Basic information

2025/0045(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Certain corporate sustainability reporting and due diligence requirements (Omnibus I) Amending Directive 2006/43 2004/0065(COD) Amending Directive 2013/34 2011/0308(COD) 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	WARBORN Jörgen (EPP)	18/03/2025
	Shadow rapporteur REPASI René (S&D) PIERA Pascale (PfE) BOCHEŃSKI Tobiasz (ECR) CANFIN Pascal (Renew) PETER-HANSEN Kira Marie (Greens/EFA) SAEIDI Arash (The Left) KHAN Mary (ESN)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	ANDREWS Barry (Renew)	10/04/2025
INTA International Trade	AALTOLA Mika (EPP)	29/04/2025
ECON Economic and Monetary Affairs	LEWANDOWSKI Janusz (EPP)	19/03/2025

	EMPL Employment and Social Affairs	ANDERSSON Li (The Left)	16/04/2025
	ENVI Environment, Climate and Food Safety	POLFJÄRD Jessica (EPP)	23/04/2025

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)0081	Summary
31/03/2025	Committee referral announced in Parliament, 1st reading		
13/10/2025	Vote in committee, 1st reading		
13/10/2025	Committee decision to open interinstitutional negotiations with report adopted in committee		
17/10/2025	Committee report tabled for plenary, 1st reading	A10-0197/2025	Summary
20/10/2025	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 72)		
22/10/2025	Results of vote in Parliament		
22/10/2025	Committee decision to enter into interinstitutional negotiations rejected by plenary (Rule 72); file to be put on the agenda of the following part-session		
13/11/2025	Decision by Parliament, 1st reading	T10-0264/2025	Summary
13/11/2025	Results of vote in Parliament		
13/11/2025	Matter referred back to the committee responsible for interinstitutional negotiations		
11/12/2025	Approval in committee of the text agreed at 1st reading interinstitutional negotiations	PE781.394 PE781.395 GEDA/A/(2025)005935	
16/12/2025	Decision by Parliament, 1st reading	T10-0324/2025	Summary
16/12/2025	Results of vote in Parliament		
24/02/2026	Act adopted by Council after Parliament's 1st reading		
24/02/2026	Final act signed		
26/02/2026	Final act published in Official Journal		

Technical information	
Procedure reference	2025/0045(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2006/43 2004/0065(COD) Amending Directive 2013/34 2011/0308(COD) Amending Directive 2022/2464 2021/0104(COD) Amending Directive 2024/1760 2022/0051(COD)
Legal basis	Treaty on the Functioning of the European Union TFEU 114 Treaty on the Functioning of the European Union TFEU 050
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	JURI/10/02277

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE774.282	06/06/2025	
Amendments tabled in committee		PE775.457	04/07/2025	
Amendments tabled in committee		PE775.458	04/07/2025	
Amendments tabled in committee		PE775.459	08/07/2025	
Amendments tabled in committee		PE775.460	09/07/2025	
Committee opinion	INTA	PE775.587	15/07/2025	
Committee opinion	ENVI	PE775.696	17/07/2025	
Committee opinion	AFET	PE773.286	18/07/2025	
Committee opinion	ECON	PE775.624	22/07/2025	
Committee opinion	EMPL	PE773.274	08/10/2025	
Committee report tabled for plenary, 1st reading/single reading		A10-0197/2025	17/10/2025	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T10-0264/2025	13/11/2025	Summary
Committee letter confirming interinstitutional agreement		PE781.394	10/12/2025	
Text agreed during interinstitutional negotiations		PE781.395	10/12/2025	
Text adopted by Parliament, 1st reading/single reading		T10-0324/2025	16/12/2025	Summary

Council of the EU

Document type	Reference	Date	Summary
Coreper letter confirming interinstitutional agreement	GEDA/A/(2025)005935	10/12/2025	

Draft final act	00066/2025/LEX	20/02/2026	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2025)0081	26/02/2025	Summary
Document attached to the procedure	SWD(2025)0080	27/02/2025	
Commission response to text adopted in plenary	SP(2026)02-18	18/02/2026	

National parliaments

Document type	Parliament/Chamber	Reference	Date	Summary
Contribution	CZ_SENATE	COM(2025)0081	13/05/2025	
Contribution	IT_SENATE	COM(2025)0081	21/05/2025	
Contribution	IT_CHAMBER	COM(2025)0081	21/05/2025	
Contribution	ES_PARLIAMENT	COM(2025)0081	05/06/2025	
Contribution	DE_BUNDESRAT	COM(2025)0081	08/07/2025	
Contribution	FR_SENATE	COM(2025)0081	11/07/2025	
Contribution	IE_HOUSES-OF-OIREACHTAS	COM(2025)0081	23/07/2025	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
ECB	European Central Bank: opinion, guideline, report	CON/2025/0010	08/05/2025	
EESC	Economic and Social Committee: opinion, report	CES0896/2025	18/06/2025	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

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

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency

Name	Role	Committee	Date	Interest representatives

WOLTERS Lara	Shadow rapporteur	JURI	08/01/2026	Watershed
WOLTERS Lara	Shadow rapporteur	JURI	01/01/2026	DIGITALEUROPE
WOLTERS Lara	Shadow rapporteur	JURI	10/12/2025	Het Nederlands Juristen Comité voor de Mensenrechten
SAEIDI Arash	Shadow rapporteur	AGRI	03/12/2025	BLOOM Association
CANFIN Pascal	Shadow rapporteur	JURI	02/12/2025	Inter Ikea Systems BV
CANFIN Pascal	Shadow rapporteur	JURI	02/12/2025	Responsible Business Alliance
CANFIN Pascal	Shadow rapporteur	JURI	01/12/2025	ClientEarth AISBL Frank Bold Society WWF European Policy Programme
CANFIN Pascal	Shadow rapporteur	JURI	28/11/2025	Notre Affaire à Tous
SAEIDI Arash	Shadow rapporteur	JURI	26/11/2025	The European Organisation for Packaging and the Environment
WARBORN Jörgen	Rapporteur	JURI	25/11/2025	Responsible Business Alliance
PIERA Pascale	Shadow rapporteur	JURI	25/11/2025	International Association of Oil & Gas Producers Europe
WARBORN Jörgen	Rapporteur	JURI	24/11/2025	Shift Project Limited
WOLTERS Lara	Shadow rapporteur	JURI	20/11/2025	The Financial Conduct Authority
CANFIN Pascal	Shadow rapporteur	JURI	19/11/2025	EFRAG
WOLTERS Lara	Shadow rapporteur	JURI	19/11/2025	Vrije Universiteit Amsterdam
WOLTERS Lara	Shadow rapporteur	JURI	18/11/2025	Friedrich-Ebert-Stiftung
VONDRA Alexandr	Shadow rapporteur for opinion	ENVI	18/11/2025	Teneo Brussels
CANFIN Pascal	Shadow rapporteur	JURI	10/11/2025	The Goldman Sachs Group, Inc.
REPASI René	Shadow rapporteur	JURI	06/11/2025	European Coalition for Corporate Justice
CANFIN Pascal	Shadow rapporteur	JURI	04/11/2025	Federation of European Risk Management Associations
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	03/11/2025	Amnesty International Limited Anti-Slavery International CIDSE - International Alliance of Catholic social justice organisations Romero Initiative Clean Clothes Campaign / Stichting Schone Kleren Kampagne ClientEarth AISBL Commission Justice & Paix DanChurchAid Deutscher Gewerkschaftsbund Dialogbüro für Zivilgesellschaftliche Zusammenarbeit - hbs EUROPEAN TRADE UNION CONFEDERATION Earthsight Environmental Investigation Agency European Coalition for Corporate Justice European Trade Union Institute Fairshare Educational Foundation (ShareAction) Fern Finnwatch ry Frank Bold Society Friends of the Earth Europe GLOBAL 2000, Friends of the Earth Austria Global Witness

				Greenpeace European Unit Human Rights Watch OXFAM INTERNATIONAL EU ADVOCACY OFFICE Fair Trade Advocacy Office Stichting World Benchmarking Alliance Foundation Transport and Environment (European Federation for Transport and Environment) WWF European Policy Programme Globalt Fokus Nordic Center for Sustainable Finance
CANFIN Pascal	Shadow rapporteur	JURI	31/10/2025	Notre Affaire à Tous
POLFJÄRD Jessica	Rapporteur for opinion	ENVI	31/10/2025	Amazon
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	30/10/2025	Position Green
SAEIDI Arash	Shadow rapporteur	JURI	30/10/2025	BLOOM Association
WOLTERS Lara	Shadow rapporteur	JURI	29/10/2025	European Coalition for Corporate Justice
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	28/10/2025	Anti-Slavery International ClientEarth AISBL Fairshare Educational Foundation (ShareAction) Frank Bold Society Friends of the Earth Europe Vereniging Milieudefensie WWF European Policy Programme
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	22/10/2025	Nordic Sustainability
SAEIDI Arash	Shadow rapporteur	JURI	22/10/2025	BLOOM Association
WARBORN Jörgen	Rapporteur	JURI	20/10/2025	Responsible Business Alliance
CANFIN Pascal	Shadow rapporteur	JURI	20/10/2025	EcoVadis
REPASI René	Shadow rapporteur	JURI	17/10/2025	Fairshare Educational Foundation (ShareAction)
WARBORN Jörgen	Rapporteur	JURI	16/10/2025	Shift Project Limited
BOSSE Stine	Shadow rapporteur for opinion	ENVI	16/10/2025	Pandora
CANFIN Pascal	Shadow rapporteur	JURI	16/10/2025	SWEEP
WOLTERS Lara	Shadow rapporteur	JURI	15/10/2025	Australian Mission to the EU
BALJEU Jeannette	Shadow rapporteur	JURI	15/10/2025	Vereniging VNO-NCW
				Anti-Slavery International CIDSE - International Alliance of Catholic social justice organisations Christliche Initiative Romero Clean Clothes Campaign / Stichting Schone Kleren Kampagne Commission Justice & Paix DanChurchAid Deutscher Gewerkschaftsbund Dialogbüro für Zivilgesellschaftliche Zusammenarbeit - hbs EUROPEAN TRADE UNION CONFEDERATION Earthsight Environmental Investigation Agency European Coalition for Corporate Justice European Trade Union Institute Fairshare Educational Foundation (ShareAction) Fern

PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	13/10/2025	Finnwatch ry Frank Bold Society GLOBAL 2000, Friends of the Earth Austria Global Witness Greenpeace European Unit Human Rights Watch OXFAM INTERNATIONAL EU ADVOCACY OFFICE Stichting Fair Trade Advocacy Office Stichting World Benchmarking Alliance Foundation Transport and Environment (European Federation for Transport and Environment) WWF European Policy Programme Amnesty international Client Earth Friends of Earth Europe Globalt Fokus Nordic Center for Sustainable Finance
WARBORN Jörgen	Rapporteur	JURI	10/10/2025	OECD
WOLTERS Lara	Shadow rapporteur	JURI	08/10/2025	Shift Project Limited
BOCHEŃSKI Tobiasz	Shadow rapporteur	JURI	07/10/2025	Business Science Polska
BOSSE Stine	Shadow rapporteur for opinion	ENVI	07/10/2025	Allianz SE
CANFIN Pascal	Shadow rapporteur	JURI	03/10/2025	Schneider Electric
WOLTERS Lara	Shadow rapporteur	JURI	03/10/2025	European Coalition for Corporate Justice
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	02/10/2025	Amnesty International Limited Anti-Slavery International CIDSE - International Alliance of Catholic social justice organisations Romero Initiative Clean Clothes Campaign / Stichting Schone Kleren Kampagne ClientEarth AISBL Commission Justice & Paix DanChurchAid Deutscher Gewerkschaftsbund Dialogbüro für Zivilgesellschaftliche Zusammenarbeit - hbs EUROPEAN TRADE UNION CONFEDERATION Earthsight Environmental Investigation Agency European Coalition for Corporate Justice European Trade Union Institute Fairshare Educational Foundation (ShareAction) Fern Finnwatch ry Frank Bold Society Friends of the Earth Europe GLOBAL 2000, Friends of the Earth Austria Global Witness Greenpeace European Unit Human Rights Watch OXFAM INTERNATIONAL EU ADVOCACY OFFICE Fair Trade Advocacy Office Stichting World Benchmarking Alliance Foundation Transport and Environment (European Federation for Transport and Environment) WWF European Policy Programme Globalt Fokus Nordic Center for Sustainable Finance
				Amnesty International Limited Anti-Slavery International CIDSE - International Alliance of Catholic social justice organisations Romero Initiative

PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	02/10/2025	Clean Clothes Campaign / Stichting Schone Kleren Kampagne ClientEarth AISBL Commission Justice & Paix DanChurchAid Deutscher Gewerkschaftsbund Dialogbüro für Zivilgesellschaftliche Zusammenarbeit - hbs EUROPEAN TRADE UNION CONFEDERATION Earthsight Environmental Investigation Agency European Coalition for Corporate Justice European Trade Union Institute Fairshare Educational Foundation (ShareAction) Fern Finnwatch ry Frank Bold Society Friends of the Earth Europe GLOBAL 2000, Friends of the Earth Austria Global Witness Greenpeace European Unit Human Rights Watch OXFAM INTERNATIONAL EU ADVOCACY OFFICE Fair Trade Advocacy Office Stichting World Benchmarking Alliance Foundation Transport and Environment (European Federation for Transport and Environment) WWF European Policy Programme Globalt Fokus Nordic Center for Sustainable Finance
CANFIN Pascal	Shadow rapporteur	JURI	01/10/2025	TotalEnergies SE
CANFIN Pascal	Shadow rapporteur	JURI	30/09/2025	CAISSE DES DEPOTS
CRISTEA Andi	Shadow rapporteur for opinion	INTA	29/09/2025	TotalEnergies SE
CANFIN Pascal	Shadow rapporteur	JURI	26/09/2025	Inter Ikea Systems BV
POLFJÄRD Jessica	Rapporteur for opinion	ENVI	25/09/2025	Amazon
CANFIN Pascal	Shadow rapporteur	JURI	25/09/2025	EcoVadis
CANFIN Pascal	Shadow rapporteur	JURI	25/09/2025	AMUNDI AM
BOCHEŃSKI Tobiasz	Shadow rapporteur	JURI	24/09/2025	BUSINESSEUROPE
BOCHEŃSKI Tobiasz	Shadow rapporteur	JURI	24/09/2025	Związek Pracodawców Technologii Cyfrowych Lewiatan
CANFIN Pascal	Shadow rapporteur	JURI	24/09/2025	Conseil supérieur du notariat
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	23/09/2025	Danish Institute for Human Rights Inter Ikea Systems BV Norsk Hydro Responsible Business Alliance Statkraft AS The LEGO Group Ørsted A/S Neste Pandora
CANFIN Pascal	Shadow rapporteur	JURI	23/09/2025	American Chamber of Commerce to the European Union
WARBORN Jörgen	Rapporteur	JURI	23/09/2025	American Chamber of Commerce to the European Union
CANFIN Pascal	Shadow rapporteur	JURI	22/09/2025	CAISSE DES DEPOTS
	Shadow rapporteur for			

TOUSSAINT Marie	opinion	ENVI	22/09/2025	COMPAGNIE NATIONALE DES COMMISSAIRES AUX COMPTES
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	19/09/2025	A.P. Møller - Mærsk A/S DFDS A/S Danske Bank A/S Finance Denmark NKT A/S Novo Nordisk A/S Vestas Wind Systems A/S Novo Holdings CG Jensen Cotton Group Thornico Royal Unibrew Augustinus Fabrikker Position Green Kirkbi COWI Nilfisk Abacus Medicine Aller media Fujifilm Lundbeckfonden Demant Flying Tiger Copenhagen FL Smidth
CANFIN Pascal	Shadow rapporteur	JURI	19/09/2025	BUSINESSEUROPE
WOLTERS Lara	Shadow rapporteur	JURI	17/09/2025	BUSINESSEUROPE
WOLTERS Lara	Shadow rapporteur	JURI	17/09/2025	Frank Bold Society
CANFIN Pascal	Shadow rapporteur	JURI	16/09/2025	La Banque Postale
CANFIN Pascal	Shadow rapporteur	JURI	16/09/2025	Shift Project Limited
WARBORN Jörgen	Rapporteur	JURI	16/09/2025	Business at OECD (BIAC)
WOLTERS Lara	Shadow rapporteur	JURI	16/09/2025	European Contact Group
WOLTERS Lara	Shadow rapporteur	JURI	16/09/2025	International Cocoa Initiative
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	16/09/2025	EUROMETAUX
CANFIN Pascal	Shadow rapporteur	JURI	16/09/2025	Fair Trade Advocacy Office
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	15/09/2025	Advice A/S
CANFIN Pascal	Shadow rapporteur	JURI	15/09/2025	SWEEP
WÖLKEN Tiemo	Shadow rapporteur	ENVI	15/09/2025	Germanwatch
WOLTERS Lara	Shadow rapporteur	JURI	15/09/2025	Shift Project Limited
BOSSE Stine	Shadow rapporteur for opinion	ENVI	12/09/2025	The Danish Chamber of Commerce
CANFIN Pascal	Shadow rapporteur	JURI	11/09/2025	International Financial Reporting Standards (IFRS) Foundation
CANFIN Pascal	Shadow rapporteur	JURI	11/09/2025	WaterShed
WOLTERS Lara	Shadow rapporteur	JURI	11/09/2025	UN Global Compact Regional Head for Western Europe and North America

