (S&D)	03/03/2022
EMPL	Employment and Social Affairs (Associated committee)	RAFAELA Samira (Renew)	05/09/2022
ENVI	Environment, Public Health and Food Safety (Associated committee)	WÖLKEN Tiemo (S&D)	10/05/2022
ITRE	Industry, Research and Energy	DLABAJOVÁ Martina (Renew)	19/04/2022
IMCO	Internal Market and Consumer Protection	CLUNE Deirdre (EPP)	21/04/2022
CULT	Culture and Education	The committee decided not to give an opinion.	
LIBE	Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
AFCO	Constitutional Affairs	The committee decided not to give an opinion.	
FEMM	Women's Rights and Gender Equality	The committee decided not to give an opinion.	

Council of the European Union

European Commission

Commission DG	Commissioner
Justice and Consumers	REYNDERS Didier

European Economic and Social Committee

Key events

Date	Event	Reference	Summary
23/02/2022	Legislative proposal published	COM(2022)0071	Summary

04/04/2022	Committee referral announced in Parliament, 1st reading		
15/09/2022	Referral to associated committees announced in Parliament		
25/04/2023	Vote in committee, 1st reading		
08/05/2023	Committee report tabled for plenary, 1st reading	A9-0184/2023	
31/05/2023	Debate in Parliament		
01/06/2023	Decision by Parliament, 1st reading	T9-0209/2023	Summary
01/06/2023	Results of vote in Parliament		
01/06/2023	Matter referred back to the committee responsible for interinstitutional negotiations		
19/03/2024	Approval in committee of the text agreed at 1st reading interinstitutional negotiations		
24/04/2024	Decision by Parliament, 1st reading	T9-0329/2024	Summary
24/04/2024	Results of vote in Parliament		
24/05/2024	Act adopted by Council after Parliament's 1st reading		
13/06/2024	Final act signed		
05/07/2024	Final act published in Official Journal		

Technical information

Procedure reference	2022/0051(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2019/1937 2018/0106(COD) Amended by 2025/0044(COD) Amended by 2025/0045(COD)
Legal basis	Rules of Procedure EP 57_o Treaty on the Functioning of the European Union TFEU 050-p1 Treaty on the Functioning of the European Union TFEU 114-p1
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	JURI/9/08434

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE738.450	07/11/2022	
Amendments tabled in committee		PE739.674	06/12/2022	
Amendments tabled in committee		PE739.675	07/12/2022	

Amendments tabled in committee		PE739.676	07/12/2022	
Amendments tabled in committee		PE739.677	08/12/2022	
Amendments tabled in committee		PE739.717	08/12/2022	
Committee opinion	ITRE	PE736.458	25/01/2023	
Committee opinion	INTA	PE737.332	26/01/2023	
Committee opinion	AFET	PE736.653	31/01/2023	
Committee opinion	DEVE	PE736.709	01/02/2023	
Committee opinion	ENVI	PE734.465	10/02/2023	
Committee opinion	IMCO	PE736.656	03/03/2023	
Committee opinion	ECON	PE736.711	06/03/2023	
Committee opinion	EMPL	PE735.813	09/03/2023	
Committee report tabled for plenary, 1st reading/single reading		A9-0184/2023	08/05/2023	
Text adopted by Parliament, partial vote at 1st reading /single reading		T9-0209/2023	01/06/2023	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0329/2024	24/04/2024	Summary

Council of the EU

Document type	Reference	Date	Summary
Draft final act	00009/2024/LEX	13/06/2024	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2022)0071	23/02/2022	Summary
Document attached to the procedure	SEC(2022)0095	24/02/2022	
Document attached to the procedure	SWD(2022)0038	24/02/2022	
Document attached to the procedure	SWD(2022)0039	24/02/2022	
Document attached to the procedure	SWD(2022)0042	24/02/2022	
Document attached to the procedure	SWD(2022)0043	24/02/2022	
Commission response to text adopted in plenary	SP(2024)394	08/08/2024	

National parliaments

	Parliament			

Document type	/Chamber	Reference	Date	Summary
Contribution	CZ_SENATE	COM(2022)0071	25/05/2022	
Reasoned opinion	SE_PARLIAMENT	PE732.700	08/06/2022	
Contribution	DE_BUNDESRAT	COM(2022)0071	14/07/2022	
Contribution	FR_SENATE	COM(2022)0071	18/07/2022	
Contribution	FR_ASSEMBLY	COM(2022)0071	06/07/2023	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1327/2022	13/07/2022	
ECB	European Central Bank: opinion, guideline, report	CON/2023/0015 OJ C 249 14.07.2023, p. 0003	06/06/2023	

Additional information

Source	Document	Date
European Parliament	Briefing	16/05/2022
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

The number of results displayed is limited to 400

Transparency

Name	Role	Committee	Date	Interest representatives
HAUTALA Heidi	Shadow rapporteur	JURI	23/04/2024	DHL Group International Organisation of Employers International Labour Organization BDA Die Arbeitgeber
HAUTALA Heidi	Shadow rapporteur	JURI	18/04/2024	Cisco Systems Inc. European Coalition for Corporate Justice FERRERO International Responsible Business Alliance Shift Project Limited amfori - Trade with Purpose International Trade Centre
HAUTALA Heidi	Shadow rapporteur	JURI	16/04/2024	The Shift Project
HAUTALA Heidi	Shadow rapporteur	JURI	10/04/2024	UN Human Rights
	Shadow			

HAUTALA Heidi	rapporteur	JURI	05/04/2024	HOK-Elanto
CAVAZZINI Anna	Shadow rapporteur for opinion	INTA	02/04/2024	adidas AG
ANDREWS Barry	Rapporteur for opinion	INTA	20/03/2024	Ernst & Young Core Business Services BV (Conference)
HAUTALA Heidi	Shadow rapporteur	JURI	20/03/2024	Paulig Group Hannes Snellman Attorneys Impaktly
CAVAZZINI Anna	Shadow rapporteur for opinion	INTA	19/03/2024	Mars Incorporated
CAVAZZINI Anna	Shadow rapporteur for opinion	INTA	15/03/2024	Richter& Hess Verpackungen, Max Knobloch Gmbh IHK Chemnitz
HAUTALA Heidi	Shadow rapporteur	JURI	06/03/2024	Fair Wear Foundation
REGNER Evelyn	Shadow rapporteur for opinion	EMPL	05/03/2024	Tony's Chocolonely
HAUTALA Heidi	Shadow rapporteur	JURI	01/03/2024	Nordic Business Ethics Initiative DLA Piper
HAUTALA Heidi	Shadow rapporteur	JURI	22/02/2024	Responsible Business Alliance
HAUTALA Heidi	Shadow rapporteur	JURI	13/02/2024	EUROPEAN TRADE UNION CONFEDERATION European Chamber of Commerce in Myanmar Myanmar Centre for Responsible Business (MCRB) Bestseller
REPASI René	Rapporteur for opinion	ECON	06/02/2024	SÜDWIND Institut für Ökonomie und Ökumene
HAUTALA Heidi	Shadow rapporteur	JURI	01/02/2024	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH FERRERO International Fern Initiatives for Community Development and Forest Conservation (IDEF) Ghana Cocoa Board
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	30/01/2024	DIGITALEUROPE
VOSS Axel	Shadow rapporteur	JURI	30/01/2024	Archer Daniels Midland Chevron Phillips Chemicals International N.V. Eni S.p.A. IKEA Foundation MERIDIAM McLarty Associates PLUG POWER INC Procter & Gamble Von Beust & Coll. Beratungsges. mbH & Co KG eFuel Alliance Tyson Foods Orsted European Industry Roundtable
REPASI René	Rapporteur for opinion	ECON	29/01/2024	Fairshare Educational Foundation (ShareAction)
TOUSSAINT Marie	Shadow rapporteur	JURI	26/01/2024	Notre Affaire à Tous

HAUTALA Heidi	Shadow rapporteur	JURI	25/01/2024	Climate Rights International
VOSS Axel	Shadow rapporteur	JURI	24/01/2024	Verband der Automobilindustrie
DURAND Pascal	Rapporteur	JURI	23/01/2024	MEDEF
REPASI René	Shadow rapporteur for opinion	ECON	23/01/2024	Correctiv GmBH
WOLTERS Lara	Rapporteur	JURI	12/12/2023	U.S. Treasury Representative for Europe
WOLTERS Lara	Rapporteur	JURI	08/12/2023	Vereniging VNO-NCW
WOLTERS Lara	Rapporteur	JURI	08/12/2023	ETUC
VOSS Axel	Shadow rapporteur	JURI	07/12/2023	Altana Technologies, Inc.
TOUSSAINT Marie	Shadow rapporteur	JURI	06/12/2023	ECCJ coalition
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	05/12/2023	SLPC
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	04/12/2023	Garrigues
WOLTERS Lara	Rapporteur	JURI	04/12/2023	ECCJ
CAVAZZINI Anna	Shadow rapporteur for opinion	INTA	30/11/2023	EFW Elbe Flugzeugwerke GmbH
VOSS Axel	Shadow rapporteur	JURI	30/11/2023	Bundesverband der Deutschen Industrie e.V. Bundesvereinigung der Deutschen Arbeitgeberverbände e.V.
VOSS Axel	Shadow rapporteur	JURI	30/11/2023	Deutsches Aktieninstitut
VOSS Axel	Shadow rapporteur	JURI	29/11/2023	Academy of European Law
VOSS Axel	Shadow rapporteur	JURI	28/11/2023	Institut der Wirtschaftsprüfer in Deutschland e.V.
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	21/11/2023	EuroChambers
REPASI René	Rapporteur for opinion	ECON	20/11/2023	Global Witness Fairshare Educational Foundation (ShareAction)
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	17/11/2023	Harmon Corporate Affairs
HAUTALA Heidi	Shadow rapporteur	JURI	16/11/2023	WWF
VOSS Axel	Shadow rapporteur	JURI	14/11/2023	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
VOSS Axel	Shadow rapporteur	JURI	14/11/2023	Gesamtmetall
VOSS Axel	Shadow rapporteur	JURI	14/11/2023	Hauptverband der Deutschen Bauindustrie
HAUTALA Heidi	Shadow rapporteur	JURI	13/11/2023	German Federal Ministry for Economic Cooperation and Development

