OPINION

of the Committee on the Environment, Public Health and Food Safety

for the Committee on Legal Affairs


Rapporteur for opinion: Tiemo Wölken
Amendment 1
Proposal for a directive
Recital 1

Text proposed by the Commission

(1) The Union is founded on the respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights as enshrined in the EU Charter of Fundamental Rights. Those core values that have inspired the Union’s own creation, as well as the universality and indivisibility of human rights, and respect for the principles of the United Nations Charter and international law, should guide the Union’s action on the international scene. Such action includes fostering the sustainable economic, social and environmental development of developing countries.

Amendment

(1) The Union is founded on the respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights as enshrined in the EU Charter of Fundamental Rights. Article 191 of the Treaty on the Functioning of the European Union (TFEU) states that Union policy should contribute to preserving, protecting and improving the quality of the environment, protecting human health, prudent and rational utilisation of natural resources and promoting measures at international level to deal with regional or world wide environmental problems, and in particular combating climate change. Those core values that have inspired the Union’s own creation, as well as the universality and indivisibility of human and environmental rights, and respect for the principles of the United Nations Charter and international law, should guide the Union’s action on the international scene. Such action includes, inter alia, fostering the sustainable economic, social and environmental development of developing countries.

Amendment 2
Proposal for a directive
Recital 2

Text proposed by the Commission

(2) A high level of protection and improvement of the quality of the environment and promoting European core values are among the priorities of the Union, as set out in the Commission’s Communication on A European Green

Amendment

(2) A high level of protection and improvement of the quality of the environment, achieving climate neutrality by 2050, and promoting European core values are among the priorities of the Union, as set out in the Commission’s
Deal. These objectives require the involvement not only of the public authorities but also of private actors, in particular companies.

Communication on a European Green Deal. These objectives require the involvement not only of the public authorities but also of private actors, in particular companies.

Amendment 3
Proposal for a directive
Recital 4

Text proposed by the Commission

(4) The behaviour of companies across all sectors of the economy is key to success in the Union’s sustainability objectives as Union companies, especially large ones, rely on global value chains. It is also in the interest of companies to protect human rights and the environment, in particular given the rising concern of consumers and investors regarding these topics. Several initiatives fostering enterprises which support value-oriented transformation already exist on Union, as well as national level.

Amendment

(4) The behaviour of companies across all sectors of the economy is key to success in the Union’s sustainability objectives as Union companies, especially large ones, rely on global value chains. It is also in the interest of companies to protect human rights, and the environment and climate, in particular given the need for long-term sustainability as a prerequisite for ensuring economic development for future generations and the rising concern of consumers and investors regarding these topics. Several initiatives fostering enterprises which support value-oriented transformation already exist on Union, as well as national level.

78 E.g. https://www.economie.gouv.fr/entreprises/societe-mission
Amendment 4
Proposal for a directive
Recital 8 a (new)

Text proposed by the Commission

(8a) International agreements under the United Nations Convention on Biological Diversity, to which the Union and the Member States are parties, such as the recent “Kunming-Montreal Global Biodiversity Framework” (GBF), set out precise goals and targets to address the global biodiversity collapse, including restoration, conservation, halting species extinction, reducing risks associated with pesticides and environmentally harmful subsidies. The role of the private sector, in particular its investment strategies, is considered central to achieve these objectives.

Amendment 5
Proposal for a directive
Recital 9

Text proposed by the Commission

(9) In the European Climate Law, the Union also legally committed to becoming climate-neutral by 2050 and to reducing emissions by at least 55% by 2030. Both these commitments require changing the way in which companies produce and procure. The Commission’s 2030 Climate Target Plan models various degrees of emission reductions required from different economic sectors, though all need to see considerable reductions under all scenarios for the Union to meet its climate objectives. The Plan also underlines that “changes in corporate governance rules and practices, including on sustainable finance, will make company owners and managers prioritise sustainability objectives in their
actions and strategies.” The 2019 Communication on the European Green Deal sets out that all Union actions and policies should pull together to help the Union achieve a successful and just transition towards a sustainable future. It also sets out that sustainability should be further embedded into the corporate governance framework.

The General Union Environmental Action Programme to 2030 (the ‘8th EAP’) aims to accelerate the green transition to a climate-neutral, resilient and competitive circular economy and to protect, restore and improve the state of the environment by, inter alia, halting and reversing biodiversity loss. The 8th EAP also has the long-term priority objective that by 2050 at the latest, people live well, within the planetary boundaries in a well-being economy where nothing is wasted, growth is regenerative, climate neutrality in the Union has been achieved and inequalities have been significantly reduced. The 2019 Communication on the European Green Deal sets out that all Union actions and policies should pull together to help the Union achieve a successful and just transition towards a sustainable future. It also sets out that sustainability should be further embedded into the corporate governance framework.

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87 SWD/2020/176 final.


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Amendment 6
Proposal for a directive
Recital 11

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Text proposed by the Commission

(11) The Action Plan on a Circular Economy\textsuperscript{91}, the Biodiversity strategy\textsuperscript{92}, the Farm to Fork strategy\textsuperscript{93} and the Chemicals strategy\textsuperscript{94} and Updating the 2020 New Industrial Strategy: Building a stronger Single Market for Europe’s recovery\textsuperscript{95}. Industry 5.0\textsuperscript{96} and the European Pillar of Social Rights Action Plan\textsuperscript{97} and the 2021 Trade Policy Review\textsuperscript{98} list an initiative on sustainable corporate governance among their elements.

Amendment

(11) The Action Plan on a Circular Economy\textsuperscript{91}, the Biodiversity strategy\textsuperscript{92}, the Farm to Fork strategy\textsuperscript{93} and the Chemicals strategy\textsuperscript{94}, the Pharmaceutical Strategy\textsuperscript{94a}, the 2021 EU Action Plan Towards Zero Pollution for Air, Water and Soil\textsuperscript{94b} and Updating the 2020 New Industrial Strategy: Building a stronger Single Market for Europe’s recovery\textsuperscript{95}, Industry 5.0\textsuperscript{96} and the European Pillar of Social Rights Action Plan\textsuperscript{97} and the 2021 Trade Policy Review\textsuperscript{98} list an initiative on sustainable corporate governance among their elements. Due diligence requirements under this Directive should therefore contribute to preserving and restoring biodiversity and by improving the state of the environment, in particular air, water and soil. They should also contribute towards accelerating the transition to a non-toxic circular economy. Due diligence requirements under this Directive should also contribute to the objectives of the Zero Pollution Action Plan of creating a toxic-free environment and protecting the health and well-being of people, animals and ecosystems from environment-related risks and negative impacts.

\textsuperscript{91} Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on A new Circular Economy Action Plan For a cleaner and more competitive Europe (COM/2020/98 final).

\textsuperscript{92} Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the EU Biodiversity Strategy for 2030 Bringing nature back into our lives (COM/2020/380 final).

\textsuperscript{94a} Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on A new Circular Economy Action Plan For a cleaner and more competitive Europe (COM/2020/98 final).

\textsuperscript{94b} Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the EU Biodiversity Strategy for 2030 Bringing nature back into our lives (COM/2020/380 final).
Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on A Farm to Fork Strategy for a fair, healthy and environmentally-friendly food system (COM/2020/381 final).

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the Chemicals Strategy for Sustainability Towards a Toxic-Free Environment (COM/2020/667 final).

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the Pharmaceutical Strategy for Europe (COM/2020/761 final).

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the Pathway to a Healthy Planet for All, EU Action Plan: 'Towards Zero Pollution for Air, Water and Soil' COM(2021) 400 final.

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on Updating the 2020 New Industrial Strategy: Building a stronger Single Market for Europe’s recovery (COM/2021/350 final).


Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee

Amendment 7

Proposal for a directive
Recital 20

Text proposed by the Commission

(20) In order to allow companies to properly identify the adverse impacts in their value chain and to make it possible for them to exercise appropriate leverage, the due diligence obligations should be limited in this Directive to established business relationships. For the purpose of this Directive, established business relationships should mean such direct and indirect business relationships which are, or which are expected to be lasting, in view of their intensity and duration and which do not represent a negligible or ancillary part of the value chain. The nature of business relationships as “established” should be reassessed periodically, and at least every 12 months. If the direct business relationship of a company is established, then all linked indirect business relationships should also be considered as established regarding that company.

Amendment

(20) In order to allow companies to properly identify the adverse impacts in their value chain and to make it possible for them to exercise appropriate leverage, the due diligence obligations in this Directive should cover all business relationships. For the purpose of this Directive, business relationships should mean direct and indirect business relationships.

Amendment 8

Proposal for a directive
Recital 21

Text proposed by the Commission

(21) Under this Directive, EU companies with more than 500 employees on average and a worldwide net turnover exceeding EUR 150 million in the

Amendment

(21) Under this Directive, EU companies with more than 250 employees on average and a worldwide net turnover exceeding EUR 40 million in the
financial year preceding the last financial year should be required to comply with due diligence. As regards companies which do not fulfil those criteria, but which had more than 250 employees on average and more than EUR 40 million worldwide net turnover in the financial year preceding the last financial year and which operate in one or more high-impact sectors, due diligence should apply 2 years after the end of the transposition period of this directive, in order to provide for a longer adaptation period. In order to ensure a proportionate burden, companies operating in such high-impact sectors should be required to comply with more targeted due diligence focusing on severe adverse impacts. Temporary agency workers, including those posted under Article 1(3), point (c), of Directive 96/71/EC, as amended by Directive 2018/957/EU of the European Parliament and of the Council, should be included in the calculation of the number of employees in the user company. Posted workers under Article 1(3), points (a) and (b), of Directive 96/71/EC, as amended by Directive 2018/957/EU, should only be included in the calculation of the number of employees of the sending company.