CANFIN Pascal	Shadow rapporteur	JURI	10/09/2025	ClientEarth AISBL
CRISTEA Andi	Shadow rapporteur for opinion	INTA	10/09/2025	Baker Hughes Holdings Enterprise Rent-A-Car UK Limited JPMorgan Chase & Co. Koch Government Affairs, LLC Teneo Brussels TotalEnergies SE
CANFIN Pascal	Shadow rapporteur	JURI	09/09/2025	SMEunited aisbl
WARBORN Jörgen	Rapporteur	JURI	09/09/2025	Koch Government Affairs, LLC
CANFIN Pascal	Shadow rapporteur	JURI	08/09/2025	Frank Bold Society
WARBORN Jörgen	Rapporteur	JURI	05/09/2025	Swedbank AB (publ)
CANFIN Pascal	Shadow rapporteur	JURI	04/09/2025	ClientEarth AISBL
CANFIN Pascal	Shadow rapporteur	JURI	04/09/2025	Schneider Electric
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	04/09/2025	BLOOM Association
WOLTERS Lara	Shadow rapporteur	JURI	03/09/2025	Deutsche Gesellschaft für Auswärtige Politik e.V.
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	03/09/2025	Délégation des Barreaux de France
CANFIN Pascal	Shadow rapporteur	JURI	03/09/2025	Forvis Mazars GmbH & Co. KG
CANFIN Pascal	Shadow rapporteur	JURI	02/09/2025	EUTO
CANFIN Pascal	Shadow rapporteur	JURI	01/09/2025	AMUNDI AM
WOLTERS Lara	Shadow rapporteur	JURI	01/09/2025	Danish minister for industry
CANFIN Pascal	Shadow rapporteur	JURI	27/08/2025	Deutsche Bank AG
CANFIN Pascal	Shadow rapporteur	JURI	26/08/2025	Responsible Business Alliance
CANFIN Pascal	Shadow rapporteur	JURI	24/07/2025	EcoVadis
CRISTEA Andi	Shadow rapporteur	INTA	17/07/2025	EUROMETAUX
WOLTERS Lara	Shadow rapporteur	JURI	17/07/2025	Vereniging Milieudefensie
SAEIDI Arash	Shadow rapporteur	JURI	16/07/2025	Confédération européenne des syndicats
RIDEL Chloé	Shadow rapporteur for opinion	AFET	16/07/2025	Mouvement des Entreprises de France
WOLTERS Lara	Shadow rapporteur	JURI	16/07/2025	European Federation of Food, Agriculture and Tourism Trade Unions
CANFIN Pascal	Shadow rapporteur	JURI	15/07/2025	Association des grandes entreprises françaises / Association of large French companies
WOLTERS Lara	Shadow rapporteur	JURI	11/07/2025	OECD
CANFIN Pascal	Shadow rapporteur	JURI	10/07/2025	WWF European Policy Programme
WARBORN Jörgen	Rapporteur	JURI	09/07/2025	BMW
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	07/07/2025	Confédération française démocratique du travail

CANFIN Pascal	Shadow rapporteur	JURI	03/07/2025	Invest Europe
CANFIN Pascal	Shadow rapporteur	JURI	03/07/2025	La Banque Postale
AALTOLA Mika	Rapporteur for opinion	INTA	03/07/2025	Japan Business Council in Europe
CANFIN Pascal	Shadow rapporteur	JURI	02/07/2025	Watershed
CANFIN Pascal	Shadow rapporteur	JURI	02/07/2025	MSCI Inc
WARBORN Jörgen	Rapporteur	JURI	01/07/2025	Enact
WARBORN Jörgen	Rapporteur	JURI	01/07/2025	Confederation of Swedish Enterprise
WARBORN Jörgen	Rapporteur	JURI	01/07/2025	Confederation of Finnish Industries EK
WARBORN Jörgen	Rapporteur	JURI	01/07/2025	Confederation of Danish Industry
WARBORN Jörgen	Rapporteur	JURI	01/07/2025	Nordea Bank Abp
WARBORN Jörgen	Rapporteur	JURI	27/06/2025	Hyundai Motor Europe
WARBORN Jörgen	Rapporteur	JURI	26/06/2025	Ingka Services A.B.
WARBORN Jörgen	Rapporteur	JURI	26/06/2025	Orgalim – Europe's Technology Industries
WARBORN Jörgen	Rapporteur	JURI	26/06/2025	OECD
POLFJÄRD Jessica	Rapporteur for opinion	ENVI	26/06/2025	DIGITALEUROPE
POLFJÄRD Jessica	Rapporteur for opinion	ENVI	26/06/2025	Orgalim – Europe's Technology Industries Teknikföretagen Dansk Industri
WARBORN Jörgen	Rapporteur	JURI	25/06/2025	DIGITALEUROPE
CANFIN Pascal	Shadow rapporteur	JURI	25/06/2025	RECHARGE aisbl
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	25/06/2025	Confédération française démocratique du travail
WOLTERS Lara	Shadow rapporteur	JURI	25/06/2025	Future Up
WOLTERS Lara	Shadow rapporteur	JURI	24/06/2025	EuroCommerce
ANDREWS Barry	Rapporteur for opinion	AFET	24/06/2025	adidas AG
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	24/06/2025	Eurosif IIGCC PRI
CANFIN Pascal	Shadow rapporteur	JURI	24/06/2025	ClientEarth AISBL
CANFIN Pascal	Shadow rapporteur	JURI	24/06/2025	Fédération bancaire française
WARBORN Jörgen	Rapporteur	JURI	23/06/2025	adidas AG
AALTOLA Mika	Rapporteur for opinion	INTA	23/06/2025	Suomen Tekstiili ja Muoti ry
CANFIN Pascal	Shadow rapporteur	JURI	23/06/2025	Association Europe Finances Régulations
ABADÍA JOVER Maravillas	Shadow rapporteur	JURI	18/06/2025	TOYOTA MOTOR EUROPE

WOLTERS Lara	Shadow rapporteur	JURI	18/06/2025	Euclid Network
PIERA Pascale	Shadow rapporteur	JURI	18/06/2025	International Association of Oil & Gas Producers Europe
PIERA Pascale	Shadow rapporteur	JURI	18/06/2025	NOVE
PIERA Pascale	Shadow rapporteur	JURI	18/06/2025	European Council of Shopping Places
POLFJÄRD Jessica	Rapporteur for opinion	ENVI	18/06/2025	Hyundai Motor Company Brussels Office
ABADÍA JOVER Maravillas	Shadow rapporteur	JURI	17/06/2025	TotalEnergies SE
VONDRA Alexandr	Shadow rapporteur for opinion	ENVI	17/06/2025	ExxonMobil Petroleum & Chemical Honeywell Europe NV
CANFIN Pascal	Shadow rapporteur	JURI	17/06/2025	LA POSTE
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	13/06/2025	FSR - danske revisorer
CANFIN Pascal	Shadow rapporteur	JURI	13/06/2025	Inter Ikea Systems BV
CANFIN Pascal	Shadow rapporteur	JURI	13/06/2025	L'Oréal
WOLTERS Lara	Shadow rapporteur	JURI	12/06/2025	OECD
WOLTERS Lara	Shadow rapporteur	JURI	12/06/2025	Fair Labor Association
WOLTERS Lara	Shadow rapporteur	JURI	12/06/2025	Greenly
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	12/06/2025	Nordic Sustainability
CANFIN Pascal	Shadow rapporteur	JURI	12/06/2025	France Digitale SWEEP
ANDREWS Barry	Rapporteur for opinion	AFET	12/06/2025	European Branded Clothing Association
WARBORN Jörgen	Rapporteur	JURI	11/06/2025	FoodDrinkEurope
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	11/06/2025	EcoVadis
SAEIDI Arash	Shadow rapporteur	JURI	11/06/2025	Mouvement Impact France
SAEIDI Arash	Shadow rapporteur	JURI	11/06/2025	Eurosif
CANFIN Pascal	Shadow rapporteur	JURI	11/06/2025	amfori - Trade with Purpose
CANFIN Pascal	Shadow rapporteur	JURI	11/06/2025	EcoVadis
TOUSSAINT Marie	Shadow rapporteur	ENVI	10/06/2025	fair steel coalition
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	10/06/2025	Save the Children Europe
BOSSE Stine	Shadow rapporteur for opinion	ENVI	09/06/2025	NXT
CANFIN Pascal	Shadow rapporteur	JURI	06/06/2025	International Financial Reporting Standards (IFRS) Foundation
AALTOLA Mika	Rapporteur for opinion	INTA	05/06/2025	Hitachi Energy
WOLTERS Lara	Shadow rapporteur	JURI	05/06/2025	Acea S.p.A.