ANDREWS Barry	Rapporteur for opinion	INTA	13/11/2023	Lidl
HAUTALA Heidi	Shadow rapporteur	JURI	09/11/2023	UN Global Compact
HAUTALA Heidi	Shadow rapporteur	JURI	07/11/2023	Finland Chamber of Commerce (Keskuskauppakamari)
VOSS Axel	Shadow rapporteur	JURI	07/11/2023	DIGITALEUROPE
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	07/11/2023	Permanent Representation of France before the EU
VOSS Axel	Shadow rapporteur	JURI	06/11/2023	Prewave GmbH
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	06/11/2023	EFRAG EY CNMV
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	02/11/2023	Inditex
WÖLKEN Tiemo	Rapporteur for opinion	JURI	01/11/2023	Grimme Kartoffel-, Rüben- und Gemüsetechnik
HAUTALA Heidi	Shadow rapporteur	JURI	27/10/2023	Business and Human Rights Resource Centre
VOSS Axel	Shadow rapporteur	JURI	25/10/2023	Zentralverband des Deutschen Handwerks e.V.
WOLTERS Lara	Rapporteur	JURI	24/10/2023	Nederlandse Vereniging van Banken / Dutch Banking Association
WOLTERS Lara	Rapporteur	JURI	24/10/2023	Global Network Initiative
VOSS Axel	Shadow rapporteur	JURI	24/10/2023	JPMorgan Chase & Co.
WOLTERS Lara	Rapporteur	JURI	23/10/2023	European Coalition for Corporate Justice
REPASI René	Rapporteur for opinion	ECON	17/10/2023	ING Group
ANDREWS Barry	Rapporteur for opinion	INTA	12/10/2023	Clean Clothes Campaign / Stichting Schone Kleren Kampagne
HAUTALA Heidi	Shadow rapporteur	JURI	10/10/2023	Ministry for Foreign Affairs of Finland
WOLTERS Lara	Rapporteur	JURI	06/10/2023	Fédération bancaire française
TOUSSAINT Marie	Shadow rapporteur	JURI	04/10/2023	ClientEarth AISBL Frank Bold Society Notre Affaire à Tous WWF European Policy Programme
WOLTERS Lara	Rapporteur	JURI	02/10/2023	Sylvera
VOSS Axel	Shadow rapporteur	JURI	27/09/2023	Bundesvereinigung der Deutschen Arbeitgeberverbände e.V.
WOLTERS Lara	Rapporteur	JURI	27/09/2023	PricewaterhouseCoopers International Limited
WOLTERS Lara	Rapporteur	JURI	26/09/2023	European Coalition for Corporate Justice
WOLTERS Lara	Rapporteur	JURI	26/09/2023	INDUSTRIA DE DISEÑO TEXTIL, S.A.
WOLTERS Lara	Rapporteur	JURI	22/09/2023	EUROPEAN TRADE UNION CONFEDERATION

HAUTALA Heidi	Shadow rapporteur	JURI	21/09/2023	Responsible Business Alliance
HAUTALA Heidi	Shadow rapporteur	JURI	21/09/2023	EURACTIV
WOLTERS Lara	Rapporteur	JURI	19/09/2023	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
WOLTERS Lara	Rapporteur	JURI	19/09/2023	Vereniging VNO-NCW
HAUTALA Heidi	Shadow rapporteur	JURI	19/09/2023	FIBS Enact
WOLTERS Lara	Rapporteur	JURI	18/09/2023	ClientEarth AISBL Frank Bold Society
ANDREWS Barry	Rapporteur for opinion	INTA	15/09/2023	Primark
VOSS Axel	Shadow rapporteur	JURI	14/09/2023	REWE
HAUTALA Heidi	Shadow rapporteur	JURI	13/09/2023	Enact Sustainable Strategies
WOLTERS Lara	Rapporteur	JURI	13/09/2023	Altana Technologies, Inc.
WOLTERS Lara	Rapporteur	JURI	13/09/2023	European Federation of Food, Agriculture and Tourism Trade Unions
WOLTERS Lara	Rapporteur	JURI	13/09/2023	Open Society European Policy Institute
VOSS Axel	Shadow rapporteur	JURI	13/09/2023	Deutsches Aktieninstitut
VOSS Axel	Shadow rapporteur	JURI	13/09/2023	Handelsverband Deutschland
TOUSSAINT Marie	Shadow rapporteur	JURI	12/09/2023	ECCJ coalition
WÖLKEN Tiemo	Rapporteur	ENVI	11/09/2023	Frank Bold Society
WOLTERS Lara	Rapporteur	JURI	11/09/2023	Shift Project Limited OECD
WOLTERS Lara	Rapporteur	JURI	06/09/2023	United States Mission to the European Union
ANDREWS Barry	Rapporteur for opinion	INTA	05/09/2023	Irish Coalition of Business and Human Rights
WÖLKEN Tiemo	Rapporteur	ENVI	30/08/2023	Germanwatch
WOLTERS Lara	Rapporteur	JURI	29/08/2023	Stiftung Familienunternehmen und Politik
WOLTERS Lara	Rapporteur	JURI	29/08/2023	Foundation for Family Businesses and Politics
WOLTERS Lara	Rapporteur	JURI	28/08/2023	Paulussen Advocaten
WOLTERS Lara	Rapporteur	JURI	28/08/2023	Shift Project Limited
WOLTERS Lara	Rapporteur	JURI	24/08/2023	European Coalition for Corporate Justice
CAVAZZINI Anna	Rapporteur for opinion	INTA	27/07/2023	European Center for Constitutional and Human Rights e.V. (ECCHR) (674990548048-84)
WOLTERS Lara	Rapporteur	JURI	19/07/2023	European Confederation of Directors' Associations
ANDREWS Barry	Rapporteur for opinion	INTA	15/07/2023	FEDIOL

PIETIKÄINEN Sirpa	Shadow rapporteur for opinion	ENVI	13/07/2023	Technology Industries of Finland (Teknologiateollisuus ry)
VOSS Axel	Shadow rapporteur	JURI	11/07/2023	Bundesvereinigung der Deutschen Arbeitgeberverbände e.V.
WOLTERS Lara	Rapporteur	JURI	07/07/2023	Global Witness
REPASI René	Rapporteur for opinion	ECON	07/07/2023	Global Witness Fairshare Educational Foundation (ShareAction)
WOLTERS Lara	Rapporteur	JURI	06/07/2023	MVO-Platform
WOLTERS Lara	Rapporteur	JURI	04/07/2023	De Aanzet
WOLTERS Lara	Rapporteur	JURI	03/07/2023	OECD
ANDREWS Barry	Rapporteur for opinion	INTA	03/07/2023	Amnesty International Limited
VOSS Axel	Shadow rapporteur	JURI	03/07/2023	Verband Öffentlicher Versicherer
WOLTERS Lara	Rapporteur	JURI	30/06/2023	European Confederation of Independent Trade Unions ETUC
HAUTALA Heidi	Shadow rapporteur	JURI	27/06/2023	OHCHR
WOLTERS Lara	Rapporteur	JURI	26/06/2023	Business & Human Rights Resource Centre Front Line Defenders
REPASI René	Rapporteur for opinion	ECON	22/06/2023	CLIMCOM Berlin - Climate&Company - the private institute for climate research and training
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	21/06/2023	IHK Osnabrück-Emsland-Grafschaft Bentheim, Osnabrück, EU-Lieferkettengesetzt, Rapporteur for Opinion
ANDREWS Barry	Rapporteur for opinion	INTA	21/06/2023	Article One
WOLTERS Lara	Rapporteur	JURI	21/06/2023	vanHaren schoenen b.v.
WOLTERS Lara	Rapporteur	JURI	20/06/2023	Mission of the Republic of Korea to the European Union
WOLTERS Lara	Rapporteur	JURI	19/06/2023	ALDI SÜD Dienstleistungs-SE & Co. oHG
WOLTERS Lara	Rapporteur	JURI	19/06/2023	Fair Standards Alliance ASBL Fairphone
REPASI René	Rapporteur for opinion	ECON	19/06/2023	Verband Öffentlicher Versicherer
WOLTERS Lara	Rapporteur	JURI	14/06/2023	Frank Bold Society
WOLTERS Lara	Rapporteur	JURI	13/06/2023	ABN AMRO Bank N.V.
WOLTERS Lara	Rapporteur	JURI	08/06/2023	European Center for Constitutional and Human Rights (ECCHR)
HAUTALA Heidi	Shadow rapporteur	JURI	08/06/2023	Fairtrade Finland Schijvens Mærsk ECCHR EPRM IDH CSR Europe CIDSE

VOSS Axel	Shadow rapporteur	JURI	08/06/2023	Bundesverband der Deutschen Industrie e.V.
HAUTALA Heidi	Shadow rapporteur	JURI	07/06/2023	NHRI
VOSS Axel	Shadow rapporteur	JURI	07/06/2023	KiK
HAUTALA Heidi	Shadow rapporteur	JURI	06/06/2023	CSR Europe
WOLTERS Lara	Rapporteur	JURI	05/06/2023	CNV Internationaal
WOLTERS Lara	Rapporteur	JURI	01/06/2023	World Economic Forum
CAVAZZINI Anna	Shadow rapporteur for opinion	INTA	31/05/2023	BUND - 424540741196-66
AUBRY Manon	Shadow rapporteur	JURI	26/05/2023	NGO Coalition
WOLTERS Lara	Rapporteur	JURI	25/05/2023	British Chamber of Commerce | EU & Belgium
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	25/05/2023	Germanwatch
WOLTERS Lara	Rapporteur	JURI	24/05/2023	Responsible Business Alliance
HAUTALA Heidi	Shadow rapporteur	JURI	24/05/2023	Responsible Business Alliance
VOSS Axel	Shadow rapporteur	JURI	24/05/2023	Responsible Business Alliance
PIETIKÄINEN Sirpa	Shadow rapporteur for opinion	ENVI	23/05/2023	Kaupan liitto ry - Finnish Commerce Federation
HAUTALA Heidi	Shadow rapporteur	JURI	15/05/2023	IMVF OXFAM The NOVA Knowledge Centre for Business, Human Rights and the Environment
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	15/05/2023	ENGIE
VOSS Axel	Shadow rapporteur	JURI	10/05/2023	Krafft Walzen
REPASI René	Rapporteur for opinion	ECON	10/05/2023	Fairshare Educational Foundation (ShareAction)
VOSS Axel	Shadow rapporteur	JURI	04/05/2023	Bundesverband der Deutschen Industrie e.V.
HAUTALA Heidi	Shadow rapporteur	JURI	02/05/2023	Permanent Representation of Finland to the EU
REPASI René	Rapporteur for opinion	ECON	02/05/2023	Global Witness
WOLTERS Lara	Rapporteur	JURI	27/04/2023	industriAll European Trade Union
REPASI René	Rapporteur for opinion	ECON	27/04/2023	Finance Watch
WOLTERS Lara	Rapporteur	JURI	26/04/2023	World Economic Forum
WOLTERS Lara	Rapporteur	JURI	25/04/2023	Signum Global Advisors