Amendment 9

Proposal for a directive
Recital 22

Text proposed by the Commission

(22) In order to reflect the priority areas of international action aimed at tackling

Amendment

(22) In order to reflect the priority areas of international action aimed at tackling
human rights and environmental issues, the selection of high-impact sectors for the purposes of this Directive should be based on existing sectoral OECD due diligence guidance. The following sectors should be regarded as high-impact for the purposes of this Directive: the manufacture of textiles, leather and related products (including footwear), and the wholesale trade of textiles, clothing and footwear; agriculture, forestry, fisheries (including aquaculture), the manufacture of food products, and the wholesale trade of agricultural raw materials, live animals, wood, food, and beverages; the extraction of mineral resources regardless of where they are extracted from (including crude petroleum, natural gas, coal, lignite, metals and metal ores, as well as all other, non-metallic minerals and quarry products), the manufacture of basic metal products, other non-metallic mineral products and fabricated metal products (except machinery and equipment), and the wholesale trade of mineral resources, basic and intermediate mineral products (including metals and metal ores, construction materials, fuels, chemicals and other intermediate products). As regards the financial sector, due to its specificities, in particular as regards the value chain and the services offered, even if it is covered by sector-specific OECD guidance, it should not form part of the high-impact sectors covered by this Directive. At the same time, in this sector, the broader coverage of actual and potential adverse impacts should be ensured by also including very large companies in the scope that are regulated financial undertakings, even if they do not have a legal form with limited liability.

human rights, environmental and climate issues, the selection of high-impact sectors for the purposes of this Directive should be based on existing sectoral OECD due diligence guidance. The following sectors should be regarded as high-impact for the purposes of this Directive: the manufacture of textiles, fur, leather and related products (including footwear), and the wholesale trade of textiles, clothing and footwear; agriculture, forestry, fisheries (including aquaculture), the manufacture of food products, and the wholesale trade of agricultural raw materials, live animals, animal products, wood, food, and beverages; energy and resource extraction, including the extraction, transport and handling of mineral resources regardless of where they are extracted from (including crude petroleum, natural gas, coal, lignite, metals and metal ores, as well as all other, non-metallic minerals and quarry products), the manufacture of basic metal products, other non-metallic mineral products and fabricated metal products (except machinery and equipment), and the wholesale trade of mineral resources, basic and intermediate mineral products (including metals and metal ores, construction materials, fuels, chemicals and other intermediate products). As regards the financial sector, due to its specificities, in particular as regards the value chain and the services offered, even if it is covered by sector-specific OECD guidance, it should not form part of the high-impact sectors covered by this Directive. At the same time, in this sector, the broader coverage of actual and potential adverse impacts should be ensured by also including very large companies in the scope that are regulated financial undertakings, even if they do not have a legal form with limited liability.
Amendment 10

Proposal for a directive
Recital 22 a (new)

Text proposed by the Commission

(22a) This Directive acknowledges the 'One Health' approach as an integrated and unifying approach that aims to sustainably balance and optimize the health of people, animals and ecosystems. The 'One Health' approach recognises that the health of humans, domestic and wild animals, plants, and the wider environment, including ecosystems, are closely interlinked and inter-dependent. Therefore, this Directive takes into account the key role of the health sector in climate adaptation, and commits to making our health systems environmentally sustainable, climate-neutral and resilient at the latest by 2050. Companies in the relevant sectors should strive to ensure that the five freedoms for animal welfare are respected. In regards to aquaculture, the OIE Aquatic Animal Health Code standards on transport and slaughter and the EU Platform on Animal Welfare Fish Welfare Guidelines on water quality and handling for the welfare of farmed vertebrate fish should be fully respected. In respect to the G7 commitment to acknowledge the rapid rise in antimicrobial resistance (AMR) at the global scale, it is necessary to promote the prudent and responsible use of antibiotics in human and veterinary medicines, raise awareness on sepsis, lead in the development of integrated surveillance systems based on a 'One Health' approach, concurrently advance access to antimicrobials, strengthen research and innovation for new antibiotics in international partnerships, and incentivise the development of new antimicrobial treatments with a particular emphasis on pull incentives.
Amendment 11
Proposal for a directive
Recital 23

Text proposed by the Commission

(23) In order to achieve fully the objectives of this Directive addressing human rights and adverse environmental impacts with respect to companies’ operations, subsidiaries and value chains, third-country companies with significant operations in the EU should also be covered. More specifically, the Directive should apply to third-country companies which generated a net turnover of at least EUR 150 million in the Union in the financial year preceding the last financial year or a net turnover of more than EUR 40 million but less than EUR 150 million in the financial year preceding the last financial year in one or more of the high-impact sectors, as of 2 years after the end of the transposition period of this Directive.

Amendment

(23) In order to achieve fully the objectives of this Directive addressing human rights and environmental adverse impacts with respect to companies’ operations, products and services, subsidiaries and value chains, third-country companies with significant operations in the EU should also be covered. More specifically, the Directive should apply to third-country companies which generated a worldwide net turnover of more than EUR 40 million in the financial year preceding the last financial year.

Amendment 12
Proposal for a directive
Recital 24 a (new)

Text proposed by the Commission

(24a) Companies that are part of a group, including subsidies and parent companies, may not always have the same value chain. However, it may be that due diligence processes and actions are conducted at the level of the group. In this regard, parent companies may fulfil the due diligence obligations under this Directive on behalf of the companies which are their subsidiaries falling under the scope of this Directive.
Amendment 13

Proposal for a directive
Recital 25

Text proposed by the Commission

(25) In order to achieve a meaningful contribution to the sustainability transition, due diligence under this Directive should be carried out with respect to adverse human rights impact on protected persons resulting from the violation of one of the rights and prohibitions as enshrined in the international conventions as listed in the Annex to this Directive. In order to ensure a comprehensive coverage of human rights, a violation of a prohibition or right not specifically listed in that Annex which directly impairs a legal interest protected in those conventions should also form part of the adverse human rights impact covered by this Directive, provided that the company concerned could have reasonably established the risk of such impairment and any appropriate measures to be taken in order to comply with the due diligence obligations under this Directive, taking into account all relevant circumstances of their operations, such as the sector and operational context. Due diligence should further encompass adverse environmental impacts resulting from the violation of one of the prohibitions and obligations pursuant to the international environmental conventions listed in the Annex to this Directive.

Amendment

(25) In order to achieve a meaningful contribution to the sustainability transition, due diligence under this Directive should be carried out with respect to adverse human rights impact on protected persons resulting from the violation of one of the rights and prohibitions as enshrined in the international conventions as listed in the Annex to this Directive. In order to ensure a comprehensive coverage of human rights, a violation of a prohibition or right not specifically listed in that Annex which directly impairs a legal interest protected in those conventions should also form part of the adverse human rights impact covered by this Directive, provided that the company concerned could have reasonably established the risk of such impairment and any appropriate measures to be taken in order to comply with the due diligence obligations under this Directive, taking into account all relevant circumstances of their operations, such as the sector and operational context. Due diligence should further encompass adverse environmental impacts associated with the environmental categories of climate change mitigation, climate change adaptation, the sustainable use and protection of soil, water and marine resources, the transition to a circular economy, pollution prevention and control, including harmful substances, the protection and restoration of biodiversity and ecosystems, and resulting from the failure to comply with obligations in line with the relevant provisions of the instruments listed in the Annex to this Directive.
Amendment 14
Proposal for a directive
Recital 27

Text proposed by the Commission

(27) In order to conduct appropriate human rights, and environmental due diligence with respect to their operations, subsidiaries, and their value chains, companies covered by this Directive should integrate due diligence into corporate policies, identify, prevent and mitigate as well as bring to an end and minimise the extent of potential and actual adverse human rights and environmental impacts, establish and maintain a complaints procedure, monitor the effectiveness of the taken measures in accordance with the requirements that are set up in this Directive and communicate publicly on their due diligence. In order to ensure clarity for companies, in particular the steps of preventing and mitigating potential adverse impacts and of bringing to an end, or when this is not possible, minimising actual adverse impacts should be clearly distinguished in this Directive.

Amendment

(27) In order to conduct appropriate human rights, environmental and climate due diligence with respect to their operations, products and services, their subsidiaries, and their value chains, companies covered by this Directive should integrate due diligence into corporate policies with short-, medium- and long-term measures and targets, identify, prevent and mitigate as well as bring to an end and minimise the extent of potential and actual adverse human rights, and environmental and climate impacts, meaningfully engage with stakeholders establish and maintain a complaints procedure, monitor and assess the effectiveness of the taken measures in accordance with the requirements that are set up in this Directive and communicate publicly on their due diligence and meaningfully engage with stakeholders. In order to ensure clarity for companies, in particular the steps of preventing and mitigating potential adverse impacts and of bringing to an end, or when this is not possible, minimising actual adverse impacts should be clearly distinguished in this Directive.