GYŐRI Enikő	Shadow rapporteur for opinion	ECON	05/06/2025	EUROCHAMBRES – Association of European Chambers of Commerce and Industry
CANFIN Pascal	Shadow rapporteur	JURI	05/06/2025	Deloitte & Associés Ernst & Young Core Business Services BV KPMG PwCIL
CANFIN Pascal	Shadow rapporteur	JURI	05/06/2025	Société Générale
CANFIN Pascal	Shadow rapporteur	JURI	05/06/2025	Accountancy Europe
WOLTERS Lara	Shadow rapporteur	JURI	04/06/2025	American Chamber of Commerce to the European Union
SAEIDI Arash	Shadow rapporteur	JURI	04/06/2025	Planet CSA
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	03/06/2025	Frank Bold Society
CANFIN Pascal	Shadow rapporteur	JURI	03/06/2025	TotalEnergies SE
CANFIN Pascal	Shadow rapporteur	JURI	03/06/2025	Watershed Technology Inc
CANFIN Pascal	Shadow rapporteur	JURI	03/06/2025	SWEEP
CANFIN Pascal	Shadow rapporteur	JURI	03/06/2025	FRANCE INVEST
WOLTERS Lara	Shadow rapporteur	JURI	02/06/2025	Confederation of Danish Industry
WOLTERS Lara	Shadow rapporteur	JURI	02/06/2025	Fagbevægelsens Hovedorganisation
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	02/06/2025	Demokrati i Europa Oplysningsforbundet
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	28/05/2025	Finansforbundet Danmark
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	28/05/2025	Ørsted A/S
CANFIN Pascal	Shadow rapporteur	JURI	28/05/2025	Haleon
WÖLKEN Tiemo	Shadow rapporteur for opinion	ENVI	27/05/2025	Frank Bold Society
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	27/05/2025	WeAreEurope Cabinet de Saint Front
WOLTERS Lara	Shadow rapporteur	JURI	27/05/2025	Global Witness
WARBORN Jörgen	Rapporteur	JURI	27/05/2025	EDEKA ZENTRALE Stiftung & Co. KG
CANFIN Pascal	Shadow rapporteur	JURI	27/05/2025	European Sustainable Investment Forum
CANFIN Pascal	Shadow rapporteur	JURI	27/05/2025	FoodDrinkEurope
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	26/05/2025	Bavarian Nordic A/S
WÖLKEN Tiemo	Shadow rapporteur for opinion	ENVI	23/05/2025	SPD-Wirtschaftsforum
CANFIN Pascal	Shadow rapporteur	JURI	23/05/2025	Morningstar, Inc
CANFIN Pascal	Shadow rapporteur	JURI	23/05/2025	Forvis Mazars Group SC
				ActionAid Amis de la Terre France

TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	22/05/2025	Association Sherpa Reclaim Finance Forum Citoyen pour la Justice Economique CCFD Terre Solidaire
WOLTERS Lara	Shadow rapporteur	JURI	22/05/2025	UK Mission to the EU
AALTOLA Mika	Rapporteur for opinion	INTA	22/05/2025	Global Witness
POLFJÄRD Jessica	Rapporteur for opinion	ENVI	22/05/2025	Naturskyddsföreningen
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	22/05/2025	European Coalition for Corporate Justice Global Witness Friends of Earth Europe
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	22/05/2025	UNICEF
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	21/05/2025	ECB
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	21/05/2025	WeAreEurope
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	21/05/2025	Délégation des Barreaux de France
WOLTERS Lara	Shadow rapporteur	JURI	21/05/2025	NYU Center for Business and Human Rights
SAEIDI Arash	Shadow rapporteur	JURI	21/05/2025	Barreau de France
SAEIDI Arash	Shadow rapporteur	JURI	21/05/2025	CPME
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	21/05/2025	WeAreEurope
CANFIN Pascal	Shadow rapporteur	JURI	21/05/2025	ClientEarth AISBL
AALTOLA Mika	Rapporteur for opinion	INTA	20/05/2025	EESC
WARBORN Jörgen	Rapporteur	JURI	20/05/2025	Save the Children Europe
PIERA Pascale	Shadow rapporteur	JURI	20/05/2025	Représentation permanente des Pays-Bas
CANFIN Pascal	Shadow rapporteur	JURI	20/05/2025	BPCE
CANFIN Pascal	Shadow rapporteur	JURI	20/05/2025	AMUNDI AM
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	19/05/2025	ActionAid Amnesty International Limited DanChurchAid Danish 92 Group - Forum for Sustainable Development International Planned Parenthood Federation European Network International Work Group for Indigenous Affairs OXFAM INTERNATIONAL EU ADVOCACY OFFICE Globalt Fokus
AALTOLA Mika	Rapporteur for opinion	INTA	19/05/2025	Finnwatch ry
AALTOLA Mika	Rapporteur for opinion	INTA	19/05/2025	European commission
CANFIN Pascal	Shadow rapporteur	JURI	19/05/2025	International Financial Reporting Standards (IFRS) Foundation
WARBORN Jörgen	Rapporteur	JURI	16/05/2025	Finance Sweden
WARBORN Jörgen	Rapporteur	JURI	15/05/2025	Morningstar, Inc

WOLTERS Lara	Shadow rapporteur	JURI	15/05/2025	European Federation of Pharmaceutical Industries and Associations
WOLTERS Lara	Shadow rapporteur	JURI	15/05/2025	Watershed Technology Inc
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	15/05/2025	Watershed Technology Inc
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	15/05/2025	HP Inc
CANFIN Pascal	Shadow rapporteur	JURI	15/05/2025	PwCIL
WARBORN Jörgen	Rapporteur	JURI	14/05/2025	Confederation of Finnish Industries EK
BOYLAN Lynn	Shadow rapporteur for opinion	ENVI	14/05/2025	Christian Aid Ireland Irish Coalition for Business and Human Rights
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	14/05/2025	UN Global Compact Network Sweden
WOLTERS Lara	Shadow rapporteur	JURI	14/05/2025	Global Reporting Initiative
BOCHEŃSKI Tobiasz	Shadow rapporteur	JURI	14/05/2025	Chamber of Commerce of the United States of America
WARBORN Jörgen	Rapporteur	JURI	14/05/2025	Shift
WARBORN Jörgen	Rapporteur	JURI	14/05/2025	Confederation of Swedish Enterprise
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	13/05/2025	#SustainablePublicAffairs Sustainable Banking Coalition
WOLTERS Lara	Shadow rapporteur	JURI	13/05/2025	Frank Bold Society
WOLTERS Lara	Shadow rapporteur	JURI	13/05/2025	Shift Project Limited
EICKHOUT Bas	Shadow rapporteur for opinion	ECON	13/05/2025	Transport and Environment (European Federation for Transport and Environment) WWF European Policy Programme
GYŐRI Enikő	Shadow rapporteur for opinion	ECON	13/05/2025	SMEunited aisbl
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	13/05/2025	Ørsted A/S
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	13/05/2025	Rainforest Alliance Fairtrade Advocacy
SAEIDI Arash	Shadow rapporteur	JURI	13/05/2025	Permanent representation of The Netherlands
CANFIN Pascal	Shadow rapporteur	JURI	13/05/2025	#SustainablePublicAffairs
BOYLAN Lynn	Shadow rapporteur for opinion	ENVI	12/05/2025	European Coalition for Corporate Justice Frank Bold Society
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	12/05/2025	ClientEarth AISBL Frank Bold Society
POLFJÄRD Jessica	Rapporteur for opinion	ENVI	12/05/2025	Confederation of Swedish Enterprise
ANDREWS Barry	Rapporteur for opinion	AFET	12/05/2025	Banking & Payments Federation Ireland
ANDREWS Barry	Shadow rapporteur for opinion	AFET	12/05/2025	Banking & Payments Federation Ireland
WOLTERS Lara	Shadow rapporteur	JURI	08/05/2025	European Coalition for Corporate Justice
	Shadow rapporteur for			

CRISTEA Andi	opinion	INTA	08/05/2025	Teneo Brussels
CANFIN Pascal	Shadow rapporteur	JURI	08/05/2025	Deloitte Advisory, S.L.
AALTOLA Mika	Rapporteur for opinion	INTA	07/05/2025	ACEA Auto
AALTOLA Mika	Rapporteur for opinion	INTA	07/05/2025	Burson X
WOLTERS Lara	Shadow rapporteur	JURI	07/05/2025	European Federation of Food, Agriculture and Tourism Trade Unions
BOSSE Stine	Shadow rapporteur for opinion	ENVI	07/05/2025	Haleon
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	07/05/2025	TOYOTA MOTOR EUROPE
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	07/05/2025	TOYOTA MOTOR EUROPE
ANDREWS Barry	Rapporteur for opinion	AFET	07/05/2025	Christian Aid Ireland
ANDREWS Barry	Shadow rapporteur for opinion	AFET	07/05/2025	Christian Aid Ireland
CANFIN Pascal	Shadow rapporteur	JURI	07/05/2025	Anheuser-Busch InBev nv/sa
AALTOLA Mika	Rapporteur for opinion	INTA	06/05/2025	The Walt Disney Company
WARBORN Jörgen	Rapporteur	JURI	06/05/2025	Business Europe
WOLTERS Lara	Shadow rapporteur	JURI	06/05/2025	Nishimura & Asahi
BOYLAN Lynn	Shadow rapporteur for opinion	ENVI	06/05/2025	Business in the Community Ireland Eirgrid SISK
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	06/05/2025	Branchehuset
ANDREWS Barry	Rapporteur for opinion	AFET	06/05/2025	Ibec
ANDREWS Barry	Rapporteur for opinion	AFET	05/05/2025	Stichting World Benchmarking Alliance Foundation
CANFIN Pascal	Shadow rapporteur	JURI	05/05/2025	European Banking Federation
WARBORN Jörgen	Rapporteur	JURI	30/04/2025	Ragn Sells AS
BOSSE Stine	Shadow rapporteur for opinion	ENVI	30/04/2025	FSR - danske revisorer The Danish Chamber of Commerce
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	30/04/2025	FSR - danske revisorer The Danish Chamber of Commerce
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	30/04/2025	BUSINESSEUROPE
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	30/04/2025	The Danish Chamber of Commerce
CANFIN Pascal	Shadow rapporteur	JURI	30/04/2025	Association Française des Entreprises Privées / French Association of Large Companies
CANFIN Pascal	Shadow rapporteur	JURI	30/04/2025	International Financial Reporting Standards (IFRS) Foundation
WARBORN Jörgen	Rapporteur	JURI	29/04/2025	Brussels Office of the Swedish Trade Unions
BOCHEŃSKI Tobiasz	Shadow rapporteur	JURI	29/04/2025	McDonald’s Global Franchising Limited