VOSS Axel	Shadow rapporteur	JURI	24/04/2023	Handelsverband Deutschland
WOLTERS Lara	Rapporteur	JURI	21/04/2023	Universiteit van Amsterdam
VOSS Axel	Shadow rapporteur	JURI	20/04/2023	Brot für die Welt Germanwatch OXFAM INTERNATIONAL EU ADVOCACY OFFICE Initiative Lieferkettengesetz
ANDREWS Barry	Rapporteur for opinion	INTA	19/04/2023	Irish Coalition of Business and Human Rights
VOSS Axel	Shadow rapporteur	JURI	18/04/2023	IHK Darmstadt Rhein Main Neckar
HAUTALA Heidi	Shadow rapporteur	JURI	12/04/2023	the Spanish Permanent Representation
VOSS Axel	Shadow rapporteur	JURI	12/04/2023	UNICEF
WOLTERS Lara	Rapporteur	JURI	11/04/2023	European Coalition for Corporate Justice
WOLTERS Lara	Rapporteur	JURI	11/04/2023	OECD
WOLTERS Lara	Rapporteur	JURI	04/04/2023	Shift Project Limited OECD
HAUTALA Heidi	Shadow rapporteur	JURI	31/03/2023	Finnwatch ry EK Globe Hope
REPASI René	Rapporteur for opinion	ECON	31/03/2023	European Federation of Accountants and Auditors for Small and Medium-sized Enterprises
WOLTERS Lara	Rapporteur	JURI	30/03/2023	Huis van de Nederlandse Provincies
REPASI René	Rapporteur for opinion	ECON	29/03/2023	Ständige Vertretung der Bundesrepublik Deutschland bei der EU/ Permanent Representation of the Federal Republic of Germany to the EU
VOSS Axel	Shadow rapporteur	JURI	29/03/2023	Bundesverband der Deutschen Industrie e.V.
WOLTERS Lara	Rapporteur	JURI	29/03/2023	Wirtschaftsforum der SPD e.V.
TOUSSAINT Marie	Shadow rapporteur	JURI	24/03/2023	max havelaar
REPASI René	Rapporteur for opinion	ECON	23/03/2023	Hoffnungszeichen | Sign of Hope e.V.
WOLTERS Lara	Rapporteur	JURI	23/03/2023	Inter IKEA Group and Ingka Group
WOLTERS Lara	Rapporteur	JURI	23/03/2023	Reward Value Foundation
REPASI René	Rapporteur for opinion	ECON	22/03/2023	Nederlandse Financierings-Maatschappij voor Ontwikkelingslanden N.V. (FMO)
WOLTERS Lara	Rapporteur	JURI	22/03/2023	Nederlandse Financierings-Maatschappij voor Ontwikkelingslanden N.V. (FMO)
WOLTERS Lara	Rapporteur	JURI	22/03/2023	Stichting B Lab Europe
WOLTERS Lara	Rapporteur	JURI	21/03/2023	EUROPEAN TRADE UNION CONFEDERATION European Center for Constitutional and Human Rights European Coalition for Corporate Justice Friends of the Earth Europe ECCJ Coopération Internationale pour le Développement et la Solidarité International Cooperation for Development and Solidarity (CIDSE)

WOLTERS Lara	Rapporteur	JURI	20/03/2023	UNICEF
WOLTERS Lara	Rapporteur	JURI	17/03/2023	European Coalition for Corporate Justice
VOSS Axel	Shadow rapporteur	JURI	17/03/2023	Pfeifer & Langen
REPASI René	Rapporteur for opinion	ECON	16/03/2023	Hanbury Strategy and Communications Limited
VOSS Axel	Shadow rapporteur	JURI	15/03/2023	Allianz SE BlackRock Fidelity International Invesco Management SA Natixis Investment Managers State Street Corporation Vanguard Asset Management Limited
HAUTALA Heidi	Shadow rapporteur	JURI	14/03/2023	The Shift Project Responsible Business Alliance
HAUTALA Heidi	Shadow rapporteur	JURI	14/03/2023	Frank Bold Client Earth ECCJ ECCHR
VOSS Axel	Shadow rapporteur	JURI	14/03/2023	The Shift Project
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	14/03/2023	Allianz, BlackRock, Capital Group, Fidelity, Natixis IM, State Street, Vanguard and Invesco
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	14/03/2023	Shift Project
WOLTERS Lara	Rapporteur	JURI	14/03/2023	Vereniging VNO-NCW
WOLTERS Lara	Rapporteur	JURI	14/03/2023	The New Zealand Ambassador to the Netherlands
HAUTALA Heidi	Shadow rapporteur	JURI	13/03/2023	The Shift Project Responsible Business Alliance
VOSS Axel	Shadow rapporteur	JURI	13/03/2023	Global Network Initiative The Shift Project amfori - Trade with Purpose Responsible Business Alliance OECD International Accord Foundation
WÖLKEN Tiemo	Rapporteur	ENVI	13/03/2023	Deutscher Gewerkschaftsbund
AUBRY Manon	Shadow rapporteur	JURI	13/03/2023	Shift, Responsible business alliance, OCDE, Amfori, Global Network Initiative, International Accord Foundation
WOLTERS Lara	Rapporteur	JURI	13/03/2023	Responsible Business Alliance Shift
REPASI René	Rapporteur for opinion	ECON	10/03/2023	Principles for Responsible Investment
WOLTERS Lara	Rapporteur	JURI	10/03/2023	The German Minister of Justice
HAUTALA Heidi	Shadow rapporteur	JURI	09/03/2023	Fern
VOSS Axel	Shadow rapporteur	JURI	09/03/2023	BUSINESSEUROPE
WÖLKEN Tiemo	Rapporteur	ENVI	08/03/2023	Zentralverband des Deutschen Handwerks e.V.

WOLTERS Lara	Rapporteur	JURI	08/03/2023	Shift
				AIM - European Brands Association APG Groep NV ASOCIACION ESPAÑOLA DE BANCOS DE TEJIDOS Accountancy Europe Afore Consulting Allianz SE American Chamber of Commerce to the European Union Anti-Slavery International Assicurazioni Generali S.p.A Association for Financial Markets in Europe Assogestioni - Italian Investment Management Association AxHA BDEW Bundesverband der Energie- und Wasserwirtschaft e. V. BNP PARIBAS BOLDT BPCE BUSINESSEUROPE BVI Bundesverband Investment und Asset Management e.V. Banco Santander, S.A. Bayer AG Bitkom e.V. Bundesarbeitgeberverband Chemie e.V. Bundesverband Öffentlicher Banken Deutschlands eV CaixaBank, S.A. Clean Clothes Campaign / Stichting Schone Kleren Kampagne Commerzbank AG Cooperatives Europe Bundesverband Kooperierender Mittelstand Danske Bank A/S Davide Campari-Milano N.V. Deutsche Bank AG Deutsche Industrie- und Handelskammer DHL Group Deutsche Sozialversicherung Europavertretung Deutscher Anwaltverein (German Bar Association) ECTU - European Shippers' Council EDEKA ZENTRALE Stiftung & Co. KG ENGIE EPIA SolarPower Europe EUROCHAMBRES – Association of European Chambers of Commerce and Industry EUROMETAUX Eni S.p.A. Erste Group Bank AG Eurelectric aisbl EuroCommerce European Branded Clothing Association CEFIC - European Chemical Industry Council European Cocoa Association European Federation of Building Societies European Flavour Association EuropeanIssuers FTI Consulting Belgium Febelfin Federation of European Risk Management Associations Finance Denmark Finanssiala ry - Finance Finland Fleishman-Hillard FoodDrinkEurope FuelsEurope Fédération bancaire française Gide Global Witness HOTREC, Hotels, Restaurants & Cafés in Europe Hauptverband der Deutschen Bauindustrie IKEA Foundation

VOSS Axel	Shadow rapporteur	JURI	08/03/2023	Independent Retail Europe (formerly UGAL - Union of Groups of Independent Retailers of Europe) Ingka Services A.B. Insurance Europe Intel Corporation Intesa Sanpaolo Invest Europe JPMorgan Chase & Co. K&L Gates GP - Brussels Kreab Worldwide Lightsource bp M&G plc METRO AG Mars Incorporated MedTech Europe Mercedes-Benz Group AG Miele & Cie. KG Moët Hennessy NOVE Natixis Investment Managers Nederlandse Vereniging van Banken / Dutch Banking Association Nestlé S.A. Nike, Inc. Nokia Novartis International AG OXFAM INTERNATIONAL EU ADVOCACY OFFICE Orgalim – Europe's Technology Industries PANASONIC EUROPE BV PERNOD RICARD PensionsEurope Polint Ltd Raiffeisen Bank International AG Rainforest Alliance Rud Pedersen Brussels S&P Global SEC NEWGATE EU SMEunited aisbl Schroders Investment Management (Europe) SA Fairshare Educational Foundation (ShareAction) Sky Group Sourcemap Inc. Stichting Fair Trade Advocacy Office Stichting World Benchmarking Alliance Foundation Stiftung Familienunternehmen und Politik Swiss Finance Council TOYOTA MOTOR EUROPE Technology Industries of Finland (Teknologiateollisuus ry) The Alternative Investment Management Association Limited The Bank of New York Mellon Tony's Chocolonely TotalEnergies SE Unternehmer Baden-Württemberg e.V. Vanguard Asset Management Limited Vattenfall Verband deutscher Pfandbriefbanken e.V. Vereniging VNO-NCW Zentralverband des Deutschen Handwerks e.V. Zurich Insurance Company Ltd adidas AG amfori - Trade with Purpose vbw - Vereinigung der Bayerischen Wirtschaft e. V. European Association of CCP Clearing Houses CEZ EFAMA ESBG EACB Atlanta AI FESE