Amendment 15
Proposal for a directive
Recital 29 a (new)

Text proposed by the Commission

(29a) Due diligence obligations should be recognised as an ongoing and dynamic process instead of a ‘box-ticking exercise’ and due diligence strategies should therefore be in line with the dynamic
nature of adverse impacts. Those strategies should cover every actual or potential adverse impact on human rights, the environment, including climate or good governance, although the severity and likelihood of the adverse impact, the company's ability to address the adverse impact, and the company's direct contribution to the cause of the adverse impact should be considered in the context of a prioritisation policy, where it is not feasible to prevent, neutralise or correct all identified adverse impacts at the same time.

Amendment 16
Proposal for a directive
Recital 30

Text proposed by the Commission

(30) Under the due diligence obligations set out by this Directive, a company should identify actual or potential adverse human rights and environmental impacts. In order to allow for a comprehensive identification of adverse impacts, such identification should be based on quantitative and qualitative information. For instance, as regards adverse environmental impacts, the company should obtain information about baseline conditions at higher risk sites or facilities in value chains. Identification of adverse impacts should include assessing the human rights, and environmental context in a dynamic way and in regular intervals: prior to a new activity or relationship, prior to major decisions or changes in the operation; in response to or anticipation of changes in the operating environment; and periodically, at least every 12 months, throughout the life of an activity or relationship. Regulated financial undertakings providing loan, credit, or other financial services should identify the adverse impacts only at the inception of the contract. When identifying adverse

Amendment

(30) Under the due diligence obligations set out by this Directive, a company should identify actual or potential adverse human rights, climate and other environmental impacts. In order to allow for a comprehensive identification of adverse impacts, such identification should be based on quantitative and qualitative information. For instance, as regards adverse climate and other environmental impacts, the company should obtain information about baseline conditions at higher risk sites or facilities in value chains. Identification of adverse impacts should include assessing the human rights, environmental, and climate context in a dynamic way and in regular intervals: prior to a new activity or relationship, prior to major decisions or changes in the operation; in response to or anticipation of changes in the operating environment; and periodically, at least every 12 months, throughout the life of an activity or relationship. Regulated financial undertakings providing loan, credit, or other financial services should identify the
impacts, companies should also identify and assess the impact of a business relationship’s business model and strategies, including trading, procurement and pricing practices. Where the company cannot prevent, bring to an end or minimize all its adverse impacts at the same time, it should be able to prioritize its action, provided it takes the measures reasonably available to the company, taking into account the specific circumstances.

Amendment 17
Proposal for a directive
Recital 31

Text proposed by the Commission

Amendment

In order to avoid undue burden on the smaller companies operating in high-impact sectors which are covered by this Directive, those companies should only be obliged to identify those actual or potential severe adverse impacts that are relevant to the respective sector.

Amendment 18
Proposal for a directive
Recital 34

Text proposed by the Commission

Amendment

(34) So as to comply with the prevention and mitigation obligation under this Directive, companies should be required to take the following actions, where relevant. Where necessary due to the complexity of prevention measures, companies should adverse impacts only at the inception of the contract. When identifying adverse impacts, companies should also identify and assess the impact of a business relationship's business model and strategies, including trading, procurement and pricing practices. Where the company cannot prevent, bring to an end or minimize all its adverse impacts at the same time, it should develop and implement a prioritisation strategy, which should take into account the level of severity, likelihood and reversibility of the different potential adverse impacts on human rights, the environment and climate and the consultation with stakeholders.
develop and implement a prevention action plan. Companies should seek to obtain contractual assurances from a direct partner with whom they have an established business relationship that it will ensure compliance with the code of conduct or the prevention action plan, including by seeking corresponding contractual assurances from its partners to the extent that their activities are part of the companies’ value chain. The contractual assurances should be accompanied by appropriate measures to verify compliance. To ensure comprehensive prevention of actual and potential adverse impacts, companies should also make investments which aim to prevent adverse impacts, provide targeted and proportionate support for an SME with which they have an established business relationship such as financing, for example, through direct financing, low-interest loans, guarantees of continued sourcing, and assistance in securing financing, to help implement the code of conduct or prevention action plan, or technical guidance such as in the form of training, management systems upgrading, and collaborate with other companies.

Amendment 19

Proposal for a directive
Recital 35

Text proposed by the Commission

(35) In order to reflect the full range of options for the company in cases where potential impacts could not be addressed by the described prevention or minimisation measures, this Directive should also refer to the possibility for the company to seek to conclude a contract with the indirect business partner, with a view to achieving compliance with the company’s code of conduct or a prevention action plan, and conduct appropriate measures to verify compliance of the

Amendment

(35) In order to reflect the full range of options for the company in cases where potential impacts could not be addressed by the described prevention or minimisation measures, this Directive should also refer to the possibility for the company to seek to conclude a contract with the indirect business partner, with a view to achieving compliance a prevention action plan, and conduct appropriate
appropriate measures to verify compliance of the indirect business relationship with the contract.

Amendment 20

Proposal for a directive
Recital 35 a (new)

Text proposed by the Commission

(35a) The European Union Agency for Fundamental Rights (FRA), the European Environment Agency, and, where relevant, other agencies such as the European Food and Safety Authority (EFSA), the European Innovation Council and SMEs executive agency (EISMEA) should issue guidelines in a digital and easily accessible format, free of charge on aspects including information on specific sectors or specific adverse impacts, highlighting inter alia specific risk factors and practical guidance.

Amendment 21

Proposal for a directive
Recital 38

Text proposed by the Commission

(38) Under the due diligence obligations set out by this Directive, if a company identifies actual human rights or environmental adverse impacts, it should take appropriate measures to bring those to an end. It can be expected that a company is able to bring to an end actual adverse impacts in their own operations and in subsidiaries. However, it should be clarified that, as regards established business relationships, where adverse impacts cannot be brought to an end, companies should minimise the extent of such adverse impacts.
such impacts. **Minimisation** of the extent of adverse impacts should require an outcome that is the closest possible to bringing the adverse impact to an end. To provide companies with legal clarity and certainty, this Directive should define which actions companies should be required to take for bringing actual human rights and environmental adverse impacts to an end and minimisation of their extent, *where relevant depending on the circumstances.*

**Amendment 22**

**Proposal for a directive**

**Recital 39**

*Text proposed by the Commission*

(39) So as to comply with the obligation of bringing to an end and minimising the extent of actual adverse impacts under this Directive, companies should be required to take the following actions, where relevant. They should neutralise the adverse impact or minimise its extent, with an action proportionate to the significance and scale of the adverse impact and to the contribution of the company’s conduct to the adverse impact. Where necessary due to the fact that the adverse impact cannot be immediately brought to an end, companies should develop and implement a corrective action plan with reasonable and clearly defined timelines for action and qualitative and quantitative indicators for measuring improvement. Companies should also seek to obtain *contractual* assurances from a direct business partner *with whom they have an established business relationship* that they will ensure compliance with the company’s code of conduct and, as necessary, a prevention action plan, including by seeking corresponding *contractual* assurances from its partners, to the extent that their activities are part of the company’s value chain. The assurances should be accompanied by the appropriate measures to verify compliance.

*Amendment*

(39) So as to comply with the obligation of bringing to an end and minimising the extent of actual adverse impacts under this Directive, companies should be required to take the following actions, where relevant. They should neutralise the adverse impact or minimise its extent, with an action proportionate to the significance and scale of the adverse impact and to the contribution of the company’s conduct to the adverse impact. Where necessary due to the fact that the adverse impact cannot be immediately brought to an end, companies should develop and implement a corrective action plan with reasonable and clearly defined timelines for action and qualitative and quantitative indicators for measuring improvement. Companies should also seek to obtain assurances, from a direct business partner that they will ensure compliance with the company’s code of conduct and, as necessary, a prevention action plan, including by seeking corresponding assurances from its partners, to the extent that their activities are part of the company’s value chain. The assurances should be accompanied by the appropriate measures to verify compliance.
The contractual assurances should be accompanied by the appropriate measures to verify compliance. Finally, companies should also make investments aiming at ceasing or minimising the extent of adverse impact, provide targeted and proportionate support for an SMEs with which they have an established business relationship and collaborate with other entities, including, where relevant, to increase the company’s ability to bring the adverse impact to an end.

Amendment 23

Proposal for a directive
Recital 44 a (new)

Text proposed by the Commission

Amendment

(44a) Companies should provide stakeholders adequate, comprehensive meaningful information about actual and potential adverse human rights, environmental and climate impacts and the actions taken to respect their due diligence. Stakeholders should also be able to request additional information from a company regarding the actions taken to comply with the obligations set in this Directive.

Amendment 24

Proposal for a directive
Recital 46 a (new)

Text proposed by the Commission

Amendment

(46a) Stakeholders, including human rights and environmental defenders should be engaged effectively, meaningfully and in an appropriate manner by companies throughout the entire due diligence process. Companies should provide meaningful information to
stakeholders about actual and potential adverse human rights, environmental and climate impacts of particular operations, projects and investments, in a timely and culturally sensitive and accessible manner taking into account specifics of the stakeholder group, such as possible vulnerabilities. Companies must respect the rights of indigenous peoples, as laid out in the United Nations Declaration on the Rights of Indigenous Peoples, including free, prior and informed consent and indigenous peoples’ right to self-determination.

Amendment 25

Proposal for a directive
Recital 50

Text proposed by the Commission

(50) In order to ensure that this Directive effectively contributes to combating climate change, companies should 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. In case climate is or should have been identified as a principal risk for or a principal impact of the company’s operations, the company should include emissions reduction objectives in its plan.