BOCHEŃSKI Tobiasz	Shadow rapporteur	JURI	29/04/2025	Samsung Electronics Europe
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	29/04/2025	Amis de la Terre France
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	29/04/2025	Reclaim Finance
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	29/04/2025	European Coalition for Corporate Justice
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	29/04/2025	Anti-Slavery International Clean Clothes Campaign / Stichting Schone Kleren Kampagne European Coalition for Corporate Justice Friends of the Earth Europe Stichting World Benchmarking Alliance Foundation Transport and Environment (European Federation for Transport and Environment)
WOLTERS Lara	Shadow rapporteur	JURI	29/04/2025	OHCHR
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	29/04/2025	EcoVadis
CANFIN Pascal	Shadow rapporteur	JURI	29/04/2025	Anti-Slavery International Clean Clothes Campaign / Stichting Schone Kleren Kampagne ClientEarth AISBL European Coalition for Corporate Justice
CANFIN Pascal	Shadow rapporteur	JURI	29/04/2025	FERRERO International Stichting Fair Trade Advocacy Office
CANFIN Pascal	Shadow rapporteur	JURI	29/04/2025	Frank Bold Society WWF European Policy Programme
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	29/04/2025	Anti-Slavery International Clean Clothes Campaign / Stichting Schone Kleren Kampagne European Coalition for Corporate Justice Friends of the Earth Europe Fair Trade Advocacy Office Stichting World Benchmarking Alliance Foundation Transport and Environment (European Federation for Transport and Environment)
WARBORN Jörgen	Rapporteur	JURI	28/04/2025	EcoVadis
CANFIN Pascal	Shadow rapporteur	JURI	28/04/2025	Association for Financial Markets in Europe
WOLTERS Lara	Shadow rapporteur	JURI	25/04/2025	Responsible Business Alliance
CANFIN Pascal	Shadow rapporteur	JURI	25/04/2025	Fédération bancaire française
CANFIN Pascal	Shadow rapporteur	JURI	25/04/2025	Invest Europe
WARBORN Jörgen	Rapporteur	JURI	24/04/2025	Responsible Business Alliance
CANFIN Pascal	Shadow rapporteur	JURI	24/04/2025	La Banque Postale
CANFIN Pascal	Shadow rapporteur	JURI	24/04/2025	Mouvement des Entreprises de France
CANFIN Pascal	Shadow rapporteur	JURI	23/04/2025	Nokia
CANFIN Pascal	Shadow rapporteur	JURI	23/04/2025	EcoVadis
CANFIN Pascal	Shadow rapporteur	JURI	16/04/2025	Inter Ikea Systems BV
CANFIN Pascal	Shadow rapporteur	JURI	16/04/2025	Pfizer Inc.

WARBORN Jörgen	Rapporteur	JURI	15/04/2025	Shift
WARBORN Jörgen	Rapporteur	JURI	14/04/2025	Teneo Brussels
WARBORN Jörgen	Rapporteur	JURI	11/04/2025	Hagainitiativet
CANFIN Pascal	Shadow rapporteur	JURI	10/04/2025	PepsiCo
CANFIN Pascal	Shadow rapporteur	JURI	10/04/2025	Bayer AG
CANFIN Pascal	Shadow rapporteur	JURI	10/04/2025	Schneider Electric
CANFIN Pascal	Shadow rapporteur	JURI	10/04/2025	Signify N.V.
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	10/04/2025	Global Witness
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	10/04/2025	Shift Project Limited
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	10/04/2025	PepsiCo
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	10/04/2025	Responsible Business Alliance
WOLTERS Lara	Shadow rapporteur	JURI	10/04/2025	TOYOTA MOTOR EUROPE
WARBORN Jörgen	Rapporteur	JURI	10/04/2025	European Coalition for Corporate Justice
WARBORN Jörgen	Rapporteur	JURI	10/04/2025	EUROPEAN TRADE UNION CONFEDERATION
WARBORN Jörgen	Rapporteur	JURI	10/04/2025	Fair Trade Advocacy Office
WARBORN Jörgen	Rapporteur	JURI	10/04/2025	EuropeanIssuers
CANFIN Pascal	Shadow rapporteur	JURI	10/04/2025	Fair Trade Advocacy Office
CANFIN Pascal	Shadow rapporteur	JURI	09/04/2025	HP Inc
VONDRA Alexandr	Shadow rapporteur for opinion	ENVI	09/04/2025	Skupina ČEZ
WARBORN Jörgen	Rapporteur	JURI	09/04/2025	European Banking Federation
WARBORN Jörgen	Rapporteur	JURI	09/04/2025	DIGITALEUROPE
WARBORN Jörgen	Rapporteur	JURI	09/04/2025	SME United
WARBORN Jörgen	Rapporteur	JURI	09/04/2025	WWF
BOYLAN Lynn	Shadow rapporteur for opinion	ENVI	09/04/2025	EUROPEAN TRADE UNION CONFEDERATION
CANFIN Pascal	Shadow rapporteur	JURI	08/04/2025	Responsible Business Alliance
WARBORN Jörgen	Rapporteur	JURI	08/04/2025	Frank Bold Society
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	08/04/2025	SMEunited aisbl
BOCHEŃSKI Tobiasz	Rapporteur	JURI	08/04/2025	Volkswagen Aktiengesellschaft
CANFIN Pascal	Shadow rapporteur	JURI	07/04/2025	WWF European Policy Programme
				European Coalition for Corporate Justice

PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	07/04/2025	Frank Bold Society Shift Project Limited
PETER-HANSEN Kira Marie	Shadow rapporteur	JURI	04/04/2025	Ecopreneur.eu
BOCHEŃSKI Tobiasz	Rapporteur	JURI	02/04/2025	TOYOTA MOTOR EUROPE
BOCHEŃSKI Tobiasz	Rapporteur	JURI	02/04/2025	TotalEnergies SE
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	02/04/2025	Frank Bold Society
WARBORN Jörgen	Rapporteur	JURI	02/04/2025	Miele
EICKHOUT Bas	Shadow rapporteur for opinion	ECON	02/04/2025	Frank Bold Society
BOCHEŃSKI Tobiasz	Rapporteur	JURI	02/04/2025	The Walt Disney Company (Benelux) BVBA
CANFIN Pascal	Shadow rapporteur	JURI	01/04/2025	The Walt Disney Company (Benelux) BVBA
CANFIN Pascal	Shadow rapporteur	JURI	31/03/2025	TIC Council
CANFIN Pascal	Shadow rapporteur	JURI	31/03/2025	Mouvement des Entreprises de France
CANFIN Pascal	Shadow rapporteur	JURI	27/03/2025	COMPAGNIE NATIONALE DES COMMISSAIRES AUX COMPTES
CANFIN Pascal	Shadow rapporteur	JURI	27/03/2025	Association Française de la Gestion financière
WARBORN Jörgen	Rapporteur	JURI	27/03/2025	COMPAGNIE NATIONALE DES COMMISSAIRES AUX COMPTES
WARBORN Jörgen	Rapporteur	JURI	27/03/2025	FBF
WOLTERS Lara	Shadow rapporteur	JURI	27/03/2025	Nokia Technology Industries of Finland (Teknologiateollisuus ry)
CANFIN Pascal	Shadow rapporteur	JURI	26/03/2025	Schneider Electric
WOLTERS Lara	Shadow rapporteur	JURI	26/03/2025	The Policy Liaison Group
WARBORN Jörgen	Rapporteur	JURI	26/03/2025	Foundation for Family Businesses and Politics
WARBORN Jörgen	Rapporteur	JURI	26/03/2025	Mouvement Impact France
WARBORN Jörgen	Rapporteur	JURI	25/03/2025	Confederation of Swedish Enterprise
WARBORN Jörgen	Rapporteur	JURI	25/03/2025	EUROCHAMBRES – Association of European Chambers of Commerce and Industry
WARBORN Jörgen	Rapporteur	JURI	25/03/2025	Finance Sweden
CANFIN Pascal	Shadow rapporteur	JURI	24/03/2025	Frank Bold Society WWF European Policy Programme
WOLTERS Lara	Shadow rapporteur	JURI	24/03/2025	Responsible Business Alliance
WOLTERS Lara	Shadow rapporteur	JURI	21/03/2025	Recht voor Klimaat
CANFIN Pascal	Shadow rapporteur	JURI	20/03/2025	RTE Réseau de transport d'électricité
CANFIN Pascal	Shadow rapporteur	JURI	19/03/2025	Deutsche Kreditbank Aktiengesellschaft
WOLTERS Lara	Shadow rapporteur	JURI	19/03/2025	European Sustainable Investment Forum
CANFIN Pascal	Shadow rapporteur	JURI	18/03/2025	BEL

