



**2023/0368(COD)**

12.1.2024

# OPINION

of the Committee on Economic and Monetary Affairs

for the Committee on Legal Affairs

on the proposal for a decision of the European Parliament and of the Council amending Directive 2013/34/EU as regards the time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings  
(COM(2023)0596 – C9-0386/2023 – 2023/0368(COD))

Rapporteur for opinion: Jessica Polfjård

PA\_Legapp

## SHORT JUSTIFICATION

The Corporate Sustainability Reporting Directive (CSRD) requires large companies, listed small and medium-sized companies, and parent companies of large groups to report certain sustainability information.

This reporting must follow standards that are to be adopted by the Commission through delegated acts. A first general set of such standards was adopted by the Commission in July 2023. A second sector specific set of standards is scheduled to be adopted by June 2024.

As part of its competitiveness agenda, the Commission has committed to simplify reporting requirements for companies. The Commission has therefore proposed to postpone the adoption of the second set of standards under the CSRD by two years. This would mean these standards are adopted in June 2026 instead of June 2024, as currently foreseen.

The rapporteur is of the opinion that this postponement will give companies necessary breathing space while ensuring the proper and full implementation the new sustainability requirements under the CSRD. No amendments to the Commission's decision are therefore proposed.

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The Committee on Economic and Monetary Affairs calls on the Committee on Legal Affairs, as the committee responsible, to propose that Parliament adopt its position at first reading, taking over the Commission proposal.

## FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

19	+
ECR	Michiel Hoogeveen, Dorien Rookmaker
ID	France Jamet, Antonio Maria Rinaldi, Marco Zanni
NI	Enikő Győri
PPE	Anna-Michelle Asimakopoulou, Isabel Benjumea Benjumea, Stefan Berger, Markus Ferber, Monika Hohlmeier, Danuta Maria Hübner, Othmar Karas, Aušra Maldeikienė, Lídia Pereira, Andreas Schwab
Renew	Gilles Boyer, Georgios Kyrtzos, Eva Maria Poptcheva

5	-
NI	Lefteris Nikolaou-Alavanos
Renew	Engin Eroglu
Verts/ALE	Claude Gruffat, Stasys Jakeliūnas, Piernicola Pedicini

12	0
S&D	Clara Aguilera, Marek Belka, Jonás Fernández, Eero Heinäluoma, Dietmar Köster, Aurore Lalucq, Margarida Marques, Csaba Molnár, René Repasi, Alfred Sant, Paul Tang, Irene Tinagli

**Key to symbols:**

+ : in favour

- : against

0 : abstention

**ANNEX: ENTITIES OR PERSONS  
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT**

The rapporteur declares under her exclusive responsibility that she did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

## PROCEDURE – COMMITTEE ASKED FOR OPINION

<b>Title</b>	Amending Directive 2013/34/EU as regards the time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings
<b>References</b>	COM(2023)0596 – C9-0386/2023 – 2023/0368(COD)
<b>Committee responsible</b> Date announced in plenary	JURI 20.11.2023
<b>Opinion by</b> Date announced in plenary	ECON 20.11.2023
<b>Rapporteur for the opinion</b> Date appointed	Jessica Polfjård 25.10.2023
<b>Date adopted</b>	11.1.2024
<b>Result of final vote</b>	+: 19 –: 5 0: 12
<b>Members present for the final vote</b>	Anna-Michelle Asimakopoulou, Marek Belka, Isabel Benjumea Benjumea, Stefan Berger, Gilles Boyer, Engin Eroglu, Markus Ferber, Jonás Fernández, Claude Gruffat, Enikő Győri, Eero Heinäluoma, Michiel Hoogeveen, Danuta Maria Hübner, Stasys Jakeliūnas, France Jamet, Othmar Karas, Georgios Kyrtos, Aurore Lalucq, Aušra Maldeikienė, Csaba Molnár, Denis Nesci, Lefteris Nikolaou-Alavanos, Piernicola Pedicini, Lídia Pereira, Eva Maria Poptcheva, Antonio Maria Rinaldi, Alfred Sant, Paul Tang, Irene Tinagli, Marco Zanni
<b>Substitutes present for the final vote</b>	Monika Hohlmeier, Margarida Marques, René Repasi, Andreas Schwab
<b>Substitutes under Rule 209(7) present for the final vote</b>	Clara Aguilera, Dietmar Köster