Amendment

(50) In order to ensure that this Directive effectively contributes to combating climate change, companies should in consultation with stakeholders adopt a plan to ensure that the business model and strategy of the company are aligned with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement, as well as the objective of achieving climate neutrality by 2050 as established in Regulation (EU) 2021/1119 (European Climate Law). The plan should take into account the entire value chain and include time-bound targets related to their climate objectives for scope 1, 2 and, where relevant, 3 emissions, including absolute emission reduction targets for greenhouse gas and, where relevant, methane emissions, for 2030 and in five-year steps up to 2050. The plan should take due account of the latest recommendations of the Intergovernmental Panel on Climate Change (IPCC) and the European Scientific Advisory Board on Climate
Change, consider risks and impacts of climate action for the company, identify decarbonisation levers within the company’s business and value chain and develop implementing actions to achieve the company’s climate targets based on current scientific data. The plans should include clear obligations for directors and board members to ensure that environmental and climate risks and impacts are addressed in the company’s strategy.

Amendment 26

Proposal for a directive
Recital 51

Text proposed by the Commission

(51) With a view to ensure that such emission reduction plan is properly implemented and embedded in the financial incentives of directors, the plan should be duly taken into account when setting directors’ 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.

Amendment

(51) The climate targets and transition plan should be properly implemented and embedded in the financial incentives of directors, the plan should be duly taken into account when setting directors’ variable remuneration.

Amendment 27

Proposal for a directive
Recital 63

Text proposed by the Commission

(63) In all Member States’ national laws, directors owe a duty of care to the company. In order to ensure that this general duty is understood and applied in a manner which is coherent and consistent with the due diligence obligations introduced by this Directive and that directors systematically take into account

Amendment

(63) In all Member States’ national laws, directors owe a duty of care to the company. In order to ensure that this general duty is understood and applied in a manner which is coherent and consistent with the due diligence obligations introduced by this Directive and that directors systematically integrate
sustainability matters in their decisions, this Directive should clarify, in a harmonised manner, the general duty of care of directors to act in the best interest of the company, by laying down that directors take into account the sustainability matters as referred to in Directive 2013/34/EU, including, where applicable, human rights, climate change and environmental consequences, including in the short, medium and long term horizons. Such clarification does not require changing existing national corporate structures.

Amendment 28

Proposal for a directive
Recital 64

Text proposed by the Commission

(64) Responsibility for due diligence should be assigned to the company’s directors, in line with the international due diligence frameworks. Directors should therefore be responsible for putting in place and overseeing the due diligence actions as laid down in this Directive and for adopting the company’s due diligence policy, taking into account the input of stakeholders and civil society organisations and integrating due diligence into corporate management systems. Directors should also adapt the corporate strategy to actual and potential impacts identified and any due diligence measures taken.

Amendment

(64) Responsibility for due diligence should be assigned to the company’s directors, in line with the international due diligence frameworks. Directors should therefore be responsible for putting in place and overseeing the due diligence actions and the implementation of the climate transition plan referred to in this Directive, as laid down in this Directive and for adopting the company’s due diligence policy, taking into account the input of stakeholders and civil society organisations and integrating due diligence as well as related implementing actions under the company’s climate transition plan according to this Directive into corporate management systems. Directors should also adapt the corporate strategy to actual and potential impacts identified and any due diligence and climate transition plan measures taken.

Amendment 29
Proposal for a directive
Recital 70

Text proposed by the Commission

(70) The Commission should assess and report whether new sectors should be added to the list of high-impact sectors covered by this Directive, in order to align it to guidance from the Organisation for Economic Cooperation and Development or in light of clear evidence on labour exploitation, human rights violations or newly emerging environmental threats, whether the list of relevant international conventions referred to in this Directive should be amended, in particular in the light of international developments, or whether the provisions on due diligence under this Directive should be extended to adverse climate impacts.

Amendment

(70) The Commission should assess and report on a regular basis whether new sectors should be added to the list of high-impact sectors covered by this Directive, in order to align it to guidance from the Organisation for Economic Cooperation and Development or in light of clear evidence on labour exploitation, human rights violations or newly emerging environmental and climate threats, whether the list of relevant international conventions referred to in this Directive should be amended, in particular in the light of international developments.

Amendment 30

Proposal for a directive
Recital 71

Text proposed by the Commission

(71) The objective of this Directive, namely better exploiting the potential of the single market to contribute to the transition to a sustainable economy and contributing to sustainable development through the prevention and mitigation of potential or actual human rights and environmental adverse impacts in companies’ value chains, cannot be sufficiently achieved by the Member States acting individually or in an uncoordinated manner, but can rather, by reason of the scale and effects of the actions, be better achieved at Union level. In particular, addressed problems and their causes are of a transnational dimension, as many companies are operating Union wide or globally and value chains expand to other Member States and to third countries.

Amendment

(71) The objective of this Directive, namely better exploiting the potential of the single market to contribute to the transition to a sustainable economy and contributing to sustainable development through the prevention and mitigation of potential or actual human rights, environmental and climate adverse impacts in companies’ value chains, cannot be sufficiently achieved by the Member States acting individually or in an uncoordinated manner, but can rather, by reason of the scale and effects of the actions, be better achieved at Union level. In particular, addressed problems and their causes are of a transnational dimension, as many companies are operating Union wide or globally and value chains expand to other Member States and to third countries.
Moreover, individual Member States’ measures risk being ineffective and lead to fragmentation of the internal market. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 TEU. In accordance with the principle of proportionality, as set out in that Article, this Directive does not go beyond what is necessary in order to achieve that objective.

Amendment 31
Proposal for a directive
Article 2 – paragraph 1 – point a

Text proposed by the Commission

(a) the company had more than 500 employees on average and had a net worldwide turnover of more than EUR 150 million in the last financial year for which annual financial statements have been prepared;

Amendment

(a) the company had more than 250 employees on average and had a net worldwide turnover of more than EUR 40 million in the last financial year for which annual financial statements have been prepared

Amendment 32
Proposal for a directive
Article 2 – paragraph 1 – point b – introductory part

Text proposed by the Commission

(b) the company did not reach the thresholds under point (a), but had more than 250 employees on average and had a net worldwide turnover of more than EUR 40 million in the last financial year for which annual financial statements have been prepared, provided that at least 50% of this net turnover was generated in one or more of the following sectors:

Amendment

(b) the company reached the threshold of 250 employees and a net worldwide turnover of more than EUR 40 million in the last financial year for which annual financial statements have been prepared under point (a) and it was active in one or more of the following sectors:

Amendment 33
Proposal for a directive
Article 2 – paragraph 1 – point b – point i

Text proposed by the Commission

(i) the manufacture of textiles, leather and related products (including footwear), and the wholesale trade of textiles, clothing and footwear;

Amendment

(i) the manufacture of textiles, fur, leather and related products (including footwear), and the wholesale trade of textiles, clothing and footwear;

Amendment 34
Proposal for a directive
Article 2 – paragraph 1 – point b – point ii

Text proposed by the Commission

(ii) agriculture, forestry, fisheries (including aquaculture), the manufacture of food products, and the wholesale trade of agricultural raw materials, live animals, wood, food, and beverages;

Amendment

(ii) agriculture, forestry, fisheries (including aquaculture), water supply, the management of land and resources, including nature conservation, the manufacture of food products, and the wholesale trade of agricultural raw materials, live animals, animal products, wood, food, and beverages;

Amendment 35
Proposal for a directive
Article 2 – paragraph 1 – point b – point iii

Text proposed by the Commission

(iii) the extraction of mineral resources regardless from where they are extracted (including crude petroleum, natural gas, coal, lignite, metals and metal ores, as well as all other, non-metallic minerals and quarry products), the manufacture of basic metal products, other non-metallic mineral products and fabricated metal products (except machinery and equipment), and the wholesale trade of mineral resources, basic and intermediate mineral products (including metals and metal ores, construction materials, fuels, chemicals and other intermediate products).

Amendment

(iii) the extraction, refining, transport and handling of mineral resources regardless from where they are extracted (including crude petroleum, natural gas, coal, lignite, metals and metal ores, as well as all other, non-metallic minerals and quarry products), the manufacture of basic metal products, other non-metallic mineral products and fabricated metal products (except machinery and equipment), and the wholesale trade of mineral resources, basic and intermediate mineral products (including metals and metal ores, construction materials, fuels, chemicals
and other intermediate products).

Amendment 36
Proposal for a directive
Article 2 – paragraph 1 – point b – point iii a (new)

Text proposed by the Commission

 iii a  the energy sector, including gas, nuclear, steam, electricity and other sources throughout their life-cycle, from extraction, refining, production, combustion of fuels to transport, handling, storage and waste management, including radioactive waste;

Amendment

Amendment 37
Proposal for a directive
Article 2 – paragraph 1 – point b a (new)

Text proposed by the Commission

 ba  the company is covered by Regulation (EU) 2021/0104 (CSRD);

Amendment

Amendment 38
Proposal for a directive
Article 2 – paragraph 1 – point b b (new)

Text proposed by the Commission

 bb  the company did not reach the threshold under points (a) and (b), but is covered with obligations for the EU Emissions Trading System (EU ETS).

