



Plenary sitting

B9-0493/2023

6.12.2023

MOTION FOR A RESOLUTION

pursuant to Rule 111(3) of the Rules of Procedure

on the Commission delegated directive of 17 October 2023 amending Directive 2013/34/EU of the European Parliament and of the Council as regards the adjustments of the size criteria for micro, small, medium-sized and large undertakings or groups
(C(2023)07020 – 2023/2922(DEA))

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European Parliament resolution on the Commission delegated directive of 17 October 2023 amending Directive 2013/34/EU of the European Parliament and of the Council as regards the adjustments of the size criteria for micro, small, medium-sized and large undertakings or groups (C(2023)07020 – 2023/2922DEA)

The European Parliament,

- having regard to the Commission delegated directive of 17 October 2023 amending Directive 2013/34/EU of the European Parliament and of the Council as regards the adjustments of the size criteria for micro, small, medium-sized and large undertakings or groups (C(2023)07020),
 - having regard to Article 290 of the Treaty on the Functioning of the European Union,
 - having regard to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC¹, and in particular Article 3(13) and Article 49(5) thereof,
 - having regard to Rule 111(3) of its Rules of Procedure,
- A. whereas the Commission delegated directive (EU) of 17 October 2023 amending Directive 2013/34/EU of the European Parliament and of the Council as regards the adjustments of the size criteria for micro, small, medium-sized and large undertakings or groups does not increase the financial and employment thresholds sufficiently;
- B. whereas this delegated act is an elementary building block for bureaucratic issues for undertakings, as the thresholds laid down in Article 3 of Directive 2013/34/EU based on the size criteria set out therein, namely ‘balance sheet total’, ‘net turnover’ and ‘average number of employees during the financial year’, are decisive for the reporting obligations for companies resulting from Directive (EU) 2022/2464 of the European Parliament and of the Council² and Regulation (EU) 2020/852 of the European Parliament and of the Council³, and for those which are expected to result from the future Corporate Sustainability Due Diligence Directive⁴, as the thresholds of Directive 2013/34/EU specify the company size above which the aforementioned

¹ OJ L 182, 29.6.2013, p. 19.

² Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15).

³ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).

⁴ Proposal for a Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937, (COM(2022)0071).

legislative acts are to be applied;

- C. whereas all Union institutions must make every effort to consolidate and simplify the Union *acquis*, to merge and eliminate overlapping and duplicative legislation and reduce the burden on citizens, businesses and administrations in Member States;
1. Objects to the Commission delegated directive;
 2. Instructs its President to forward this resolution to the Commission and to notify it that the delegated directive cannot enter into force;
 3. Considers that the Commission delegated directive:
 - (a) does not provide a sustainable and suitable methodology to adjust for the effects of inflation the size criteria concerning the balance sheet and the net turnover having regard to inflation expectations;
 - (b) does not adjust the employment threshold, even though it was frequently asked in the public feedback consultation procedure;
 - (c) jeopardises the institutions' intention to reduce bureaucracy and reporting obligations with regard to competitiveness, the prosperity of EU citizens and the safeguarding of sustainable and secure jobs;
 4. Calls on the Commission to submit a new delegated act which takes account of the following recommendations:
 - (a) Introduce safeguards to adjust for the effects of inflation the size criteria concerning the balance sheet and the net turnover size having regard to inflation expectations, e.g. by introducing an automatic adjustment mechanism above a certain inflation threshold;
 - (b) Adjust the average number of employees' criterion, especially, but not limited to, to the definition of large companies or groups, which should be increased from 250 employees to at least 500 employees;
 - (c) Consider to develop a holistic policy approach by adding to the categories of undertakings and groups in Article 3 of Directive 2013/34/EU definitions for small mid-cap undertakings with 501 to 1 000 employees and mid-cap companies with 1 001 to 1 500 employees, taking into account appropriate balance sheet and net turnover size criteria for both categories. Further efforts should then be made to transfer these mid-cap definitions to other areas of legislation and recommendations without delay, such as the Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises⁵;
 5. Instructs its President to forward this resolution to the Council and to the governments and parliaments of the Member States.

⁵ OJ L 124, 20.5.2003, p. 36.