				Forefront Advisers H&M Group BBVA Gesamtmetall FEDIOL BDS BDSI - Association of the German Confectionery Industry AFEP RBA German Insurance Association CPME LSEG DSGV BVR IIGCCC IOGP WKÖ MEDEF NKBM German Social Insurance European Representation CLEPA National Association of German Co-Operative Banks Italian Banking Association Citi ICE Markant Handels- und Industriewaren-Vermittlung JBCE ABBL Solidaridad Confederation Nationale du Credit Mutuel PRI Association FIDH FESI Confindustria Eurelectric PGE EON SE EDF Vasudha Swaraj Pvt. Ltd. Federal Association Of German Leasing Companies WirtschaftsVereinigung Metalle e.V. Austrian Savings Banks Association Assogestioni Livsmedelsföretagen VCI Remy Cointreau AFG ZDH Dutch Development Bank BPCE Group Dutch Banking Association Gesamtverband Textil und Mode German Pharmaceutical Industry Association VDMA Gesamtmasche e.V. FMO EY EURATEX Cefic
VOSS Axel	Shadow rapporteur	JURI	07/03/2023	DoGood People
HAUTALA Heidi	Shadow rapporteur	JURI	07/03/2023	The Shift Project
WOLTERS Lara	Rapporteur	JURI	07/03/2023	European Coalition for Corporate Justice

WOLTERS Lara	Rapporteur	JURI	07/03/2023	Anti-Slavery International
WOLTERS Lara	Rapporteur	JURI	07/03/2023	Vereniging VNO-NCW
HAUTALA Heidi	Shadow rapporteur	JURI	07/03/2023	Neste Oyj Nokia Technology Industries of Finland (Teknologiateollisuus ry)
VOSS Axel	Shadow rapporteur	JURI	06/03/2023	Stiftung Familienunternehmen und Politik
VOSS Axel	Shadow rapporteur	JURI	06/03/2023	vbw - Vereinigung der Bayerischen Wirtschaft e. V.
REPASI René	Rapporteur for opinion	ECON	06/03/2023	Shift Project Limited
REPASI René	Rapporteur for opinion	ECON	06/03/2023	vbw - Vereinigung der Bayerischen Wirtschaft e. V.
REPASI René	Rapporteur for opinion	ECON	06/03/2023	Deutscher Gewerkschaftsbund
WOLTERS Lara	Rapporteur	JURI	06/03/2023	European Coalition for Corporate Justice
HAUTALA Heidi	Shadow rapporteur	JURI	03/03/2023	Akava ry
HAUTALA Heidi	Shadow rapporteur	JURI	02/03/2023	Business & Human Rights Resource Centre
PIETIKÄINEN Sirpa	Shadow rapporteur for opinion	ENVI	02/03/2023	ClientEarth AISBL
VOSS Axel	Shadow rapporteur	JURI	01/03/2023	The Initiative for Responsible Mining Assurance (IRMA)
HAUTALA Heidi	Shadow rapporteur	JURI	01/03/2023	Permanent Representation of the Federal Republic of Germany to the EU
WOLTERS Lara	Rapporteur	JURI	01/03/2023	Permanent Representation of the Federal Republic of Germany to the European Union
WOLTERS Lara	Rapporteur	JURI	01/03/2023	Institutional Investors Group on Climate Change
WÖLKEN Tiemo	Rapporteur	ENVI	01/03/2023	European Environmental Bureau
WOLTERS Lara	Rapporteur	JURI	01/03/2023	Business & Human Rights Resource Centre
WOLTERS Lara	Rapporteur	JURI	01/03/2023	The Deputy Permanent Representative of Denmark
WOLTERS Lara	Rapporteur	JURI	01/03/2023	Institutional Investors Group on Climate Change
ANDREWS Barry	Rapporteur for opinion	INTA	28/02/2023	UNI Global Union
HAUTALA Heidi	Shadow rapporteur	JURI	28/02/2023	Business & Human Rights Resource Centre European Coalition for Corporate Justice SOMO UNI GLOBAL UNION
HAUTALA Heidi	Shadow rapporteur	JURI	28/02/2023	European Environmental Bureau Client Earth CATAPA
CLUNE Deirdre	Rapporteur for opinion	IMCO	28/02/2023	OXFAM INTERNATIONAL EU ADVOCACY OFFICE
VOSS Axel	Shadow rapporteur	JURI	27/02/2023	Handelsverband Deutschland e.V.

WOLTERS Lara	Rapporteur	JURI	27/02/2023	European Environmental Bureau
REPASI René	Rapporteur for opinion	ECON	23/02/2023	European Coalition for Corporate Justice
WOLTERS Lara	Rapporteur	JURI	22/02/2023	Oxfam
RAFAELA Samira	Rapporteur	EMPL	22/02/2023	Tony's Chocolonely
ANDREWS Barry	Rapporteur for opinion	INTA	21/02/2023	ICBHR
WÖLKEN Tiemo	Rapporteur	ENVI	21/02/2023	Ständige Vertretung der Bundesrepublik Deutschland
ANDREWS Barry	Rapporteur for opinion	INTA	21/02/2023	Ceemet
ANDREWS Barry	Rapporteur for opinion	INTA	14/02/2023	Nordic Confederations of Industries from Denmark, Sweden and Finland.
VOSS Axel	Shadow rapporteur	JURI	14/02/2023	Confederation of Danish Industry Confederation of Finnish Industries EK Confederation of Swedish Enterprise
WOLTERS Lara	Rapporteur	JURI	14/02/2023	Spanish Permanent Representation
WOLTERS Lara	Rapporteur	JURI	13/02/2023	Clean Clothes Campaign / Stichting Schone Kleren Kampagne European Center for Constitutional and Human Rights MVO Platform European Coalition for Corporate Justice (ECCJ) OECD Watch Centre for Research on Multinational Corporations (SOMO)
GALLÉE Malte	Rapporteur for opinion	IMCO	10/02/2023	econsense - Forum Nachhaltige Entwicklung der Deutschen Wirtschaft 692607631397-19
VOSS Axel	Shadow rapporteur	JURI	09/02/2023	Association Française de la Gestion financière M&G plc Nike, Inc. Nordic Financial Unions Principles for Responsible Investment The Bank of New York Mellon adidas AG
WOLTERS Lara	Rapporteur	JURI	08/02/2023	The Swedish Trade Unions – LO/TCO/Saco:s Brysselkontor
WOLTERS Lara	Rapporteur	JURI	08/02/2023	AbbVie
REPASI René	Rapporteur for opinion	ECON	08/02/2023	Wirtschaftsforum der SPD e.V.
WOLTERS Lara	Rapporteur	JURI	08/02/2023	Pensioenfederatie (Dutch Federation of Pension Funds)
VOSS Axel	Shadow rapporteur	JURI	07/02/2023	DIE FAMILIENUNTERNEHMER
HAUTALA Heidi	Shadow rapporteur	JURI	06/02/2023	Finanssiala ry - Finance Finland
REPASI René	Rapporteur for opinion	ECON	02/02/2023	Robert Bosch GmbH
REPASI René	Rapporteur for opinion	ECON	01/02/2023	Handwerkskammer Ulm
WOLTERS Lara	Rapporteur	JURI	01/02/2023	Shift Project Limited
WÖLKEN Tiemo	Rapporteur	ENVI	01/02/2023	Mars Incorporated

SCHOLZ Helmut	Shadow rapporteur	JURI	31/01/2023	IG Metall
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	30/01/2023	Global Witness, Frank Bold, WWF, ClientEarth
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	30/01/2023	^Ständige Vertretung der Niederlande bei der EU
VOSS Axel	Shadow rapporteur	JURI	27/01/2023	Herstellerverband Haus & Garten e.V.
WOLTERS Lara	Rapporteur	JURI	26/01/2023	UNI Europa
RAFAELA Samira	Rapporteur	EMPL	26/01/2023	Rainforest Alliance Fairtrade Advocacy Fairtrade Nederland Fairtrade Finland Solaridad
HAUTALA Heidi	Shadow rapporteur	JURI	26/01/2023	UNI Global Union
HAUTALA Heidi	Shadow rapporteur	JURI	26/01/2023	Fairtrade Labelling Organizations International e.V. Rainforest Alliance Solidaridad
SCHOLZ Helmut	Shadow rapporteur	JURI	25/01/2023	Deutscher Gewerkschaftsbund
VOSS Axel	Shadow rapporteur	JURI	25/01/2023	AIM - European Brands Association BUSINESSEUROPE DIGITALEUROPE EUROMETAUX EuroCommerce Federation of the European Sporting Goods Industry Intel Corporation Japan Business Council in Europe Responsible Business Alliance
REPASI René	Rapporteur for opinion	ECON	25/01/2023	Nordic Financial Unions
WOLTERS Lara	Rapporteur	JURI	25/01/2023	Open Society Foundations
WOLTERS Lara	Rapporteur	JURI	25/01/2023	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
GALLÉE Malte	Shadow rapporteur for opinion	IMCO	24/01/2023	Zentralverband des Deutschen Handwerks e.V. 5189667783-94
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	24/01/2023	Transport and Environment (European Federation for Transport and Environment)
RAFAELA Samira	Rapporteur	EMPL	21/01/2023	WO=MEN Dutch Gender Platform
VOSS Axel	Shadow rapporteur	JURI	19/01/2023	Gesamtverband der deutschen Textil- und Modeindustrie
WOLTERS Lara	Rapporteur	JURI	19/01/2023	Shift
ANDREWS Barry	Rapporteur for opinion	INTA	17/01/2023	Invest Europe
GRUFFAT Claude	Shadow rapporteur for opinion	ECON	17/01/2023	Share Action
WOLTERS Lara	Rapporteur	JURI	16/01/2023	OECD