Amendment

Amendment 39
Proposal for a directive
Article 2 – paragraph 2 – point a
Proposal for a directive
Article 2 – paragraph 2 – point b

Text proposed by the Commission

(b) generated a net turnover of more than EUR 40 million but not more than EUR 150 million in the Union in the financial year preceding the last financial year, provided that at least 50% of its net worldwide turnover was generated in one or more of the sectors listed in paragraph 1, point (b).

Amendment

(b) generated a net worldwide turnover of more than EUR 40 million in the financial year preceding the last financial year in one or more of the sectors listed in paragraph 1, point (b).

Proposal for a directive
Article 3 – paragraph 1 – point a – point i

Text proposed by the Commission

(i) a legal person constituted as one of the legal forms listed in Annex I to Directive 2013/34/EU of the European Parliament and of the Council¹;

Amendment

(i) a legal person constituted as one of the legal forms listed in Annex I or II to Directive 2013/34/EU of the European Parliament and of the Council¹;

Amendment 42
Proposal for a directive
Article 3 – paragraph 1 – point a – point ii

Text proposed by the Commission

(ii) a legal person constituted in accordance with the law of a third country in a form comparable to those listed in Annex I and II of that Directive;

Amendment

Amendment 43
Proposal for a directive
Article 3 – paragraph 1 – point b

Text proposed by the Commission

‘adverse environmental impact’ means an adverse impact on the environment resulting from the violation of one of the prohibitions and obligations pursuant to the international environmental conventions listed in the Annex, Part II;

Amendment

‘adverse environmental impact’ means:

Amendment 44
Proposal for a directive
Article 3 – paragraph 1 – point b – point i (new)

Text proposed by the Commission

(i) an adverse impact on one of the following environmental categories:
   (a) climate change mitigation;
   (b) climate change adaptation;
   (c) the sustainable use and protection of soil, water and marine resources;
   (d) the transition to a circular economy;
   (e) pollution prevention and control, including harmful substances;
(f) the protection and restoration of biodiversity and ecosystems;

Amendment 45

Proposal for a directive
Article 3 – paragraph 1 – point b – point ii (new)

Text proposed by the Commission

(ii) an adverse impact on the environment resulting from the failure to comply with obligations in line with the relevant provisions of the instruments listed in the Annex Part I points 18 and 19 and Annex, Part II, taking into account, where available, the national legislation and measures linked to these provisions related to the international texts listed in the Annex Part I points 18 and 19 and Annex Part II;

Amendment 46

Proposal for a directive
Article 3 – paragraph 1 – point b – point iii (new)

Text proposed by the Commission

(iii) an adverse impact resulting from an offence as set out in the [Protection of the environment through criminal law]¹a;

¹a COM(2021)851

Amendment 47

Proposal for a directive
Article 3 – paragraph 1 – point c

Text proposed by the Commission

(c) ‘adverse human rights impact’ means an adverse impact on protected
persons resulting from the violation of one of the rights or prohibitions listed in the Annex, Part I Section 1, as enshrined in the international conventions listed in the Annex, Part I Section 2;

Amendment 48
Proposal for a directive
Article 3 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(ca) ‘adverse animal welfare impact’ means an adverse impact on the welfare of sentient beings resulting from the violation of Union legislation pertaining to the protection of animals;

Amendment 49
Proposal for a directive
Article 3 – paragraph 1 – point c b (new)

Text proposed by the Commission

Amendment

(cb) ‘polluter pays principle’ means the principle as defined in [Protection of the environment through criminal law] 1a;

1a COM(2021)851

Amendment 50
Proposal for a directive
Article 3 – paragraph 1 – point c c (new)

Text proposed by the Commission

Amendment

(cc) ‘One Health approach’ means
One Health approach as defined in Article 2, point (5), of Regulation (EU) 2021/522 of the European Parliament and of the Council (‘EU4Health Programme');

Amendment 51
Proposal for a directive
Article 3 – paragraph 1 – point c d (new)

Text proposed by the Commission

Amendment
(cd) ‘Science-based target’ means a target defined on the basis of conclusive scientific environmental evidence and with independent scientific validation, that when achieved by the company, ensures that the company’s impacts are aligned with the sustainability goals and criteria of the Union for the specific environmental issue. In the specific case of climate change mitigation, this means a target enabling alignment of the company’s impacts on climate change with the European Climate Law objectives, in particular of climate neutrality by 2050 at the latest, and with a 1.5°C climate scenario with no or limited overshoot as defined by the IPCC;

Amendment 52
Proposal for a directive
Article 3 – paragraph 1 – point f

Text proposed by the Commission

Amendment
(f) ‘established business relationship’ means a business relationship, whether direct or indirect, which is, or which is expected to be lasting, in view of its intensity or duration and which does not represent a negligible or merely ancillary part of the value chain;

deleted
Amendment 53

Proposal for a directive
Article 3 – paragraph 1 – point f a (new)

Text proposed by the Commission

(fa) engaging with stakeholders.

Amendment 54

Proposal for a directive
Article 3 – paragraph 1 – point g

Text proposed by the Commission

(g) ‘value chain’ means activities related to the production of goods or the provision of services by a company, including the development of the product or the service and the use and disposal of the product as well as the related activities of upstream and downstream established business relationships of the company. As regards companies within the meaning of point (a)(iv), ‘value chain’ with respect to the provision of these specific services shall only include the activities of the clients receiving such loan, credit, and other financial services and of other companies belonging to the same group whose activities are linked to the contract in question. The value chain of such regulated financial undertakings does not cover SMEs receiving loan, credit, financing, insurance or reinsurance of such entities;

Amendment 55

Proposal for a directive
Article 3 – paragraph 1 – point h
(h) ‘independent third-party verification’ means verification of the compliance by a company, or parts of its value chain, with human rights and environmental requirements resulting from the provisions of this Directive by an auditor which is independent from the company, free from any conflicts of interests, has experience and competence in environmental and human rights matters and is accountable for the quality and reliability of the audit;

Amendment 56
Proposal for a directive
Article 3 – paragraph 1 – point h a (new)

Text proposed by the Commission

(ha) ‘human rights and environmental defenders’ means individuals and groups who, in their personal or professional capacity and in a peaceful manner, strive to protect and promote human rights relating to the environment and climate, including biodiversity, water, air, land, soil, flora and fauna;

Amendment 57
Proposal for a directive
Article 3 – paragraph 1 – point i

Text proposed by the Commission

(i) ‘SME’ means a micro, small or a medium-sized enterprise, irrespective of its legal form, that is not part of a large group, as those terms are defined in Article 3(1),

Amendment

(i) ‘small and medium-sized enterprise’ or ‘SME’ means a micro, small or a medium-sized enterprise, irrespective of its legal form, that is not part of a large
(2), (3) and (7) of Directive 2013/34/EU; group, as those terms are defined in Article
3(1), (2), (3) and (7) of Directive 2013/34/EU;

Amendment 58

Proposal for a directive
Article 3 – paragraph 1 – point l

Text proposed by the Commission

(l) ‘severe adverse impact’ means an adverse environmental impact or an adverse human rights impact that is especially significant by its nature, or affects a large number of persons or a large area of the environment, or which is irreversible, or is particularly difficult to remedy as a result of the measures necessary to restore the situation prevailing prior to the impact;

Amendment

(l) ‘severe adverse impact’ means an adverse environmental impact or an adverse human rights impact that is especially significant by its nature, or affects a large number of persons or animals or a large area of the environment or which is irreversible, or is particularly difficult to remedy as a result of the measures necessary to restore the situation prevailing prior to the impact;

Amendment 59

Proposal for a directive
Article 3 – paragraph 1 – point n

Text proposed by the Commission

(n) ‘stakeholders’ means the company’s employees, the employees of its subsidiaries, and other individuals, groups, communities or entities whose rights or interests are or could be affected by the products, services and operations of that company, its subsidiaries and its business relationships;

Amendment

(n) ‘stakeholders’ means the company’s employees, the employees of its subsidiaries, and other individuals, groups, communities or entities or non-governmental organisations and human rights and environmental defenders, including legal or natural persons representing them, whose rights or interests are or could be affected by the potential or actual adverse impacts on human rights and the environment caused by the products, services and operations of that company, its subsidiaries and its business relationships across the entire value chain, provided their legitimate and substantive interest;
Amendment 60
Proposal for a directive
Article 3 – paragraph 1 – point n a (new)

Text proposed by the Commission

Amendment

(na) ‘social partners’ means the company’s employees and their representatives cooperating with the management and its representatives via social dialogue;

Amendment 61
Proposal for a directive
Article 3 – paragraph 1 – point q

Text proposed by the Commission

(q) ‘appropriate measure’ means a measure that is capable of achieving the objectives of due diligence, commensurate with the degree of severity and the likelihood of the adverse impact, and reasonably available to the company, taking into account the circumstances of the specific case, including characteristics of the economic sector and of the specific business relationship and the company’s influence thereof, and the need to ensure prioritisation of action.

Amendment

(q) ‘appropriate measure’ means a set of measures that is capable of achieving the objectives of due diligence, commensurate with the degree of severity and the likelihood of the adverse impact, and reasonably available to the company, taking into account the circumstances of the specific case, including characteristics of the economic sector and of the specific business relationship and the company’s influence thereof, and the need to ensure prioritisation of action.

