Basic information

2025/0044(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Certain corporate sustainability reporting and due diligence requirements: application dates (Omnibus I) Amending Directive 2022/2464 2021/0104(COD) Amending Directive 2024/1760 2022/0051(COD) **Subject** 3.45.01 Company law 3.45.02 Small and medium-sized enterprises (SME), craft industries 3.45.08 Business environment, reduction of the administrative burdens 3.70.20 Sustainable development	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
JURI Legal Affairs		

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs		
INTA International Trade		
ECON Economic and Monetary Affairs		
EMPL Employment and Social Affairs		
ENVI Environment, Climate and Food Safety	The committee decided not to give an opinion.	

Council of the European Union

European Commission

Commission DG	Commissioner
Financial Stability, Financial Services and Capital Markets Union	ALBUQUERQUE Maria Luís

European Economic and Social Committee

Key events

Date	Event	Reference	Summary
26/02/2025	Legislative proposal published	COM(2025)0080	Summary
12/03/2025	Committee referral announced in Parliament, 1st reading		
13/03/2025	Urgent procedure requested by a political group		
01/04/2025	Results of vote in Parliament		
03/04/2025	Decision by Parliament, 1st reading	T10-0064/2025	Summary
03/04/2025	Results of vote in Parliament		
14/04/2025	Act adopted by Council after Parliament's 1st reading		
14/04/2025	Final act signed		
16/04/2025	Final act published in Official Journal		

Technical information

Procedure reference	2025/0044(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2022/2464 2021/0104(COD) Amending Directive 2024/1760 2022/0051(COD)
Legal basis	Rules of Procedure EP 170-p6 Treaty on the Functioning of the European Union TFEU 050 Treaty on the Functioning of the European Union TFEU 114
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	JURI/10/02263

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Text adopted by Parliament, 1st reading/single reading		T10-0064/2025	03/04/2025	Summary

Council of the EU

Document type	Reference	Date	Summary
Draft final act	00006/2025/LEX	10/04/2025	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2025)0080	26/02/2025	Summary
Document attached to the procedure	SWD(2025)0080	27/02/2025	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	DE_BUNDESRAT	COM(2025)0080	22/04/2025	
Contribution	ES_PARLIAMENT	COM(2025)0080	13/05/2025	
Contribution	IT_SENATE	COM(2025)0080	21/05/2025	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0963/2025	26/03/2025	
ECB	European Central Bank: opinion, guideline, report	CON/2025/0010	08/05/2025	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

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

Other Members

Transparency

Name	Date	Interest representatives
BOCHEŃSKI Tobiasz	18/03/2025	Goldman Sachs International
BOCHEŃSKI Tobiasz	18/03/2025	Watershed Technology Inc

Final act

Directive 2025/0794
OJ OJ L 16.04.2025

Certain corporate sustainability reporting and due diligence requirements: application dates (Omnibus I)

2025/0044(COD) - 03/04/2025 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 531 votes to 69, with 17 abstentions, a legislative resolution on the proposal for a directive of the European Parliament and of the Council amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements.

Parliament supported the proposal, which is part of a first package of **'Omnibus I**' measures on simplification aimed at strengthening the competitiveness of the European Union.

With a view to reducing the burden of reporting requirements and limiting the spill-over effect of these requirements on small businesses, the proposal provides for the **postponement of the application dates** of the new EU laws on due diligence and sustainability reporting.

Directive (EU) 2022/2464 on Corporate Sustainability Reporting (CSRD)

The proposal provides for a **two-year postponement** of the entry into force of the reporting requirements to which companies in the second wave (large companies that are not public interest entities and have more than 500 employees and large companies with fewer than 500 employees) and in the third wave (listed SMEs, small and non-complex credit institutions and captive insurance and reinsurance companies) will be subject.