GALLÉE Malte	Shadow rapporteur for opinion	DEVE	13/01/2023	Amnesty International Limited Clean Clothes Campaign / Stichting Schone Kleren Kampagne European Center for Constitutional and Human Rights European Coalition for Corporate Justice Global Witness
HAUTALA Heidi	Shadow rapporteur	JURI	13/01/2023	Amnesty International Limited CIDSE - International Alliance of Catholic social justice organisations Clean Clothes Campaign / Stichting Schone Kleren Kampagne European Center for Constitutional and Human Rights European Coalition for Corporate Justice Global Witness
WOLTERS Lara	Rapporteur	JURI	11/01/2023	Accountancy Europe Finance Watch Frank Bold Society Fairshare Educational Foundation (ShareAction) WWF Eurosif
VOSS Axel	Shadow rapporteur	JURI	10/01/2023	Bundesverband der Deutschen Industrie e.V.
CLUNE Deirdre	Rapporteur for opinion	IMCO	10/01/2023	Trocaire Irish Coalition for Business and Human Rights
CLUNE Deirdre	Rapporteur for opinion	IMCO	10/01/2023	OXFAM INTERNATIONAL EU ADVOCACY OFFICE
GALLÉE Malte	Shadow rapporteur for opinion	IMCO	10/01/2023	European Coalition for Corporate Justice 48872621093-60
WOLTERS Lara	Rapporteur	JURI	10/01/2023	The International Labour Organization (ILO)
HAUTALA Heidi	Shadow rapporteur	JURI	10/01/2023	Osuuskuntien Keskusjärjestö Pellervo ry, Pellervo Coop Center
WOLTERS Lara	Rapporteur	JURI	10/01/2023	Shift Project Limited
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	09/01/2023	Bund für Umwelt und Naturschutz Deutschland e. V. Germanwatch
ANDREWS Barry	Rapporteur for opinion	INTA	06/01/2023	Trocaire
PIETIKÄINEN Sirpa	Shadow rapporteur for opinion	ENVI	13/12/2022	World Business Council for Sustainable Development
ANDREWS Barry	Rapporteur for opinion	INTA	08/12/2022	Pakistan Trade Union
GRUFFAT Claude	Shadow rapporteur for opinion	ECON	06/12/2022	Global Witness
WINZIG Angelika	Shadow rapporteur for opinion	INTA	05/12/2022	Karlheinz Kopf Veornika Möller
HAUTALA Heidi	Shadow rapporteur	JURI	02/12/2022	Fazer
AUBRY Manon	Shadow rapporteur	JURI	02/12/2022	Association Sherpa
HAUTALA Heidi	Shadow rapporteur	JURI	01/12/2022	Swedwatch
BOURGEOIS	Shadow rapporteur for	IMCO	01/12/2022	Vereniging VBO

Geert	opinion			
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	30/11/2022	CaixaBank, S.A.
WOLTERS Lara	Rapporteur	JURI	30/11/2022	VNO-NCW
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	28/11/2022	BMAS
WOLTERS Lara	Rapporteur	JURI	28/11/2022	The United Nations Office
ANDREWS Barry	Rapporteur for opinion	INTA	28/11/2022	European Branded Clothing Association
ANDREWS Barry	Rapporteur for opinion	INTA	23/11/2022	Nike, Inc.
ANDREWS Barry	Rapporteur for opinion	INTA	23/11/2022	MedTech Europe
FITZGERALD Frances	Shadow rapporteur for opinion	DEVE	18/11/2022	The Alternative Investment Management Association Limited
TOUSSAINT Marie	Shadow rapporteur	JURI	18/11/2022	Due diligence
ANDREWS Barry	Rapporteur for opinion	INTA	17/11/2022	Trocaire
HAUTALA Heidi	Shadow rapporteur	JURI	17/11/2022	Luke
HAUTALA Heidi	Shadow rapporteur	JURI	17/11/2022	Environmental Investigation Agency
REPASI René	Rapporteur for opinion	ECON	17/11/2022	Hans Böckler Stiftung
REPASI René	Rapporteur for opinion	ECON	17/11/2022	Arbeitgeberverband Gesamtmetall e.V.
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	16/11/2022	Banco Santander, S.A.
ANDREWS Barry	Rapporteur for opinion	INTA	16/11/2022	Energizer
GRUFFAT Claude	Shadow rapporteur for opinion	ECON	16/11/2022	Share Action
GALLÉE Malte	Shadow rapporteur for opinion	DEVE	15/11/2022	NGO Powershift 34621194332-56
ANDREWS Barry	Rapporteur for opinion	INTA	15/11/2022	VDMA
VOSS Axel	Shadow rapporteur	JURI	15/11/2022	Fair Wear Foundation amfori - Trade with Purpose Continental Clothing Company Takko Fashion Turkish Manufacturers Association
VOSS Axel	Shadow rapporteur	JURI	15/11/2022	vbw - Vereinigung der Bayerischen Wirtschaft e. V.
				Amnesty International Limited Anti-Slavery International CIDSE - International Alliance of Catholic social justice organisations Clean Clothes Campaign / Stichting Schone Kleren Kampagne

HAUTALA Heidi	Shadow rapporteur	JURI	15/11/2022	European Center for Constitutional and Human Rights European Coalition for Corporate Justice Friends of the Earth Europe Global Witness International Federation for Human Rights
HAUTALA Heidi	Shadow rapporteur	JURI	15/11/2022	Fair Wear Foundation
HAUTALA Heidi	Shadow rapporteur	JURI	15/11/2022	Human Rights Watch
HAUTALA Heidi	Shadow rapporteur	JURI	15/11/2022	International Federation for the Economy for the Common Good e. V.
VOSS Axel	Shadow rapporteur	JURI	15/11/2022	Amnesty International Limited CIDSE - International Alliance of Catholic social justice organisations European Center for Constitutional and Human Rights European Coalition for Corporate Justice Frank Bold Society Global Witness International Federation for Human Rights OXFAM INTERNATIONAL EU ADVOCACY OFFICE
WOLTERS Lara	Rapporteur	JURI	15/11/2022	Bavarian Industry
WOLTERS Lara	Rapporteur	JURI	15/11/2022	Fair Wear Foundation
FITZGERALD Frances	Shadow rapporteur for opinion	DEVE	14/11/2022	Invest Europe
GALLÉE Malte	Shadow rapporteur for opinion	DEVE	14/11/2022	Fair Trade Advocacy 860901940087-20
VOSS Axel	Shadow rapporteur	JURI	14/11/2022	Bundesverband der Deutschen Süßwarenindustrie CAOBISCO
GARCÍA DEL BLANCO Ibán	Rapporteur	JURI	10/11/2022	BBVA
VOSS Axel	Shadow rapporteur	JURI	10/11/2022	International Labour Organization
HAUTALA Heidi	Shadow rapporteur	JURI	10/11/2022	Anti-Slavery International
REPASI René	Rapporteur for opinion	ECON	10/11/2022	AK Europa
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	09/11/2022	ClientEarth AISBL Global Witness Stichting World Benchmarking Alliance Foundation Frank Bold
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	09/11/2022	Seattle Avocats
KUMPULA-NATRI Miapetra	Shadow rapporteur for opinion	INTA	08/11/2022	Finnwatch ry
VOSS Axel	Shadow rapporteur	JURI	08/11/2022	EUROCHAMBRES – Association of European Chambers of Commerce and Industry
VOSS Axel	Shadow rapporteur	JURI	08/11/2022	Bayerische Motoren Werke Aktiengesellschaft
VOSS Axel	Shadow rapporteur	JURI	08/11/2022	Bundesarbeitgeberverband Chemie e.V. Verband der Chemischen Industrie e.V.

WOLTERS Lara	Rapporteur	JURI	08/11/2022	ABN Ambro
WOLTERS Lara	Rapporteur	JURI	08/11/2022	Shift
VOSS Axel	Shadow rapporteur	JURI	07/11/2022	AIM - European Brands Association Altana Technologies, Inc. Association for Financial Markets in Europe BNP PARIBAS BPCE BVI Bundesverband Investment und Asset Management e.V. CAOBISCO Deutsches Aktieninstitut EUROPEAN TRADE UNION CONFEDERATION EcoVadis Eurelectric aisbl European Association of Co-operative Banks European Banking Federation CEFIC - European Chemical Industry Council European Fund and Asset Management Association EuropeanIssuers FERRERO International Federation of the European Sporting Goods Industry FuelsEurope Fédération bancaire française Invest Europe Japan Business Council in Europe K&L Gates GP - Brussels Principles for Responsible Investment SEC NEWGATE EU Standing Committee of European Doctors Swiss Finance Council TUI AG The Bank of New York Mellon Tony's Chocolonely Vattenfall adidas AG Fleishman Europe AccountyEurope Investment Company Institute FEDIOL Pension Fund DK French Association of Private Enterprises Assonime H&M Solar Power World Savings Banks Institute Spanish Bank Association Association of German Banks EUROSIF BBVA Agricole Franbold Federation Bancaire Francaise
CLUNE Deirdre	Rapporteur for opinion	IMCO	31/10/2022	SWIFT
REPASI René	Rapporteur for opinion	ECON	27/10/2022	Die Deutsche Kreditwirtschaft
REPASI René	Rapporteur for opinion	ECON	27/10/2022	German Insurance Association (GdV)
WOLTERS Lara	Rapporteur	JURI	27/10/2022	Thomson Reuters Foundation
HAUTALA Heidi	Shadow rapporteur	JURI	26/10/2022	World Cocoa Foundation
GARCÍA DEL				