CANFIN Pascal	Shadow rapporteur	JURI	18/03/2025	The Goldman Sachs Group, Inc.
WOLTERS Lara	Shadow rapporteur	JURI	18/03/2025	EY Consulting
CANFIN Pascal	Shadow rapporteur	JURI	14/03/2025	SMEunited aisbl
CANFIN Pascal	Shadow rapporteur	JURI	12/03/2025	BlackRock
CANFIN Pascal	Shadow rapporteur	JURI	12/03/2025	Accountancy Europe
WOLTERS Lara	Shadow rapporteur	JURI	11/03/2025	Confederazione Generale dell'Industria Italiana
WOLTERS Lara	Shadow rapporteur	JURI	11/03/2025	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
CANFIN Pascal	Shadow rapporteur	JURI	07/03/2025	Mouvement Impact France
CANFIN Pascal	Shadow rapporteur	JURI	06/03/2025	European Savings and Retail Banking Group
WOLTERS Lara	Shadow rapporteur	JURI	05/03/2025	Chapter Zero
WOLTERS Lara	Shadow rapporteur	JURI	04/03/2025	Center for Policy Studies
TOUSSAINT Marie	Shadow rapporteur for opinion	ENVI	24/02/2025	CCFD Terre Solidaire
WOLTERS Lara	Shadow rapporteur	JURI	24/02/2025	Federatie Nederlandse Vakbeweging
WOLTERS Lara	Shadow rapporteur	JURI	20/02/2025	Rabobank
ANDERSSON Li	Rapporteur for opinion	EMPL	17/02/2025	Finnwatch ry
WÖLKEN Tiemo	Shadow rapporteur	ENVI	12/02/2025	Nike, Inc.
WOLTERS Lara	Shadow rapporteur	JURI	06/02/2025	Vereniging VNO-NCW
WOLTERS Lara	Shadow rapporteur	JURI	04/02/2025	shift
WOLTERS Lara	Shadow rapporteur	JURI	31/01/2025	Frank Bold Society
WOLTERS Lara	Shadow rapporteur	JURI	29/01/2025	European Banking Federation
WOLTERS Lara	Shadow rapporteur	JURI	28/01/2025	Inter Ikea Systems BV
WOLTERS Lara	Shadow rapporteur	JURI	23/01/2025	Vereniging VNO-NCW
WOLTERS Lara	Shadow rapporteur	JURI	16/01/2025	FR Environmental Agency
WOLTERS Lara	Shadow rapporteur	JURI	15/01/2025	Association of International Certified Professional Accountants
WOLTERS Lara	Shadow rapporteur	JURI	15/01/2025	Zalando
WOLTERS Lara	Shadow rapporteur	JURI	15/01/2025	Association of International Certified Professional Accountants
WOLTERS Lara	Shadow rapporteur	JURI	08/01/2025	OXFAM INTERNATIONAL EU ADVOCACY OFFICE

Other Members

The number of results displayed is limited to 100

Transparency		

Name	Date	Interest representatives
WALSMANN Marion	03/12/2025	Deutsches Aktieninstitut
WALSMANN Marion	17/11/2025	Hamburger Stiftung für Wirtschaftsethik
ABADÍA JOVER Maravillas	11/11/2025	The Goldman Sachs Group, Inc.
ZŁOTOWSKI Kosma	05/11/2025	McDonald's Global Franchising Limited
WALSMANN Marion	05/11/2025	Verband Öffentlicher Versicherer
SCHEURING-WIELGUS Joanna	30/10/2025	ORLEN S.A.
WALSMANN Marion	15/10/2025	SME Connect
ABADÍA JOVER Maravillas	10/10/2025	CaixaBank, S.A.
REPASI René	10/10/2025	Evangelische Akademie Bad Boll
NIEBLER Angelika	09/10/2025	EnBW Energie Baden-Württemberg AG
ABADÍA JOVER Maravillas	08/10/2025	ExxonMobil Petroleum & Chemical
ABADÍA JOVER Maravillas	08/10/2025	American Chamber of Commerce to the European Union
MANDL Lukas	08/10/2025	American Chamber of Commerce to the European Union
MANDL Lukas	08/10/2025	Enterprise Mobility
NIEBLER Angelika	03/10/2025	ALDI
ANDREWS Barry	02/10/2025	Ibec
WALSMANN Marion	01/10/2025	Verband der Chemischen Industrie e.V.
NIEBLER Angelika	30/09/2025	Runden Group
WALSMANN Marion	29/09/2025	Acea S.p.A.
BALJEU Jeannette	29/09/2025	Vereniging VNO-NCW
WAWRYKIEWICZ Michał	26/09/2025	NOVE TotalEnergies SE
WAWRYKIEWICZ Michał	24/09/2025	Inter Ikea Systems BV H&M Hennes & Mauritz Nokia Corporation Eurosif
MANDL Lukas	23/09/2025	Flughafen Wien Aktiengesellschaft
VOSS Axel	23/09/2025	H & M Hennes & Mauritz AB
MARZÀ IBÁÑEZ Vicent	22/09/2025	Observatorio RSC / Coordinadora de la Plataforma por Empresas Responsables
MANDL Lukas	18/09/2025	AFME
VOSS Axel	17/09/2025	ALDI SÜD Dienstleistungs-SE & Co. oHG
MANDL Lukas	16/09/2025	Hofer
MANDL Lukas	16/09/2025	ALDI SÜD Dienstleistungs-SE & Co. oHG
WALSMANN Marion	15/09/2025	Verband Öffentlicher Versicherer
LÖVIN Isabella	11/09/2025	Vattenfall, Save the duck, Hep Global solar, Sunrock investment, Selha group, Group Torrent, Skandia
WALSMANN Marion	10/09/2025	REWE Group
WALSMANN Marion	10/09/2025	EDEKA ZENTRALE Stiftung & Co. KG
WAWRYKIEWICZ Michał	10/09/2025	TotalEnergies SE
WAWRYKIEWICZ Michał	10/09/2025	JPMorgan Chase & Co.

WAWRYKIEWICZ Michał	10/09/2025	ExxonMobil Petroleum & Chemical
WAWRYKIEWICZ Michał	10/09/2025	Baker Hughes Holdings
MANDL Lukas	10/09/2025	Handelsverband Deutschland
WALSMANN Marion	09/09/2025	Toneo
GYŐRI Enikő	09/09/2025	Teneo Brussels
FERBER Markus	09/09/2025	EDEKA ZENTRALE Stiftung & Co. KG
BALJEU Jeannette	09/09/2025	ExxonMobil Petroleum & Chemical
WALSMANN Marion	04/09/2025	Bundesverband Öffentlicher Banken Deutschlands eV
WALSMANN Marion	02/09/2025	DHL Group
MANDL Lukas	02/09/2025	FuelsEurope
MANDL Lukas	02/09/2025	Flughafenverband ADV
MANDL Lukas	29/08/2025	ExxonMobil Petroleum & Chemical
MANDL Lukas	29/08/2025	Vereinigung der österreichischen Industrie - Industriellenvereinigung Wirtschaftskammer Österreich
WÖLKEN Tiemo	20/08/2025	Jacobs Douwe Egberts DE GmbH
MANDL Lukas	19/08/2025	Kammer der Steuerberater:innen und Wirtschaftsprüfer:innen
MANDL Lukas	13/08/2025	A1
MANDL Lukas	30/07/2025	TOSACO GmbH – SALZER GRUPPE
MANDL Lukas	29/07/2025	Pfanner Darbo
NIEBLER Angelika	24/07/2025	Association for Financial Markets in Europe
BENIFEI Brando	17/07/2025	ActionAid Confederazione Generale Italiana del Lavoro
LEXMANN Miriam	17/07/2025	Hekla Europe
LEXMANN Miriam	16/07/2025	EuropaBio
REPASI René	16/07/2025	Bischöfliches Hilfswerk Misereor e.V. CIDSE - International Alliance of Catholic social justice organisations European Coalition for Corporate Justice
MANDL Lukas	15/07/2025	ENI
LEXMANN Miriam	15/07/2025	IPAC GLOBAL
NIEBLER Angelika	08/07/2025	Verband Kommunaler Unternehmen e.V.
ABADÍA JOVER Maravillas	02/07/2025	Duracell International, Inc.
MANDL Lukas	02/07/2025	Landwirtschaftskammer Österreich
VOSS Axel	02/07/2025	Deutsche Industrie- und Handelskammer
CHINNICI Caterina	01/07/2025	Pax Christi International
WALSMANN Marion	25/06/2025	PepsiCo
MANDL Lukas	24/06/2025	Vereinigung der österreichischen Industrie - Industriellenvereinigung Wirtschaftskammer Österreich
BENIFEI Brando	23/06/2025	Fondazione Think Tank ECCO ETS
WALSH Maria	23/06/2025	Ibec
VOSS Axel	23/06/2025	PepsiCo
MANDL Lukas	20/06/2025	Vereinigung der österreichischen Industrie - Industriellenvereinigung Wirtschaftskammer Österreich

