



P10_TA(2025)0064

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

European Parliament legislative resolution of 3 April 2025 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 (COM(2025)0080 – C10-0038/2025 – 2025/0044(COD))

(Ordinary legislative procedure: first reading)

(C/2025/4392)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2025)0080),
 - 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 (C10-0038/2025),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinion of the European Economic and Social Committee of 26 March 2025 ⁽¹⁾,
 - having regard to Rules 60 and 170 of its Rules of Procedure,
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⁾ Not yet published in the Official Journal.

P10_TC1-COD(2025)0044

Position of the European Parliament adopted at first reading on 3 April 2025 with a view to the adoption of Directive (EU) 2025/... 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

(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Directive (EU) 2025/794.)