BLANCO Ibán	Rapporteur	JURI	26/10/2022	DooGood People
WOLTERS Lara	Rapporteur	JURI	26/10/2022	Pensioenfederatie (Dutch Federation of Pension Funds)
HAUTALA Heidi	Shadow rapporteur	JURI	25/10/2022	Mondelez Europe GmbH
HAUTALA Heidi	Shadow rapporteur	JURI	25/10/2022	The Shift Project
WÖLKEN Tiemo	Rapporteur for opinion	ENVI	25/10/2022	Deutscher Gewerkschaftsbund
TOIA Patrizia	Shadow rapporteur for opinion	ITRE	25/10/2022	CONFINDUSTRIA
WOLTERS Lara	Rapporteur	JURI	25/10/2022	FNV
WOLTERS Lara	Rapporteur	JURI	25/10/2022	Economy for the Common Good (ECG)
WOLTERS Lara	Rapporteur	JURI	25/10/2022	Centraal Bureau Levensmiddelenhandel
FITZGERALD Frances	Shadow rapporteur for opinion	DEVE	24/10/2022	Stichting World Benchmarking Alliance Foundation
WOLTERS Lara	Rapporteur	JURI	24/10/2022	ECCJ
ANDREWS Barry	Rapporteur	INTA	24/10/2022	Nestlé S.A.
ANDREWS Barry	Rapporteur for opinion	INTA	20/10/2022	Solar Power Europe
ANDREWS Barry	Rapporteur for opinion	INTA	20/10/2022	EuroCommerce
VOSS Axel	Shadow rapporteur	JURI	20/10/2022	DIGITALEUROPE
GLUCKSMANN Raphaël	Rapporteur for opinion	AFET	18/10/2022	Association Sherpa
RAFAELA Samira	Rapporteur for opinion	EMPL	18/10/2022	Boston Common Asset Management
WOLTERS Lara	Rapporteur	JURI	18/10/2022	Friedrich-Ebert-Stiftung
ANDREWS Barry	Rapporteur	INTA	18/10/2022	Ernst & Young Core Business Services BV
VOSS Axel	Shadow rapporteur	JURI	17/10/2022	AIM - European Brands Association American Chamber of Commerce to the European Union BUSINESSEUROPE DIGITALEUROPE EUROCHAMBRES – Association of European Chambers of Commerce and Industry EUROMETAUX EuroCommerce European Association Automotive Suppliers Federation of the European Sporting Goods Industry Japan Business Council in Europe Orgalim – Europe's Technology Industries Responsible Business Alliance amfori - Trade with Purpose
REPASI René	Rapporteur for opinion	ECON	14/10/2022	BlackRock
POLFJÄRD	Shadow rapporteur for		13/10/2022	EuropeanIssuers

Jessica	opinion	ECON		
GLUCKSMANN Raphaël	Rapporteur for opinion	AFET	13/10/2022	Altana
TOUSSAINT Marie	Shadow rapporteur	JURI	13/10/2022	CPME
WOLTERS Lara	Rapporteur	JURI	13/10/2022	Tony's Chocolonely
CLUNE Deirdre	Rapporteur for opinion	IMCO	12/10/2022	Ibec Europe
TOUSSAINT Marie	Shadow rapporteur	JURI	12/10/2022	Association Sherpa
REPASI René	Rapporteur for opinion	ECON	12/10/2022	Südwind e.V.
ANDREWS Barry	Rapporteur	INTA	12/10/2022	Fair Trade Advocacy Office
ANDREWS Barry	Rapporteur	INTA	12/10/2022	Samsung Electronics Europe
ANDREWS Barry	Rapporteur	INTA	12/10/2022	Irish Whiskey Association
ANDREWS Barry	Rapporteur for opinion	INTA	12/10/2022	Responsible Business Alliance
POLFJÄRD Jessica	Shadow rapporteur for opinion	ECON	12/10/2022	Kreab Worldwide
GLUCKSMANN Raphaël	Rapporteur for opinion	AFET	11/10/2022	Responsible Business Alliance
TOUSSAINT Marie	Shadow rapporteur	JURI	11/10/2022	Frank Bold Society
HAUTALA Heidi	Shadow rapporteur	JURI	11/10/2022	Search for Common Ground Stichting Vredesbeweging PAX Nederland International Federation for Human Rights (FIDH) International Alert Europe
HAUTALA Heidi	Shadow rapporteur	JURI	11/10/2022	Fair Trade Advocacy Office
HAUTALA Heidi	Shadow rapporteur	JURI	11/10/2022	EUROPEAN TRADE UNION CONFEDERATION
WOLTERS Lara	Rapporteur	JURI	11/10/2022	Eurogroup for Animals
WOLTERS Lara	Rapporteur	JURI	11/10/2022	International Alert, International Federation for Human Rights, Search for Common Ground and PAX
WOLTERS Lara	Rapporteur	JURI	11/10/2022	EACOP
WOLTERS Lara	Rapporteur	JURI	11/10/2022	Business Europe
RAFAELA Samira	Rapporteur for opinion	EMPL	10/10/2022	EUROPEAN COCOA ASSOCIATION
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	07/10/2022	Colegio de Economistas de Barcelona
WOLTERS Lara	Rapporteur	JURI	07/10/2022	SER
ANDREWS Barry	Rapporteur	INTA	07/10/2022	Intel
ANDREWS Barry	Rapporteur	INTA	07/10/2022	Christian Aid Trocaire

				Irish Coalition on Business and Human Rights
CARÊME Damien	Shadow rapporteur for opinion	ITRE	06/10/2022	CSR Europe, The Business Network for Corporate Social Responsibility
POLFJÄRD Jessica	Shadow rapporteur for opinion	ECON	05/10/2022	BUSINESSEUROPE
VÁZQUEZ LÁZARA Adrián	Shadow rapporteur	JURI	05/10/2022	L´OREAL
VOSS Axel	Shadow rapporteur	JURI	05/10/2022	EUROCHAMBRES – Association of European Chambers of Commerce and Industry
ANDREWS Barry	Rapporteur for opinion	INTA	05/10/2022	Trocaire
RAFAELA Samira	Rapporteur for opinion	EMPL	04/10/2022	Fairwear CNV Oxfam Novib
HAUTALA Heidi	Shadow rapporteur	JURI	04/10/2022	Forest Peoples Programme
VOSS Axel	Shadow rapporteur	JURI	04/10/2022	BVI Bundesverband Investment und Asset Management e.V.
WOLTERS Lara	Rapporteur	JURI	04/10/2022	Total Lawyers
TOUSSAINT Marie	Shadow rapporteur	JURI	03/10/2022	Notre Affaire à Tous
GRUFFAT Claude	Shadow rapporteur	JURI	29/09/2022	Stichting World Benchmarking Alliance Foundation
TARABELLA Marc	Shadow rapporteur for opinion	IMCO	28/09/2022	MEDEF
WOLTERS Lara	Rapporteur	JURI	28/09/2022	The NOVA Knowledge Centre for Business, Human Rights and the Environment
PIETIKÄINEN Sirpa	Rapporteur for opinion	ENVI	27/09/2022	Frank Bold Society World Wide Fund for Nature Belgium
PIETIKÄINEN Sirpa	Rapporteur for opinion	ENVI	27/09/2022	IKEA Foundation

Other Members

Transparency		
Name	**Date**	**Interest representatives**
DIDIER Geoffroy	03/04/2024	France Industrie
TOUSSAINT Marie	07/03/2024	Notre Affaire à Tous
TOUSSAINT Marie	31/01/2024	European Coalition for Corporate Justice
ECKE Matthias	27/10/2023	Elbe Flugzeugwerke GmbH
COVASSI Beatrice	05/07/2023	Accountancy Europe Fairshare Educational Foundation (ShareAction) Stichting World Benchmarking Alliance Foundation Eurosif
TOUSSAINT Marie	21/06/2023	ECCJ
TOUSSAINT Marie	05/06/2023	ECCJ

MACMANUS Chris	31/05/2023	Irish Coalition for Business and Human Rights Christian Aid Ireland
HAHN Svenja	30/05/2023	Dachverband Entwicklungspolitik Baden-Württemberg e.V. (DEAB)
TOUSSAINT Marie	25/05/2023	ECCJ
FITZGERALD Frances	22/05/2023	Center for Strategic Research and Policy in Georgia
TOUSSAINT Marie	03/05/2023	Amis de la Terre France Association Sherpa Notre Affaire à Tous
MARQUES Margarida	26/04/2023	European Forum for Manufacturing
GAMON Claudia	26/04/2023	Österreichische Post AG
WÖLKEN Tiemo	24/04/2023	WWF European Policy Programme
HAHN Svenja	24/04/2023	Bundesverband der Deutschen Industrie e.V.
HAHN Svenja	24/04/2023	NORDMETALL: Verband der Metall- und Elektroindustrie e.V.
ARIMONT Pascal	20/04/2023	Centre National de Coopération au Développement- 11 11 11
GAMON Claudia	29/03/2023	Vereinigung der österreichischen Industrie - Industriellenvereinigung Wirtschaftskammer Österreich FV Elekto- Elektronikindustrie OÖ Montanwerke Brixlegg BSH advisors für SPAR Österreich
TOUSSAINT Marie	27/03/2023	ECCJ
VANDENKENDELAERE Tom	15/03/2023	Fairtrade Labelling Organizations International e.V.
BOYER Gilles	07/03/2023	Gesamtverband der Deutschen Versicherungswirtschaft e.V.
MELCHIOR Karen	02/03/2023	ClientEarth AISBL Global Witness Rainforest Alliance
RINZEMA Catharina	02/03/2023	Investment Company Institute
MAUREL Emmanuel	01/03/2023	CPME
YON-COURTIN Stéphanie	01/03/2023	Confédération des Petites et Moyennes Entreprises
BOTENGA Marc	01/03/2023	Clean Clothes Campaign / Stichting Schone Kleren Kampagne European Coalition for Corporate Justice Oxfam-en-Belgique / Oxfam-in-België Socsol
AL-SAHLANI Abir	01/03/2023	Naturskyddsföreningen
RINZEMA Catharina	28/02/2023	Vereniging VNO-NCW
MELCHIOR Karen	27/02/2023	Danish Institute for Human Rights
MELCHIOR Karen	27/02/2023	Amnesty International Limited Danish 92 Group - Forum for Sustainable Development European Coalition for Corporate Justice Forests of the World
BOYER Gilles	20/02/2023	Total Energies
MELCHIOR Karen	14/02/2023	A.P. Møller - Mærsk A/S Confederation of Danish Industry Volvo Car Corporation AB Svenskt Näringsliv Elinkeinoelämän keskusliitto Rambøll IKEA Algol Oy/Ltd