WALSMANN Marion	14/06/2025	Die Deutsche Kreditwirtschaft
BENIFEI Brando	13/06/2025	Intesa Sanpaolo
CAVAZZINI Anna	05/06/2025	Bund für Umwelt und Naturschutz Deutschland e. V. Germanwatch OXFAM INTERNATIONAL EU ADVOCACY OFFICE
WALSMANN Marion	03/06/2025	ZVEI e.V. - Verband der Elektro- und Digitalindustrie
ARIMONT Pascal	02/06/2025	11.11.11, Koepel van Internationale Solidariteit
NIEBLER Angelika	28/05/2025	Bundesvereinigung der Deutschen Arbeitgeberverbände e.V.
HOJSÍK Martin	27/05/2025	Friends of the Earth Europe Global Witness WWF European Policy Programme
NIEBLER Angelika	27/05/2025	ZF Friedrichshafen AG
WALSMANN Marion	27/05/2025	TOYOTA MOTOR EUROPE
NIEBLER Angelika	26/05/2025	Acea S.p.A.
WALSMANN Marion	22/05/2025	Haleon
WALSMANN Marion	22/05/2025	McDonald’s Global Franchising Limited
WALSMANN Marion	22/05/2025	Bundesverband Öffentlicher Banken Deutschlands eV
BENIFEI Brando	21/05/2025	Fondazione Think Tank ECCO ETS
NIEBLER Angelika	19/05/2025	Haleon
BOYER Gilles	14/05/2025	AMUNDI AM
DANIELSSON Johan	14/05/2025	Global Compact Network Sweden Medlemsföretag i Global Compact Network Sweden
WALSMANN Marion	13/05/2025	Verband Maschienen- und Anlagenbau (VDMA)
BOYER Gilles	12/05/2025	Association des grandes entreprises françaises / Association of large French companies
CORRADO Annalisa	09/05/2025	Intesa Sanpaolo
WALSMANN Marion	07/05/2025	Sustainable Banking Coalition
WALSMANN Marion	30/04/2025	Bundesverband Öffentlicher Banken Deutschlands eV
WALSMANN Marion	30/04/2025	TotalEnergies SE
VOSS Axel	24/04/2025	Value Balancing Alliance
VOSS Axel	15/04/2025	DHL Group
WALSMANN Marion	15/04/2025	Verband Öffentlicher Versicherer
ZŁOTOWSKI Kosma	01/04/2025	ExxonMobil Petroleum & Chemical
WALSMANN Marion	01/04/2025	ZF
ZŁOTOWSKI Kosma	01/04/2025	The Walt Disney Company (Benelux) BVBA

Final act	
Directive 2026/0470 OJ OJ L 26.02.2026	Summary

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

2025/0045(COD) - 17/10/2025 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Legal Affairs adopted the report by Jörgen WARBORN (EPP, SE) 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.

The committee responsible recommended that the European Parliament's position adopted at first reading under the ordinary legislative procedure should amend the proposal as follows:

Due diligence only for large companies

To reduce the reporting burden on undertakings, the obligation to prepare and publish a sustainability statement at individual level should be reduced to **undertakings with an average of more than 1000 employees** and a **net turnover of EUR 450 000 000** during the financial year. It should be possible to exempt ultimate parent undertakings which are financial **holding** undertakings not involved in management activities from complying with reporting obligations.

For companies no longer covered by the rules, reporting would be **voluntary**, in accordance with the Commission's guidelines. To prevent large companies from shifting their reporting obligations onto their smaller trading partners, the latter would not be permitted to request information beyond the voluntary standards.

Voluntary Guidelines

Following consultation with relevant stakeholders, the Commission should develop **voluntary sector-specific guidelines** to assist companies assess their risks, opportunities and impacts in specific sectors, to facilitate the application of mandatory European sustainability reporting standards (ESRS) in a given sector, to identify sustainability issues that may be important for a specific sector and to reduce the reporting burden.

Risk-based approach

The reporting company should adopt an approach that prioritises efforts to gather information on high-risk impacts and sustainability issues commonly associated with its sector. Instead of systematically asking for information required for their due diligence assessments from their business partners, Members called on the companies to adopt a **risk-based approach**, whereby they only ask for the necessary information where there is a prospect of an **adverse impact** in their business partners' activities. In the case of firms outside the scope of the rules, this would be possible only as a **last resort**. Companies would still be required to prepare a transition plan for climate change mitigation, which aim to ensure, through reasonable 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 in line with the Paris Agreement.

Corporate due diligence on sustainability

Directive (EU) 2024/1760 on corporate due diligence regarding sustainability, laying down rules concerning companies' obligations regarding adverse human rights impacts and adverse environmental impacts, should apply to (i) companies with an average of **over 5 000 employees** and a net worldwide turnover of over **EUR 1.5 billion** in the last financial year and (ii) companies with a net turnover of over EUR 1.5 billion in the Union in the financial year preceding the last financial year .

Digital portal

To facilitate compliance by companies with reporting and due diligence obligations under Union law, and to enhance the accessibility and usability of sustainability-related information, the Commission should establish a **dedicated digital reporting portal**. That portal should serve as a **one-stop shop**, providing companies, free of charge, with tailored access to templates, guidelines, reporting requirements, including voluntary tools, and information on funding and tendering opportunities.

Penalties

Businesses should be liable for damages caused by breaches of due diligence obligations under national law, rather than at the EU level. The maximum fine level for offending companies would be at 5% of their global turnover. 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.

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

2025/0045(COD) - 16/12/2025 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 428 votes to 218, with 17 abstentions, a legislative resolution 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.

The position adopted by the European Parliament at first reading amends the proposal as follows:

Due diligence only for large undertakings

To reduce the reporting burden on undertakings and to achieve the objectives of reporting in a more proportionate way, the obligation to prepare and publish sustainability reporting at individual level should be reduced to undertakings with a net turnover exceeding **EUR 450 million** and an average of more than **1 000 employees** during the financial year. Undertakings, groups and issuers below this threshold remain free to carry out voluntary sustainability reporting.

The rules will also apply to **non-EU companies** with net turnover in the EU of over EUR 450 million and to their subsidiaries and branches generating turnover higher than EUR 200 million in the EU.

Protection for small and medium-sized enterprises

There is evidence that undertakings in the value-chain, including small and medium-sized enterprises, are receiving disproportionate requests for information from reporting undertakings. Therefore, the amended text introduces protections for undertakings in the value chain that do not exceed **the average of 1 000 employees during the financial year** to limit the burden for those undertakings ('protected undertakings'). Thus, companies required to prepare sustainability reporting will not shift that responsibility to their smaller business partners. Firms with fewer than 1,000 employees will not have to provide information to their bigger business partners beyond what is included in the voluntary reporting standards.

Identifying and assessing actual and potential adverse impacts

Member States should ensure that companies take appropriate measures to identify and assess actual and potential adverse impacts arising from their own operations or those of their subsidiaries and, where related to their chains of activities, those of their business partners. As part of this obligation, companies must take appropriate measures to:

- carry out a **scoping exercise**, based solely on reasonably available information, to identify general areas across their own operations, those of their subsidiaries and, where related to their chains of activities, those of their business partners where adverse impacts are most likely to occur and to be most severe;

- based on the results of the scoping exercise, carry out an **in-depth assessment** in the areas where adverse impacts were identified to be most likely to occur and most severe. In the case of business partners with fewer than **5000 employees**, companies should request information only when the information cannot reasonably be obtained by other means such as from information they have or other sources.

Corporate sustainability due diligence

Directive (EU) 2024/1760 on corporate sustainability due diligence, laying down rules concerning companies' obligations regarding adverse human rights impacts and adverse environmental impacts, will apply (i) to companies with an average of over **5 000 employees** and a worldwide net turnover of more than **EUR 1.5 billion** in the last financial year and (ii) to companies with a net turnover of more than EUR 1.5 billion in the Union in the financial year preceding the last financial year.

The directive on the due diligence will apply from 26 July 2029 for all companies concerned.

Civil liability and sanctions

Businesses will be liable at the national level (rather than EU level) for failures to apply the rules correctly and could face fines of up to **3%** of the firm's net worldwide turnover with the Commission expected to publish the necessary guidelines in this regard.

Digital portal

The Commission will provide for a dedicated portal through which undertakings may access information, guidance and support, including relevant templates and guidance, with regard to the mandatory and voluntary sustainability reporting framework referred to in this Directive. The portal will be interconnected with online support measures provided by Member States, where they exist, to take account of national contexts.

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

2025/0045(COD) - 26/02/2026 - Final act

PURPOSE: to simplify, for companies, sustainability reporting and due diligence requirements to boost EU competitiveness.

LEGISLATIVE ACT: Directive (EU) 2026/470 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 requirements and certain corporate sustainability due diligence requirements.