Directive (EU) 2024/1760 on corporate sustainability due diligence (CSDDD)

Under the current rules, Member States should transpose the CSDDD by 26 July 2026 at the latest. It is expected that the entry into force will take place in three phases:

- from **July 2027** , the rules should only start applying to the largest EU companies, i.e. those with more than 5 000 employees and an annual (worldwide) net turnover of more than EUR 1.5 billion, as well as to companies from third countries with a net turnover of more than EUR 1.5 billion in the EU;

- under the second wave, EU companies employing more than 3 000 people and achieving a net turnover of more than EUR 900 million, as well as companies from third countries achieving such net turnover in the EU, should comply with the new framework from **July 2028**;

- lastly, in **July 2029** , all other companies falling within the general scope should start applying (the national rules transposing) the directive.

The proposal also provides for postponing by one year (until **26 July 2027**) the transposition deadline for Member States.

Certain corporate sustainability reporting and due diligence requirements: application dates (Omnibus I)

2025/0044(COD) - 26/02/2025 - Legislative proposal

PURPOSE: to reduce the administrative burden associated with corporate sustainability reporting obligations and corporate sustainability due diligence.

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: following up on the Draghi report on the future of European competitiveness, the Commission confirmed in its Communication 'A Compass for EU Competitiveness' that it would propose a first '**omnibus package on simplification**' that would include far-reaching simplification in the areas of sustainability disclosures in the financial services sector, sustainability due diligence and taxonomy. In its February 2025 Communication 'A Simpler, Faster Europe', the Commission set out the vision for an implementation and **simplification** agenda that delivers rapid and visible improvements for citizens and businesses on the ground.

Given the Commission's commitment to reducing reporting burdens and increasing competitiveness, targeted amendments to Directives (EU) 2022/2464 on Corporate Sustainability Reporting (CSRD) and (EU) 2024/1760 on Corporate Sustainability Due Diligence (CSDDD) are necessary to achieve these objectives, while maintaining the strategic objectives of the Green Deal and the Sustainable Finance Action Plan.

The CSRD entered into force on 5 January 2023. It strengthened and modernised companies' sustainability reporting obligations by amending the Accounting Directive, the Transparency Directive, the Audit Directive, and the Audit Regulation.

The CSDDD entered into force on 25 July 2024. Its objective is to contribute to the European Union's broader ambition for the transition to a sustainable and climate-neutral economy. It requires companies to identify and address adverse impacts on human rights and the environment in their own operations, as well as in those of their subsidiaries and global value chains.

The CSRD and CSDDD are currently being implemented in a new and challenging context. Russia's war of aggression against Ukraine has led to higher energy prices for EU companies. In a constantly shifting geopolitical landscape, trade tensions are increasing. The Union's ability to preserve

and protect its values depends in particular on the ability of its economy to adapt and face competition in an unstable and sometimes hostile geopolitical context.

A separate legislative proposal presented by the Commission alongside this proposal will simplify the framework and reduce the burden on businesses in several ways.

CONTENT: to reduce the administrative burden of reporting obligations and the compliance costs related to sustainability reporting, the Commission proposes to:

- amend Directive (EU) 2022/2464 on corporate sustainability reporting (CSRD) to **postpone by two years** the application of the disclosure requirements for companies in the **second wave** (large companies that are not public-interest entities and have more than 500 employees and large companies with fewer than 500 employees) and the **third wave** (listed SMEs, small and non-complex credit institutions, and captive insurance and reinsurance undertakings). This postponement aims to avoid companies being required to disclose information for the 2025 (second wave) or 2026 (third wave) financial years and subsequently being exempted from this obligation. Such a situation would mean that the undertakings in question incur unnecessary and avoidable costs;

- amend Directive (EU) 2024/1760 on corporate sustainability due diligence (CSDDD) with a view to (i) **postponing the transposition deadline by one year** (26 July 2027) and (ii) **postponing the first phase of application** of sustainability due diligence requirements to **26 July 2028**, covering the largest companies with more than 3000 employees and a net turnover exceeding EUR 900 million, as well as third-country companies with such net turnover in the EU. In July 2029, all other companies falling within the general scope should start applying (national rules transposing) the Directive.