DE BASSO Ilan	14/02/2023	Confederation of Danish Industry Confederation of Finnish Industries EK Volvo Car Corporation AB IKEA Maersk Algol Oy/Ltd Ramböll Svenskt Näringsliv
MELCHIOR Karen	08/02/2023	Bayer AG
BOYER Gilles	07/02/2023	Michelin
MELCHIOR Karen	03/02/2023	Orgalim – Europe's Technology Industries
MELCHIOR Karen	02/02/2023	Robert Bosch GmbH
MELCHIOR Karen	31/01/2023	EUROPEAN FEDERATION OF JEWELLERY
ARIMONT Pascal	27/01/2023	Faymonville AG
DE LANGE Esther	26/01/2023	ING Group
BOYER Gilles	26/01/2023	Fleishman-Hillard
TOUSSAINT Marie	26/01/2023	GSCC network
GARCÍA DEL BLANCO Ibán	25/01/2023	Amnesty International Limited Observatorio de RSC
MELCHIOR Karen	24/01/2023	European Mining Group
MELCHIOR Karen	23/01/2023	Erhvervsministeriet
ARIMONT Pascal	12/01/2023	Bischöfliches Hilfswerk Misereor e.V. CIDSE - International Alliance of Catholic social justice organisations ACV-CSC
TOUSSAINT Marie	11/01/2023	Association Sherpa notre affaire à tous
TOUSSAINT Marie	09/01/2023	ClientEarth AISBL
TOUSSAINT Marie	06/01/2023	WWF European Policy Programme
BOYER Gilles	08/12/2022	Association Française de la Gestion financière
DURAND Pascal	21/11/2022	ClientEarth AISBL Global Witness
DURAND Pascal	17/11/2022	Frank Bold Society
PIGNEDOLI Sabrina	16/11/2022	Euratex
ANGEL Marc	11/11/2022	Initiative pour un Devoir de Vigilance
ARIMONT Pascal	08/11/2022	Vereniging VBO
DURAND Pascal	28/10/2022	NATIXIS
MANDERS Antonius	24/10/2022	Koninklijke Vereniging MKB-Nederland Vereniging VNO-NCW
DURAND Pascal	19/10/2022	Stichting World Benchmarking Alliance Foundation
BOYER Gilles	05/10/2022	The Bank of New York Mellon
AGIUS SALIBA Alex	29/09/2022	Independantretailereurope
CAVAZZINI Anna	22/09/2022	Brot für die Welt Bund für Umwelt und Naturschutz Deutschland e. V. Germanwatch Initiative Lieferkettengesetz Cora-Netz
MACMANUS Chris	08/09/2022	Irish Coalition for Business and Human Rights

BOYER Gilles	08/09/2022	Zurich Insurance Company Ltd
AUBRY Manon	07/09/2022	collectif McDroits
VEDRENNE Marie-Pierre	06/09/2022	AFEP
VEDRENNE Marie-Pierre	06/09/2022	Max Havelaar France
DURAND Pascal	12/07/2022	Confédération des Petites et Moyennes Entreprises
DURAND Pascal	28/06/2022	METRO AG
ARIMONT Pascal	23/06/2022	VERBOND VAN BELGISCHE ONDERNEMINGEN / FEDERATION DES ENTREPRISES DE BELGIQUE
CAVAZZINI Anna	21/06/2022	Scientists
GALLÉE Malte	10/06/2022	European Center for Constitutional and Human Rights European Coalition for Corporate Justice Frank Bold Society Global Witness 853889944167-66 10439809375-73 57221111091-19 48872621093-60
FRANSSEN Cindy	01/06/2022	Broederlijk Delen
CAVAZZINI Anna	31/05/2022	Euro-Toques International Fair Wear Foundation
TOUSSAINT Marie	07/04/2022	Friends of the Earth Europe
TOUSSAINT Marie	30/03/2022	Mouvement Impact France
TOUSSAINT Marie	02/03/2022	European Environmental Bureau
PIGNEDOLI Sabrina	15/02/2022	CONFINDUSTRIA

Final act	
Directive 2024/1760 OJ OJ L 05.07.2024	Summary
Corrigendum to final act 32024L1760R(02) OJ OJ L 10.11.2025	

Corporate Sustainability Due Diligence

2022/0051(COD) - 01/06/2023 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 366 votes to 225, with 38 abstentions, **amendments** to the proposal for a Directive of the European Parliament and of the Council on corporate sustainability due diligence and amending Directive (EU) 2019/1937.

The matter was referred back to the committee responsible for inter-institutional negotiations.

Companies' obligations

Parliament specified that the directive should lay down rules on companies' obligations regarding actual and potential negative impacts on **human rights and the environment** that they have caused, contributed to or are directly involved in, with regard to their own activities, and those of their subsidiaries.

Companies would be required to identify and, where appropriate, prevent, bring to an end or mitigate the negative impact of their activities on human rights and the environment, such as child labour, slavery, labour exploitation, pollution, environmental degradation and loss of biodiversity. They should also monitor and assess the impact of their business partners, not only suppliers, but also sales, distribution, transport, storage, waste management and other areas.

Scope of application

The new rules will apply to EU-based companies, regardless of their sector, including financial services, with **more than 250 employees and a worldwide turnover over EUR 40 million** as well as to parent companies with over 500 employees and a worldwide turnover of more than EUR 150 million. Non-EU companies with a turnover higher than EUR 150 million, if at least EUR 40 million was generated in the EU, will also be included.

Integration of due diligence

Companies covered by the Directive should:

- integrate due diligence into their corporate policies, identify and, where necessary, prioritise, prevent, mitigate, remedy, eliminate and minimise potential and actual adverse impacts on human rights, the environment and good governance;

- establish or participate in a **mechanism for the notification and out-of-court handling of complaints**,

- monitor and verify the effectiveness of actions taken in accordance with the requirements set out in the Directive,

- communicate publicly on their due diligence and consult relevant stakeholders throughout this process.

Member States should ensure that parent undertakings can take action to help ensure that their subsidiaries falling within the scope of the Directive comply with their obligations.

Companies should apply a due diligence policy that is proportionate and commensurate to the degree of severity and the likelihood of the adverse impact and commensurate to the size, resources and capacities of the company, taking into account the circumstances of the specific case, including the nature of the adverse impact, characteristics of the economic sector, the nature of the company's specific activities, products, services, the specific business relationship.

In conflict-affected and high-risk regions, companies should uphold their obligations under international humanitarian law and demonstrate heightened, conflict-sensitive due diligence in their operations and business relationships.

Prevention of potential negative impacts

Companies would be required to take the following steps, as appropriate:

- consider establishing contractual arrangements with partners with whom the company has a business relationship, obliging them to comply with the company's code of conduct and, where appropriate, a prevention action plan;

- take necessary modifications, improvements to, withdrawals of or investments in, the company's own operations, such as into management, production or other operational processes, facilities, products and product traceability, projects, services and skills;

- adapt business models and strategies, including purchasing practices, including those which contribute to living wages and incomes for their suppliers, in order to prevent potential adverse impacts, and develop and use purchase policies that do not encourage potential adverse impacts on human rights or the environment;

- take appropriate measures to ensure that the composition, design and commercialisation of a product or service is in line with Union law and does not lead to adverse impacts, be it individual or collective. In this regard, particular attention shall be paid to potential adverse impact on children.

Mitigating actual negative impacts

Where a company has caused or contributed to an actual adverse impact, it should take steps to remedy or contribute to the remedy of that adverse impact and any harm it has caused to people or the environment. Remedial measures would aim to restore the affected individuals, groups, communities and/or the environment to a situation equivalent to, or as close as possible to, that which existed prior to the adverse impact.

Exchanges with stakeholders

The new rules would also require companies to engage in dialogue with those affected by their actions, including human rights and environmental defenders. Companies would also be required to regularly monitor the effectiveness of their due diligence policies. To facilitate investor access, information on a company's due diligence policy should also be available on the European Single Access Point (ESAP).

Employees and their representatives should be informed by their company of its due diligence policy and its implementation.

Guidelines

To provide support to companies or to Member State authorities, the Commission, in consultation with Member States, the European cross-industry and sectoral social partners and other relevant stakeholders, should issue clear and easily understandable guidelines, including general and sector-specific guidance, in order to facilitate compliance in a practical manner. Each Member State should designate one or more national helpdesks for corporate sustainability due diligence.

Combating climate change

Companies should implement a **transition plan** to limit global warming to 1.5°C. Companies with more than 1 000 employees on average should have an effective policy in place to ensure that part of any variable remuneration for directors is linked to the company's transition plan.

Sanctions

Non-compliant companies will be liable for damages and can be sanctioned by national supervisory authorities. Sanctions include measures such as “naming and shaming”, taking a company’s goods off the market, or fines of at least **5% of the net worldwide turnover**. Non-EU companies that fail to comply with the rules will be banned from public procurement in the EU

Corporate Sustainability Due Diligence

2022/0051(COD) - 05/07/2024 - Final act

PURPOSE: to better exploit the potential of the single market to contribute to the transition to a sustainable economy and contributing to sustainable development through the prevention and mitigation of actual or potential human rights and environmental adverse impacts in companies’ chains of activities.

LEGISLATIVE ACT: Directive (EU) 2024/1760 of the European Parliament and of the Council on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859.

CONTENT: the directive introduces obligations for large companies regarding **adverse impacts of their activities on human rights and environmental protection**. It also lays down the liabilities linked to these obligations. The rules concern not only the companies’ operations, but also the activities of their subsidiaries, and those of their business partners along the companies’ chain of activities.

Scope

The directive will affect **companies of more than 1 000 employees with a turnover of more than EUR 450 million**, and their activities ranging from the upstream production of goods or the provision of services, to the downstream distribution, transport, or storage of products.

It will also apply to non-EU companies that had a net turnover of more than EUR 450 million in the EU during the financial year preceding the last financial year and to companies that have not reached this threshold but are the ultimate parent company of a group that, on a consolidated basis, reached this threshold during the financial year preceding the last financial year.