Amendment 62
Proposal for a directive
Article 4 – paragraph 1 – point a

Text proposed by the Commission

(a) integrating due diligence into their policies in accordance with Article 5;

Amendment

(a) integrating due diligence into their policies and management systems in accordance with Article 5;
Amendment 63

Proposal for a directive
Article 4 – paragraph 2 a (new)

Text proposed by the Commission

2a. Member States shall ensure that parent companies falling under the scope of this Directive may fulfil the obligations set out in Articles 5 to 11 and Article 15(1) and (2) on behalf of companies which are their subsidiaries falling under the scope of this Directive. This is without prejudice to civil liability of subsidiaries in accordance with Article 22.

Amendment 64

Proposal for a directive
Article 6 – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that companies take appropriate measures to identify actual and potential adverse human rights impacts and adverse environmental impacts arising from their own operations or those of their subsidiaries and, where related to their value chains, from their established business relationships, in accordance with paragraph 2, 3 and 4.

Amendment 65

Proposal for a directive
Article 6 – paragraph 2

Text proposed by the Commission

2. By way of derogation from paragraph 1, companies referred to in

deleted
Article 2(1), point (b), and Article 2(2), point (b), shall only be required to identify actual and potential severe adverse impacts relevant to the respective sector mentioned in Article 2(1), point (b).

Amendment 66

Proposal for a directive
Article 6 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Member States shall ensure that, for the purpose of fulfilling the obligations in paragraph 1, companies shall:

(a) carry out a broad scoping exercise of the company's operations, subsidiaries and business partners in order to identify areas where adverse impacts are most likely to occur including mapping individual higher risk operations, taking into account relevant risk factors; and

(b) carry out in-depth assessments of operations, subsidiaries and business partners in order to determine the nature and extent of specific actual and potential adverse impacts as well as their likelihood and severity.

Amendment 67

Proposal for a directive
Article 6 – paragraph 4

Text proposed by the Commission

Amendment

4. Member States shall ensure that, for the purposes of identifying the adverse impacts referred to in paragraph 1 based on, where appropriate, quantitative and qualitative information, companies are entitled to make use of appropriate resources, for the purposes of identifying the actual and potential adverse impacts referred to in paragraph 1 based on, where appropriate, quantitative and qualitative information are made

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resources, including independent reports and information gathered through the complaints procedure provided for in Article 9. Companies shall, where relevant, also carry out consultations with potentially affected groups including workers and other relevant stakeholders to gather information on actual or potential adverse impacts.

Available to companies in order to enable compliance with the Directive. Member States may work with the Commission to prepare appropriate resources, such as official risk assessments and ad-hoc helpdesks. Companies shall be entitled to make use of independent reports and information gathered through the complaints procedure provided for in Article 9. Companies shall also carry out consultations with potentially affected groups including workers and their representatives through social dialogue and other stakeholders to gather information on actual or potential adverse impacts.

Amendment 68

Proposal for a directive
Article 7 – paragraph 2 – introductory part

Text proposed by the Commission

2. Companies shall be required to take the following actions, where relevant:

Amendment

2. In order to comply with paragraph 1 of this article, companies shall be required to take the following actions, where relevant:

Amendment 69

Proposal for a directive
Article 7 – paragraph 2 – point a

Text proposed by the Commission

(a) where necessary due to the nature or complexity of the measures required for prevention, develop and implement a prevention action plan, with reasonable and clearly defined timelines for action and qualitative and quantitative indicators for measuring improvement. The prevention action plan shall be developed in consultation with affected stakeholders;

Amendment

(a) develop and implement a prevention and mitigation action plan, with a reasonable and clearly defined roadmap and timelines for appropriate measures and qualitative and quantitative indicators for measuring improvement. The prevention and mitigation action plan shall be developed in consultation with stakeholders, their representatives including NGOs, partners such as
workers within the social dialogue, and, where relevant, sectoral initiative and industry schemes. The appropriate measures should apply, where applicable, to a company’s own operations, subsidiaries as well as direct and indirect business relationships;

Amendment 70
Proposal for a directive
Article 7 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. The development and implementation of a climate transition plan according to Article 15 of this Directive shall be considered an appropriate measure to prevent or mitigate environmental adverse impacts related to climate change mitigation pursuant to paragraph 1 of this Article.

Amendment 71
Proposal for a directive
Article 8 – paragraph 3 – introductory part

Text proposed by the Commission

Amendment

3. Companies shall be required to take the following actions, where relevant:

3. In order to comply with paragraphs 1 and 2, companies shall be required to take the following actions, where relevant:

Amendment 72
Proposal for a directive
Article 8 – paragraph 3 – point a

Text proposed by the Commission

Amendment

(a) neutralise the adverse impact or minimise its extent, including by the

(a) neutralise the adverse impact or minimise its extent by appropriate
payment of damages to the affected persons and of financial compensation to the affected communities. The action shall be proportionate to the significance and scale of the adverse impact and to the contribution of the company’s conduct to the adverse impact;

Amendment 73
Proposal for a directive
Article 8 – paragraph 3 – point b

Text proposed by the Commission

(b) where necessary due to the fact that the adverse impact cannot be immediately brought to an end, develop and implement a corrective action plan with reasonable and clearly defined timelines for action and qualitative and quantitative indicators for measuring improvement. Where relevant, the corrective action plan shall be developed in consultation with stakeholders;

Amendment

(b) develop and implement a corrective action plan with reasonable and clearly defined timelines for action and qualitative and quantitative indicators for measuring improvement. The action shall be proportionate to the significance and scale of the adverse impact and to the contribution of the company’s conduct to the adverse impact. The corrective action plan shall be developed in consultation with stakeholders;

Amendment 74
Proposal for a directive
Article 8 – paragraph 3 a (new)

Text proposed by the Commission

3a. The development and implementation of a climate transition plan according to Article 15 of this Directive shall be considered an appropriate measure to minimise environmental adverse impacts related to
climate change mitigation pursuant to paragraphs 1 and 2 of this article.

Amendment 75
Proposal for a directive
Article 8 a (new)

Text proposed by the Commission

Amendment

Article 8a

Prioritisation of identified actual and potential impacts

1. Member States shall ensure that companies are allowed to prioritise potential and actual adverse human rights and environmental impacts arising from their own operations, products and services, those of their subsidiaries or those of their business partners identified pursuant to Article 6 for fulfilling the obligations laid down in Articles 7 and 8, where it is not feasible to prevent, neutralise or correct all identified adverse impacts.

2. The prioritisation of adverse impacts shall be based on:

   a) the severity of the adverse impact, meaning its gravity, the number of individuals that are or may be affected, or the extent of the environment that is or may be damaged or otherwise affected, its irreversibility and any limits on the ability to restore affected individual circumstances or the environment to the situation prior to the adverse impact;

   b) the likelihood of the adverse impact, meaning the probability that a potential adverse impact materialises;

   c) the consultation of stakeholders.

3. Once all prioritised adverse impacts are addressed in accordance with Articles 7 or 8, the company shall be required to address other adverse impacts;
Amendment 76

Proposal for a directive
Article 9a (new)

Text proposed by the Commission

Amendment

Article 9a

Stakeholder engagement

1. Member States shall ensure that companies effectively and meaningfully engage stakeholders to fulfil their obligations under Article 5 to 11 and Article 15 of this Directive, including by:

(a) developing, publishing and implementing an engagement strategy that identifies and lists relevant stakeholders and determines the most effective and appropriate measures and tools of engagement, taking into account potential barriers to participation, in particular those of stakeholders in a marginalised and vulnerable situation, appropriate communication methods and the size and sector of the company, while always including the company’s own employees;

(b) providing identified stakeholders comprehensive, and, where relevant in case of significant changes in business operations, updated information in an easily accessible format and without undue delay;

(c) putting into place adequate complaint mechanisms for stakeholders, which, in particular, allow for confidentiality, safety and legal integrity of the stakeholders to protect them against the risk of retaliation and against Strategic Lawsuits Against Public Participation.

Member States shall provide companies with practical guidance on how to identify and target relevant stakeholders and
develop the stakeholder engagement strategy in accordance with Article 13.

2. Member States shall ensure that stakeholders can request to be included in the engagement outlined in paragraph 1. In the event the company declines this request, Member States shall ensure that stakeholders can submit a substantiated concern in accordance with Article 19.

Amendment 77

Proposal for a directive
Article 13 – paragraph 1

Text proposed by the Commission

In order to provide support to companies or to Member State authorities on how companies should fulfil their due diligence obligations, the Commission, in consultation with Member States and stakeholders, the European Union Agency for Fundamental Rights, the European Environment Agency, and where appropriate with international bodies having expertise in due diligence, may issue guidelines, including for specific sectors or specific adverse impacts.

Amendment

In order to provide support to companies or to Member State authorities on how companies should fulfil their due diligence obligations, the Commission, in consultation with Member States and stakeholders, the European Union Agency for Fundamental Rights, the European Environment Agency and, where relevant, other agencies such as the European Food Safety Authority, European Innovation Council and SMEs executive agency (EISMEA) and where appropriate with international bodies having expertise in due diligence, shall issue guidelines in a digital and easily accessible format, free of charge, which shall include but not be limited to the following aspects:

(a) information on specific sectors or specific adverse impacts;

(b) lists of risk factors, both sectoral and geographic, including context such as situations of conflict, occupation and discrimination related e.g. to religion, political views, ethnicity, gender, culture and other social factors;

(c) an overview on applicable industry initiatives;

(d) practical guidance on how
proportionality and prioritisation may be applied to due diligence obligations depending on the size and sector of the undertaking;

(e) information on responsible purchasing practices;

(f) resource and information sharing among companies and other legal entities for the purposes of preventing, mitigating and remediating adverse impacts, without prejudice to applicable competition law;

(g) measures that companies should take to address the challenges faced by smallholders;

(h) responsible disengagement;

(i) practical guidance on how to identify and target relevant stakeholders and develop the stakeholder engagement strategy referred to in Article 9a.

