



C/2025/2966

16.6.2025

Opinion of the European Economic and Social Committee

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

(COM(2025) 80 *final* – 2025/0044 (COD))

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Referral	European Parliament, 7.3.2025 Council of the European Union, 18.3.2025
Legal basis	Articles 50 and 114 of the Treaty on the Functioning of the European Union
Section responsible	Single Market, Production and Consumption
Adopted at plenary session	26.3.2025
Plenary session No	595
Outcome of vote (for/against/abstentions)	199/2/2

Since the Committee endorses the content of the proposal and feels that it requires no comment on its part, it decided to issue an opinion endorsing the proposed text.

Brussels, 26 March 2025.

The President
of the European Economic and Social Committee
Oliver RÖPKE