Due diligence

Member States will ensure that companies conduct risk-based human rights and environmental due diligence by carrying out the following actions:

- integrating due diligence into their policies and risk management systems;

- identifying and assessing actual or potential adverse impacts;

- preventing and mitigating potential adverse impacts, and bringing actual adverse impacts to an end and minimising their extent;

- providing remediation for actual adverse impacts;

- carrying out meaningful engagement with stakeholders;

- establishing and maintaining a notification mechanism and a complaints procedure;

- monitoring the effectiveness of their due diligence policy and measures;

- publicly communicating on due diligence.

The directive requires companies to ensure that human rights and environmental obligations are respected **along their chain of activities**. If a violation of these obligations is identified, companies will have to take the appropriate measures to prevent, mitigate, bring to an end or minimise the adverse impacts arising from their own operations, those of their subsidiaries and those of their business partners in their chain of activities. Member States should be required to lay down rules governing the civil liability of companies for damage caused to a natural or legal person.

Combating climate change

The directive obliges companies to adopt a **transition plan** for climate change mitigation which aims 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 oC in line with the Paris Agreement.

The design of the transition plan for climate change mitigation referred to in the first subparagraph shall contain: (i) time-bound targets related to climate change for 2030 and in five-year steps up to 2050 based on conclusive scientific evidence and, where appropriate, absolute emission reduction targets for greenhouse gas; (ii) a description of decarbonisation levers identified and key actions planned to reach the targets.

European Network of Supervisory Authorities

The Commission will set up a European Network of Supervisory Authorities, composed of representatives of the supervisory authorities. The European Network of Supervisory Authorities will facilitate the cooperation of the supervisory authorities and the coordination and alignment of regulatory, investigative, sanctioning and supervisory practices of the supervisory authorities and, as appropriate, the sharing of information among them.

Penalties

Member States will lay down the rules on penalties, including pecuniary penalties, applicable to infringements of the provisions of national law adopted pursuant to this Directive, and will take all measures necessary to ensure that they are implemented. The penalties provided for shall be effective, proportionate and dissuasive.

When pecuniary penalties are imposed, they will be based on the company's net worldwide turnover. The maximum limit of pecuniary penalties shall be not less than **5 %** of the net worldwide turnover of the company in the financial year preceding that of the decision to impose the fine.

ENTRY INTO FORCE: 25.7.2024.

TRANSPOSITION: no later than 26.7.2026.

The directive will apply according to the size of the companies according to the following timetable:

- from 26 July 2027 for companies with more than 5 000 employees and a turnover of more than EUR 1 500 million,

- from 26 July 2028 for companies with more than 3000 employees and a turnover in excess of EUR 900 million,

- from 26 July 2029 for companies with more than 1 000 employees and a turnover in excess of EUR 450 million.

Corporate Sustainability Due Diligence

2022/0051(COD) - 23/02/2022 - Legislative proposal

PURPOSE: to lay down an EU legal framework on sustainable corporate governance, including cross-sector corporate due diligence along global value chains.

PROPOSED ACT: Directive of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: EU companies operate in complex surroundings and, especially large ones, rely on global value chains. Given the significant number of their suppliers in the Union and in third countries and the overall complexity of value chains, EU companies, including the large ones, may encounter difficulties to identify and mitigate risks in their value chains linked to respect of human rights or environmental impacts.

Identifying these adverse impacts in value chains will become easier if more companies exercise **due diligence** and thus more data is available on human rights and environmental adverse impacts.

A number of Member States have already introduced national rules on due diligence and some companies have taken measures at their own initiative. However, there is need for a larger scale improvement that is difficult to achieve with voluntary action.

CONTENT: the proposed Directive will set out a **horizontal framework** to foster the contribution of businesses operating in the single market to the respect of the human rights and environment in their own operations and through their value chains, by identifying, preventing, mitigating and accounting for their adverse human rights, and environmental impacts, and having adequate governance, management systems and measures in place to this end.

Subject matter

The proposal lays down rules on obligations for companies regarding actual and potential human rights adverse impacts and environmental adverse impacts, with respect to their own operations, the operations of their subsidiaries, and the value chain operations carried out by entities with whom the company has an established business relationship and on liability for violations of the obligations mentioned above.

In order to comply with the corporate due diligence duty, companies need to:

- integrate due diligence into policies;

- identify actual or potential adverse human rights and environmental impacts;

- prevent or mitigate potential impacts;

- bring to an end or minimise actual impacts;

- establish and maintain a complaints procedure;

- monitor the effectiveness of the due diligence policy and measures;

- and publicly communicate on due diligence.

Scope

The proposed Directive shall apply to companies which are formed in accordance with the legislation of a Member State and which fulfil one of the following conditions:

EU companies:

Group 1: all EU limited liability companies of substantial size and economic power (with 500+ employees and EUR 150 million+ in net turnover worldwide).

Group 2: Other limited liability companies operating in defined high impact sectors, which do not meet both Group 1 thresholds, but have more than 250 employees and a net turnover of EUR 40 million worldwide and more. For these companies, rules will start to apply 2 years later than for group 1.

Non-EU companies active in the EU with turnover threshold aligned with Group 1 and 2, generated in the EU.

SMEs are not directly in the scope of this proposal however they could be impacted by its provisions as contractors or subcontractors to the companies which are in the scope. Therefore, the proposal includes, accompanying measures, which will support all companies, including SMEs, that may be indirectly affected. Measures include the development of individually or jointly dedicated websites, platforms or portals and potential financial support for SMEs.

Monitoring

Companies should monitor the implementation and effectiveness of their due diligence measures. They should carry out periodic assessments of their own operations, those of their subsidiaries and, where related to the value chains of the company, those of their established business relationships, to monitor the effectiveness of the identification, prevention, minimisation, bringing to an end and mitigation of human rights and environmental adverse impacts. Such assessments should verify that adverse impacts are properly identified, due diligence measures are implemented and adverse impacts have actually been prevented or brought to an end. In order to ensure that such assessments are up-to-date, they should be carried out at least every 12 months and be revised in-between if there are reasonable grounds to believe that significant new risks of adverse impact could have arisen.

Directors' duty of care

Member States should ensure that, when fulfilling their duty to act in the best interest of the company, directors of companies take into account the consequences of their decisions for sustainability matters, including, where applicable, human rights, climate change and environmental consequences, including in the short, medium and long term.

European Network of Supervisory Authorities

The Commission should set up a European Network of Supervisory Authorities that will bring together representatives of the national bodies, in order to ensure a coordinated approach and enable knowledge and experience sharing.

Fines

Member States should supervise that companies comply with their due diligence obligations. They could impose fines to companies, or issue orders requiring the company to comply with the due diligence obligation.

It is particularly important to enable **victims** to obtain compensation for damage. Therefore, the proposal will also give those affected by harm the opportunity to hold companies to account. This means that victims will have the possibility to bring a civil liability claim before the competent national courts.

Corporate Sustainability Due Diligence

2022/0051(COD) - 24/04/2024 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 374 votes to 235, with 19 abstentions, a legislative resolution on the proposal for a directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937.

The European Parliament's position adopted at first reading under the ordinary legislative procedure amends the proposal as follows:

Subject matter and scope

The proposed Directive lays down rules on obligations for companies regarding **actual and potential human rights adverse impacts and environmental adverse impacts**, with respect to their own operations, the operations of their subsidiaries, and the operations carried out by their business partners in the chains of activities of those companies.

This Directive should apply to companies established in the Union with more than **1 000 employees** on average and a net worldwide turnover exceeding **EUR 450 million**. It should also apply to companies with franchising or licensing agreements in the EU ensuring a common corporate identity with worldwide turnover higher than EUR 80 million if at least **EUR 22.5 million** was generated by royalties. Non-EU companies, parent companies and companies with franchising or licensing agreements in the EU reaching the same turnover thresholds in the EU should also be covered.

Due diligence

Companies should integrate due diligence **into all their relevant policies and risk management systems** and have in place a due diligence policy that ensures risk-based due diligence.

The due diligence policy should be developed in prior consultation with the company's employees and their representatives, and contain all of the following: (a) a **description** of the company's approach, including in the long term, to due diligence; (b) a **code of conduct** describing rules and principles to be followed throughout the company and its subsidiaries, and the company's direct or indirect business partners; (c) a description of the processes put in place to integrate due diligence into the company's relevant policies and to implement due diligence.

Member States should require companies to retain documentation regarding the actions carried out to fulfil their due diligence obligations for the purpose of demonstrating compliance, including supporting evidence, for at least 5 years from the moment when such documentation was produced or obtained.

Companies should adopt and put into effect a **transition plan for climate change mitigation** which aims 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.

Bringing actual adverse impacts to an end

Member States should ensure that companies take appropriate measures to bring actual adverse impacts that have been, or should have been, identified to an end. They should:

- neutralise the adverse impact or minimise its extent;

- 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;

- make necessary financial or non-financial investments in, adjustments or upgrades of, for example, facilities, production or other operational processes and infrastructures;

- make necessary modifications of, or improvements to, the company's own business plan, overall strategies and operations, including purchasing practices, design and distribution practices;

- provide **targeted and proportionate support** for a small and medium-sized enterprise (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.

Remediation

Where a company has caused or jointly caused an actual adverse impact, the company should provide remediation. Where the actual adverse impact is caused only by the company's business partner, voluntary remediation may be provided by the company. The company may also use its ability to influence the business partner causing or jointly causing the adverse impact to enable remediation.

Member States should ensure that a company can be held **liable** for damage caused to a natural or legal person, provided that the company intentionally or negligently failed to comply with the obligations. Where a company is held liable, a natural or legal person should have the right to full compensation for the damage, in accordance with national law.

Monitoring and penalties

The Commission should set up a **European network** of supervisory authorities to support cooperation and the exchange of best practice. Member States should provide companies with **detailed online information** on their duty of care obligations via practical portals containing the Commission's guidance. They should also set up or designate a supervisory authority responsible for investigating and imposing sanctions on companies that fail to comply with their obligations.

When pecuniary penalties are imposed, they should be based on the company's net worldwide turnover. The maximum limit of pecuniary penalties should be not less than **5 % of the net worldwide turnover** of the company in the financial year preceding that of the decision to impose the fine.