

Amendment 392**Gilles Lebreton, Alessandra Basso, Gunnar Beck, Virginie Joron**
on behalf of the ID Group**Report****A9-0184/2023****Lara Wolters**Corporate Sustainability Due Diligence
(COM(2022)0071 – C9-0050/2022 – 2022/0051(COD))**Proposal for a directive****Article 1 – paragraph 1 – subparagraph 1 – point a***Text proposed by the Commission**Amendment*

(a) on obligations for companies regarding actual and potential human rights adverse impacts and environmental adverse impacts, with respect to their own operations, the operations of their subsidiaries, and the **value** chain operations carried out by entities with whom the company has an established business relationship and

(a) on obligations for companies regarding actual and potential human rights adverse impacts and environmental adverse impacts, with respect to their own operations, the operations of their subsidiaries, and the **supply** chain operations carried out by entities with whom the company has an established business relationship and

Or. en

Justification

It is difficult for a company to control its entire value chain, both upstream (supplier side) and downstream (customers, retailers, product used...). For a realistic possibility to achieve the objectives of the proposal, the mandatory (and comprehensive) provisions should be limited to those parts of the supply chain with which businesses have direct contractual supplier relationships. This amendment applies to the whole text; its adoption will require corresponding changes throughout the text.

24.5.2023

A9-0184/393

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on behalf of the ID Group

Report

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Corporate Sustainability Due Diligence
(COM(2022)0071 – C9-0050/2022 – 2022/0051(COD))

Proposal for a directive

Article 2 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Member States shall ensure that undertakings constituted in accordance with the legislation of a third country and falling within the scope in accordance with this Article, declare and demonstrate that they comply with obligations equivalent to those laid down in this Directive in the third countries where they have their head office, a subsidiary or a branch. The Commission shall be empowered to adopt measures to establish a mechanism for determining the equivalence of the obligations required by this Directive and to establish general equivalence criteria for due diligence standards.

Or. en

Amendment 394

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Corporate Sustainability Due Diligence
(COM(2022)0071 – C9-0050/2022 – 2022/0051(COD))

Proposal for a directive**Article 15 – title***Text proposed by the Commission**Amendment***Article 15****deleted*****Combating climate change***

1. Member States shall ensure that companies referred to in Article 2(1), point (a), and Article 2(2), point (a), shall adopt a plan to ensure that the business model and strategy of the company are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement. This plan shall, in particular, identify, on the basis of information reasonably available to the company, the extent to which climate change is a risk for, or an impact of, the company's operations.

2. Member States shall ensure that, in case climate change is or should have been identified as a principal risk for, or a principal impact of, the company's operations, the company includes emission reduction objectives in its plan.

3. Member States shall ensure that companies duly take into account the fulfilment of the obligations referred to in paragraphs 1 and 2 when setting variable remuneration, if variable remuneration is linked to the contribution of a director to the company's business strategy and long-term interests and sustainability.

Or. en