CONTENT: this **omnibus directive** amends and simplifies the Audit Directive, the Accounting Directive, the Corporate Sustainability Reporting Directive (CSRD), and the Corporate Sustainability Due Diligence Directive (CS3D) by **reducing the burden of reporting obligations** and limiting the trickle-down effect of these obligations on small businesses.

Corporate sustainability reporting directive (CSRD)

To reduce the reporting burden on undertakings, the obligation to prepare and publish sustainability reporting at individual level should be reduced to undertakings with a net turnover **exceeding EUR 450 million** and an average of more than **1 000 employees** during the financial year. The rules will also apply to non-EU companies with net turnover in the EU of over EUR 450 million and to their subsidiaries and branches generating turnover higher than EUR 200 million in the EU.

The amending directive also provides for a **transition exemption** for companies that had to start reporting from financial year 2024 (the so-called 'wave one' companies) falling out of scope for 2025 and 2026. It also includes an exemption for certain EU and non-EU financial holding companies from consolidated reporting.

Protection for small and medium-sized enterprises (protected enterprises)

The directive aims to protect SMEs by **limiting excessive information requests** from large companies. Companies are also supposed to base their efforts on reasonably available information, which will reduce the trickle-down effect of information requests on smaller business partners. Companies with fewer than 1 000 employees will not have to provide information to their bigger business partners beyond what is included in the **voluntary reporting standards**.

Inventory and assessment of actual and potential negative impacts

The directive requires companies to identify and assess the negative impacts (actual or potential) of their activities, those of their subsidiaries, and their business partners. Companies will be able to focus on the areas of their supply chains where actual and potential negative impacts **are most likely to occur**. They should:

(i) carry out a **scoping exercise, based solely on reasonably available information**, to identify general areas across their own operations, those of their subsidiaries and, where related to their chains of activities, those of their business partners where adverse impacts are most likely to occur and to be most severe;

(ii) carry out an **in-depth assessment** in the areas where adverse impacts were identified to be most likely to occur and **most severe**. Where a company has identified adverse impacts that are equally likely or equally severe in several areas, that company should be able to prioritise assessing adverse impacts which involve direct business partners.

EU Directive 2024/1760 on corporate sustainability due diligence (CS3D)

The CSRD's scope is narrowed. The Directive will apply to companies: (i) with an average of **over 5 000 employees** and a worldwide net turnover of more than **EUR 1.5 billion** in the last financial year and (ii) with a net turnover of more than EUR 1.5 billion in the Union in the financial year preceding the last financial year.

The amending directive postpones the CS3D's transposition deadline by Member States into national law by another year, to 26 July 2028. Companies will have to comply with the new measures by **July 2029**.

Civil liability and sanctions

Businesses will be liable at a national level (rather than EU level) for failure to apply the rules correctly and could face fines of up to a maximum cap of **3%** of the company's net worldwide turnover, with the Commission issuing the necessary guidelines in this regard.

ENTRY INTO FORCE: 18.3.2026.

TRANSPOSITION: 19.3.2027.

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

2025/0045(COD) - 13/11/2025 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 382 votes to 249, with 13 abstentions, **amendments** to 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.

The issue has been referred back to the committee responsible for interinstitutional negotiations.

Due diligence only for large companies

To reduce the reporting burden on companies, the obligation to prepare and publish an individual sustainability statement should be limited to companies with an average **of more than 1 000 employees** and net sales of **EUR 450 million or more** during the financial year. It should be possible to exempt ultimate parent undertakings which are financial holding undertakings not involved in management activities from complying with reporting obligations.

For companies no longer bound by rules, reporting would be **voluntary**, in accordance with the Commission's guidelines. Smaller companies would be protected from the reporting requirements of their large business partners, which would not be allowed to request more information than what is set out in the voluntary standards.

The reporting obligations should not require a company to disclose information on intellectual capital, **intellectual property** or know-how, business information or technological information which constitutes trade secrets.

Voluntary guidelines

Following consultation with relevant stakeholders, the Commission should develop voluntary sector-specific guidelines to **assist companies** assess their risks, opportunities and impacts in specific sectors, to facilitate the application of mandatory European sustainability reporting standards (ESRS) in a given sector, to identify sustainability issues that may be important for a specific sector and to reduce the reporting burden.

Risk-based approach

The reporting undertaking should adopt a risk-based approach, prioritising efforts to gather information on **high-risk impacts** and sustainability issues commonly associated with its sector.

When it comes to defining the value chain for identifying adverse impacts, large companies should not seek information from their trading partners, but **rely solely on information that is already reasonably available (**public information, information from research, or information obtained through prior cooperation). According to Members, it will only be possible to request information from trading partners when, based on a risk-based approach, such information is necessary in light **of indications of likely adverse impacts** from business partners with fewer than 5 000 employees, and when this additional information cannot be obtained through other means.

Corporate due diligence on sustainability

Directive (EU) 2024/1760 on corporate due diligence regarding sustainability, laying down rules concerning companies' obligations regarding adverse human rights impacts and adverse environmental impacts, should apply to (i) companies with an average of over 5 000 employees and a net worldwide turnover of over **EUR 1.5 billion** in the last financial year and (ii) companies with a net turnover of over EUR 1.5 billion in the Union in the financial year preceding the last financial year.

Companies would no longer be required to develop a climate change transition plan.

Responsibility and penalties

Businesses should be liable for damages caused by breaches of due diligence obligations **under national law, rather than at the EU level**. The maximum fine level for offending companies would be at 5% of their global turnover. 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.

Digital portal

To facilitate compliance by companies with reporting and due diligence obligations under Union law, and to enhance the accessibility and usability of sustainability-related information, the Commission should establish a dedicated digital reporting portal. That portal should serve as a one-stop shop, providing companies, free of charge, with tailored access to templates, guidelines, reporting requirements, including voluntary tools, and information on funding and tendering opportunities.

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

2025/0045(COD) - 26/02/2025 - Legislative proposal

PURPOSE : to simplify the rules in the field of sustainability reporting and sustainability due diligence requirements ('omnibus simplification package').

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.

In the context of the Commission's commitment to reduce reporting burdens and enhance competitiveness, it is necessary to amend Directives 2006/43 /EC (Audit Directive), 2013/34/EU (Accounting Directive), (EU) 2022/2464 (Corporate Sustainability Reporting Directive, the 'CSRD') and (EU) 2024 /1760 (Corporate Sustainability Due Diligence Directive, the 'CSDDD'), while maintaining the strategic objectives of the European Green Deal and the Sustainable Finance Action Plan.

Alongside this proposal, the Commission is presenting a separate legislative proposal aimed at postponing the entry into force of the CSDDD and certain provisions of the CSRD.

CONTENT: this proposal for an omnibus directive amends the provisions of the Audit Directive, the Accounting Directive, the Corporate Sustainability Reporting Directive (CSRD), and the Corporate Sustainability Due Diligence Directive (CSDDD). These directives set out complementary reporting and behavioural duties in the area of sustainability.

This proposal aims to reduce the reporting burden and to limit the trickle down of obligations on smaller companies. Key measures include the following:

- to reduce the number of undertakings subject to sustainability reporting obligations by approximately 80%, excluding large companies with up to 1 000 employees (i.e., some second wave undertakings and some first wave undertakings) and listed SMEs (i.e., all third-wave companies). The reporting requirements would only apply to large companies with an average of more than 1 000 employees and a turnover of more than EUR 50 million or a balance sheet of more than EUR 25 million);

- to introduce, for companies not subject to sustainability reporting requirements, of a **proportionate standard for voluntary use**, based on the voluntary standard for SMEs developed by EFRAG;

- to ensure that sustainability reporting requirements on large companies do not burden smaller companies in their value chains. The value-chain cap would be **extended and strengthened** and would protect all undertakings with up to 1000 employees rather than just SMEs as is currently the case.

- the abandonment of sector-specific reporting standards, which would avoid an increase in the number of prescribed data points that companies would have to report;

- the impossibility of moving from a limited assurance requirement to a reasonable assurance requirement, so as to clarify that the insurance costs borne by the companies concerned will not be increased in the future;

- to publish **assurance guidelines** by 2026, instead of imposing a requirement to adopt sustainability assurance standards;

- to reduce the burden of the **EU Taxonomy reporting obligations** and limit it to the largest companies, while keeping the possibility to report **voluntarily** for the other large companies within the future scope of the CSRD. This is expected to deliver significant cost savings for smaller companies, while allowing businesses that wish to access sustainable finance to continue that reporting;

- to introduce the option of reporting on activities that are **partially aligned with the EU Taxonomy**, fostering a gradual environmental transition of activities over time, in line with the aim to scale up transition finance to help companies on their path towards sustainability;

- to introduce simplifications to the most complex "**Do no Significant harm**" (DNSH) criteria for pollution prevention and control related to the use and presence of chemicals that apply horizontally to all economic sectors under the EU Taxonomy – as a first step in revising and simplifying all such DNSH criteria;

- to adjust, among others, the main Taxonomy-based key performance indicator for banks, the Green Asset Ratio (GAR).

Furthermore, the Commission will adopt a proposal to amend the **Carbon Border Adjustment Mechanism** (CBAM) as part of the same omnibus simplification package.