Amendment 78

Proposal for a directive
Article 13 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. The guidelines shall be made available no later than 18 months after the date of entry into force of this Directive. The Commission shall periodically review the relevance of its guidelines and adapt them to new best practices.

Amendment 79

Proposal for a directive
Article 13 – paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b. Country fact-sheets shall be made available and updated regularly by the
Commission in order to provide up-to-date information on the international Conventions and Treaties ratified by each of the Union's trading partners. The Commission shall collect and publish aggregated trade and customs data on origins of raw materials, and intermediate and finished products, and publish information on human rights, environmental and governance potential or actual adverse impacts risks associated with certain countries or regions, sectors and sub-sectors, and products.

Amendment 80

Proposal for a directive
Article 15 – paragraph 1

Text proposed by the Commission

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.

Amendment

1. Member States shall ensure that companies referred to in Article 2 develop and implement a transition plan in line with the reporting requirements in Article 19a of Regulation (EU) 2021/0104 (CSRD), to ensure that the business model and strategy of the company are aligned with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement and the objective of achieving climate neutrality as established in Regulation (EU) 2021/1119 (European Climate Law) as regards its operations in the Union, including its 2050 climate neutrality target and the 2030 climate target. This plan shall include a description of:

(a) the resilience of the company’s business model and strategy to risks related to climate matters;
(b) the opportunities for the company related to climate matters;
(c) an identification and explanation of decarbonisation levers within the
company’s operations and value chain, including the exposure of the company to coal-, oil- and gas-related activities, as referred to in Articles 19a(2), point (a)(iii), and 29a(2), point (a)(iii), of Directive 2013/34/EU;

(d) how the company’s business model and strategy take account of the interests of the company’s stakeholders and of the impacts of the company on climate change;

(e) how the company’s strategy has been implemented and will be implemented with regard to climate matters, including related financial and investment plans;

(f) the time-bound, science-based targets related to climate change set by the company for scope 1, 2 and, where relevant, 3 emissions, including absolute emission reduction targets for greenhouse gas for 2030 and in five-year steps up to 2050, a description of the progress the company has made towards achieving those targets;

(g) a description of the role of the administrative, management and supervisory bodies with regard to climate matters;

Amendment 81

Proposal for a directive
Article 15 – paragraph 2

Text proposed by the Commission  
Amendment

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.**

deleted
Amendment 82

Proposal for a directive
Article 15 – paragraph 3

Text proposed by the Commission

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.

Amendment

deleted

Amendment 83

Proposal for a directive
Article 15 – paragraph 3 a (new)

Text proposed by the Commission

3a. Member States shall ensure that directors are responsible for overseeing the obligations set out in this article and that variable remuneration is set in accordance with Article 26.

Amendment

Amendment 84

Proposal for a directive
Article 25 – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that, when fulfilling their duty to act in the best interest of the company, directors of companies referred to in Article 2(1) take into account the consequences of their decisions for sustainability matters, including, where applicable, human rights, climate change and environmental consequences, including in the short, medium and long term.

Amendment

1. Member States shall ensure that, when fulfilling their duty to act in the best interest of the company, directors of companies referred to in Article 2 integrate potential and actual adverse impacts identified pursuant to this Directive into their decisions on sustainability matters, including human rights, climate change and environmental consequences, including in the short, medium and long term.
Amendment 85

Proposal for a directive
Article 26 – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that directors of companies referred to in Article 2(1) are responsible for putting in place and overseeing the due diligence actions referred to in Article 4 and in particular the due diligence policy referred to in Article 5, with due consideration for relevant input from stakeholders and civil society organisations. The directors shall report to the board of directors in that respect.

Amendment

1. Member States shall ensure that directors of companies referred to in Article 2(1) are responsible for putting in place and overseeing the due diligence actions referred to in Article 4 and in particular the due diligence policy referred to in Article 5 and the implementing actions under Article 15, with due consideration for relevant input from stakeholders and civil society organisations. The directors shall regularly report to the board of directors, and discuss progress in mitigating adverse human rights and environmental impacts.

Amendment 86

Proposal for a directive
Article 26 – paragraph 2

Text proposed by the Commission

2. Member States shall ensure that directors take steps to adapt the corporate strategy to take into account the actual and potential adverse impacts identified pursuant to Article 6 and any measures taken pursuant to Articles 7 to 9.

Amendment

2. Member States shall ensure that directors take steps to adapt the corporate strategy to take into account the actual and potential adverse impacts identified pursuant to Article 6 and any measures taken pursuant to Articles 7 to 9 and Article 15.
Text proposed by the Commission

Amendment

2a. Member States shall ensure that companies with more than 1000 employees on average have a relevant and effective policy in place to ensure that part of any variable remuneration for directors is linked to the company’s transition plan referred to in Article 15. Such a policy shall be approved by the Annual General Meeting.

Amendment 88

Proposal for a directive
Article 29 – paragraph 1 – introductory part

Text proposed by the Commission

No later than … [OP please insert the date = 7 years after the date of entry into force of this Directive], the Commission shall submit a report to the European Parliament and to the Council on the implementation of this Directive. The report shall evaluate the effectiveness of this Directive in reaching its objectives and assess the following issues:

Amendment

No later than … [OP please insert the date = 4 years after the date of entry into force of this Directive], the Commission shall submit a report to the European Parliament and to the Council on the implementation of this Directive. This report shall be accompanied, if appropriate, by a legislative proposal. The report shall evaluate the effectiveness of this Directive in reaching its objectives and assess the following issues:

Amendment 89

Proposal for a directive
Article 29 – paragraph 1 – point a

Text proposed by the Commission

(a) whether the thresholds regarding the number of employees and net turnover laid down in Article 2(1) need to be lowered;

Amendment

(a) whether the thresholds regarding the number of employees and net turnover laid down in Article 2(1) need to be adjusted;
Amendment 90

Proposal for a directive
Article 29 – paragraph 1 – point a a (new)

Text proposed by the Commission

Amendment

(aa) the impact of this Directive on SMEs, accompanied by an account and assessment of the effectiveness of the different measures and tools for support provided to SMEs by the Commission and Member States;

Amendment 91

Proposal for a directive
Article 29 – paragraph 1 – point b a (new)

Text proposed by the Commission

Amendment

(ba) the effectiveness of the enforcement mechanisms put in place at national level and of the sanctions and procedures for civil liability in particular;

Amendment 92

Proposal for a directive
Article 29 – paragraph 1 – point b b (new)

Text proposed by the Commission

Amendment

(bb) the use and accessibility of complaints procedures and follow-up actions undertaken by companies and public authorities;

Amendment 93

Proposal for a directive
Article 29 – paragraph 1 – point b c (new)
Text proposed by the Commission

Amendment

(bc) the involvement of stakeholders throughout all due diligence processes;

Amendment 94

Proposal for a directive
Article 29 – paragraph 1 – point d

Text proposed by the Commission

(d) whether Articles 4 to 14 should be extended to adverse climate impacts.

Amendment 95

Proposal for a directive
Article 29 – paragraph 1 – point d a (new)

Text proposed by the Commission

(d) whether the provisions of this Directive should be extended to additional adverse environmental, climate or animal welfare impacts.

Amendment 96

Proposal for a directive
Article 29 – paragraph 1 – point d b (new)

Text proposed by the Commission

(db) whether a broad sustainability plan, dealing with other environmental impacts than climate, shall be developed.

Amendment 97

Proposal for a directive
Annex – Part I – point 18 – introductory part
18. **Violation of** the prohibition of causing any **measurable** environmental degradation, such as harmful soil change, water or air pollution, harmful emissions or excessive water consumption or other impact on natural resources, that

**Amendment**

18. The prohibition of causing any **quantitative and qualitative** environmental degradation **and contributing to climate change**, such as harmful soil change, water or air pollution, harmful emissions, **including greenhouse gas emissions**, or excessive water consumption or other impact on natural resources, that

**Amendment 98**

Proposal for a directive
Annex – Part I – point 18 – point a

**Text proposed by the Commission**

(a) impairs the natural bases for the preservation and production of food or

**Amendment**

(a) impairs the natural bases for the preservation and production of food and *feed* or

**Amendment 99**

Proposal for a directive
Annex – Part I – point 18 – point e

**Text proposed by the Commission**

(e) affects ecological integrity, such as deforestation,

**Amendment**

(e) affects ecological integrity, such as deforestation, *and health in line with the 'One Health' approach*

**Amendment 100**

Proposal for a directive
Annex – Part I – point 18 – paragraph 1
in accordance with Article 3 of the Universal Declaration of Human Rights, Article 5 of the International Covenant on Civil and Political Rights and Article 12 of the International Covenant on Economic, Social and Cultural Rights;

in accordance with Article 3 of the Universal Declaration of Human Rights, Article 5 and Article 27 of the International Covenant on Civil and Political Rights and Article 12 of the International Covenant on Economic, Social and Cultural Rights and the right to a clean, healthy, and sustainable environment, interpreted in line with the ‘One Health’ approach;

