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Transparency and integrity of Environmental, Social and Governance (ESG) rating activities

European Parliament legislative resolution of 24 April 2024 on the proposal for a regulation of the European Parliament and of the Council on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities (COM(2023)0314 – C9-0203/2023 – 2023/0177(COD))

(Ordinary legislative procedure: first reading)

(C/2025/3773)

The European Parliament,

— having regard to the Commission proposal to Parliament and the Council (COM(2023)0314),

— having regard to Article 294(2) and Article 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0203/2023),

— having regard to Article 294(3) of the Treaty on the Functioning of the European Union,

— having regard to the opinion of the European Central Bank of 4 October 2023 ([1]),

— having regard to the opinion of the European Economic and Social Committee of 25 October 2023 ([2]),

— having regard to the provisional agreement approved by the committee responsible under Rule 74(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 14 February 2024 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,

— having regard to Rule 59 of its Rules of Procedure,

— having regard to the letter from the Committee on Legal Affairs,

— having regard to the report of the Committee on Economic and Monetary Affairs (A9-0417/2023),

1. Adopts its position at first reading hereinafter set out;

2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;

3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

([1]) OJ C, C/2023/1354, 1.12.2023, ELI: http://data.europa.eu/eli/C/2023/1354/oj.
([2]) OJ C, C/2024/883, 6.2.2024, ELI: http://data.europa.eu/eli/C/2024/883/oj.

P9_TC1-COD(2023)0177

Position of the European Parliament adopted at first reading on 24 April 2024 with a view to the adoption of Regulation (EU) 2024/… of the European Parliament and of the Council on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities, and amending Regulations (EU) 2019/2088 and (EU) 2023/2859

(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Regulation (EU) 2024/3005.)