Thursday 10 November 2022

P9_TA(2022)0380

Corporate Sustainability Reporting Directive

European Parliament legislative resolution of 10 November 2022 on the proposal for a Directive of the European Parliament and of the Council amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting (COM(2021)0189 — C9-0147/2021 — 2021/0104(COD))

(Ordinary legislative procedure: first reading)

(2023/C 161/07)

The European Parliament,

— having regard to the Commission proposal to Parliament and the Council (COM(2021)0189),

— having regard to Article 294(2) and Articles 50 and 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0147/2021),

— 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 7 September 2021 ([1]),

— having regard to the opinion of the European Economic and Social Committee of 22 September 2021 ([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 29 June 2022 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 opinions of the Committee on Economic and Monetary Affairs, the Committee on Employment and Social Affairs, the Committee on the Environment, Public Health and Food Safety, the Committee on Foreign Affairs, the Committee on Development and the Committee on Women's Rights and Gender Equality,

— having regard to the letter from the Committee on Industry, Research and Energy,

— having regard to the report of the Committee on Legal Affairs (A9-0059/2022),

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.

P9_TC1-COD(2021)0104

Position of the European Parliament adopted at first reading on 10 November 2022 with a view to the adoption of Directive (EU) 2022/… of the European Parliament and of the Council amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting

(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Directive (EU) 2022/2464.)

([1]) OJ C 446, 3.11.2021, p. 2.
([2]) OJ C 517, 22.12.2021, p. 51.