Amendment 101

Proposal for a directive
Annex – Part I – point 19

19. Violation of the prohibition to unlawfully evict or take land, forests and waters when acquiring, developing or otherwise use land, forests and waters, including by deforestation, the use of which secures the livelihood of a person in accordance with Article 11 of the International Covenant on Economic, Social and Cultural Rights;

19. The prohibition to unlawfully evict or take land, forests and waters when acquiring, developing or otherwise use land, forests and waters, including by deforestation, the use of which secures the livelihood of a person in accordance with Article 11 of the International Covenant on Economic, Social and Cultural Rights;

Amendment 102

Proposal for a directive
Annex – Part II – subheading 1

violations of internationally recognized objectives and prohibitions included in environmental conventions

Union and internationally recognized objectives and prohibitions included in environmental conventions and Union legislation
Amendment 103
Proposal for a directive
Annex – Part II – point 1

Text proposed by the Commission

1. Violation of the obligation to take the necessary measures related to the use of biological resources in order to avoid or minimize adverse impacts on biological diversity, in line with Article 10 (b) of the 1992 Convention on Biological Diversity and [taking into account possible amendments following the post 2020 UN Convention on Biological Diversity], including the obligations of the Cartagena Protocol on the development, handling, transport, use, transfer and release of living modified organisms and of the Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity of 12 October 2014;
3. **Violation of** the prohibition of the manufacture of mercury-added products pursuant to Article 4 (1) and Annex A Part I of the Minamata Convention on Mercury of 10 October 2013 (Minamata Convention);

**Amendment**

3. The prohibition of the manufacture of mercury-added products pursuant to Article 4 (1) and Annex A Part I of the Minamata Convention on Mercury of 10 October 2013 (Minamata Convention);

**Proposal for a directive**

**Annex – Part II – point 4**

4. **Violation of** the prohibition of the use of mercury and mercury compounds in manufacturing processes within the meaning of Article 5 (2) and Annex B Part I of the Minamata Convention from the phase-out date specified in the Convention for the respective products and processes;

**Amendment**

4. The prohibition of the use of mercury and mercury compounds in manufacturing processes within the meaning of Article 5 (2) and Annex B Part I of the Minamata Convention from the phase-out date specified in the Convention for the respective products and processes;

**Proposal for a directive**

**Annex – Part II – point 5**

5. **Violation of** the prohibition of the treatment of mercury waste contrary to the provisions of Article 11 (3) of the Minamata Convention;

**Amendment**

5. The prohibition of the treatment of mercury waste contrary to the provisions of Article 11 (3) of the Minamata Convention;

**Proposal for a directive**

**Annex – Part II – point 6**

6. **Violation of** the prohibition of the production

Amendment 109

Proposal for a directive
Annex – Part II – point 7

Text proposed by the Commission

7. Violation of the prohibition of the handling, collection, storage and disposal of waste in a manner that is not environmentally sound in accordance with the regulations in force in the applicable jurisdiction under the provisions of Article 6 (1) (d) (i) and (ii) of the POPs Convention;

Amendment

7. The prohibition of the handling, collection, storage and disposal of waste in a manner that is not environmentally sound in accordance with the regulations in force in the applicable jurisdiction under the provisions of Article 6 (1) (d) (i) and (ii) of the POPs Convention;

Amendment 110

Proposal for a directive
Annex – Part II – point 8

Text proposed by the Commission


Amendment

Amendment 111

Proposal for a directive
Annex – Part II – point 9

Text proposed by the Commission

9. **Violation of** the prohibition of the production and consumption of specific substances that deplete the ozone layer (i.e., CFCs, Halons, CTC, TCA, BCM, MB, HBFCs and HCFCs) after their phase-out pursuant to the Vienna Convention for the protection of the Ozone Layer and its Montreal Protocol on substances that deplete the Ozone Layer;

Amendment

9. The prohibition of the production and consumption of specific substances that deplete the ozone layer (i.e., CFCs, Halons, CTC, TCA, BCM, MB, HBFCs and HCFCs) after their phase-out pursuant to the Vienna Convention for the protection of the Ozone Layer and its Montreal Protocol on substances that deplete the Ozone Layer;

Amendment 112

Proposal for a directive
Annex – Part II – point 10 – introductory part

Text proposed by the Commission


Amendment


Amendment 113

Proposal for a directive
Annex – Part II – point 11
11. *Violation of* the prohibition of the export of hazardous wastes from countries listed in Annex VII to the Basel Convention to countries not listed in Annex VII (Article 4A of the Basel Convention, Article 36 of Regulation (EC) No 1013/2006);

**Amendment**

11. The prohibition of the export of hazardous wastes from countries listed in Annex VII to the Basel Convention to countries not listed in Annex VII (Article 4A of the Basel Convention, Article 36 of Regulation (EC) No 1013/2006);

**Amendment 114**

Proposal for a directive
Annex – Part II – point 12

**Text proposed by the Commission**

12. *Violation of* the prohibition of the import of hazardous wastes and other wastes from a non-party to the Basel Convention (Article 4(5) of the Basel Convention).

**Amendment**

12. The prohibition of the import of hazardous wastes and other wastes from a non-party to the Basel Convention (Article 4(5) of the Basel Convention);

**Amendment 115**

Proposal for a directive
Annex – Part II – point 12 a (new)

**Text proposed by the Commission**

12a. The obligation to achieve reductions in greenhouse gas emissions interpreted in line with Article 2(1)(a), Article 4(1), Article 4(2) and Article 5(1) of the Paris Agreement under the United Nations Framework on Climate Change, the European Climate Law, and the Global Methane Pledge;

**Amendment**

12a. The obligation to achieve reductions in greenhouse gas emissions interpreted in line with Article 2(1)(a), Article 4(1), Article 4(2) and Article 5(1) of the Paris Agreement under the United Nations Framework on Climate Change, the European Climate Law, and the Global Methane Pledge;
12b. Violation of European environmental principles as defined in Article 191 TFEU;

Amendment 117
Proposal for a directive
Annex – Part II – point 12 c (new)

12c. The obligation to take all measures consistent with the UN Convention on the Laws of the Sea (UNCLOS) that are necessary to prevent, reduce and control pollution of the marine environment from any source, using for this purpose the best practicable means at their disposal and in accordance with their capabilities, in line with Article 194(1) of UNCLOS, including Article 194 (3)(a), Article 194 (3)(b), Article 194 (3)(c), and Article 194 (3)(d) of UNCLOS;

Amendment 118
Proposal for a directive
Annex – Part II – point 12 d (new)

12d. The rights of access to information, public participation in decision making and access to justice in environmental matters in accordance with, in particular, Articles 4, 6, and 9 of the Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters (the ‘Aarhus Convention’) as well as Articles 5, 7, and 8 of the Regional Agreement on Access to Information, Public Participation and Justice in
Environmental Matters in Latin America and the Caribbean (the ‘Escazú Agreement’);

The obligation to ensure that persons, groups and organizations that promote and defend human rights in environmental matters relating to a company’s value chain are able to act free from threat, restriction and insecurity and are not penalized, persecuted or harassed in any way for their involvement, in accordance with Article 9 of the Escazú Agreement as well as Article 3 (8) of the Aarhus Convention;

Amendment 119

Proposal for a directive
Annex – Part II – point 12 e (new)

Text proposed by the Commission

Amendment

12e. The obligation to take all appropriate measures to prevent, control and reduce any transboundary impact on transboundary waters in line with the 1992 Convention on the Protection and Use of Transboundary Watercourses and International Lakes.

Amendment 120

Proposal for a directive
Annex – Part II – point 12 f (new)

Text proposed by the Commission

Amendment

12f. The obligation to avoid or minimise adverse impacts on the properties delineated as natural heritage as defined in Article 2 of the Convention Concerning the Protection of the World Cultural and Natural Heritage of 16 November 1972 (the ‘World Heritage Convention’), interpreted in line with Article 5(d) of the World Heritage
Amendment 121
Proposal for a directive
Annex – Part II – point 12 g (new)

Text proposed by the Commission

12g. The obligation to avoid or minimise adverse impacts on wetlands as defined in Article 1 of the Convention on Wetlands of International Importance especially as Waterfowl Habitat of 2 February 1971 (the ‘Ramsar Convention’), interpreted in line with Article 4(1) of the Ramsar Convention and applicable law in the relevant jurisdiction;

Amendment 122
Proposal for a directive
Annex – Part II – point 12 h (new)

Text proposed by the Commission

12h. The obligation to prevent the pollution from ships, interpreted in line with the International Convention for the Prevention of Pollution from Ships of 2 November 1973, as amended by the Protocol of 1978 (MARPOL 73/78). This includes:

(a) the prohibition to discharge into the sea:

(i) oil or oily mixtures as defined in Regulation 1 of Annex I of MARPOL 73/78, interpreted in line with Regulations 9 to 11 of Annex I of MARPOL 73/78;

(ii) noxious liquid substances as defined in Regulation 1(6) of Annex II of MARPOL 73/78, interpreted in line with Regulations 5 and 6 of Annex II of
MARPOL 73/78; and

(iii) sewage as defined in Regulation 1(3) of Annex IV of MARPOL 73/78, interpreted in line with Regulations 8 and 9 of Annex IV of MARPOL 73/78;

(b) the prohibition of unlawful pollution by harmful substances carried by sea in packaged form as defined in Regulation 1 of Annex III of MARPOL 73/78, interpreted in line with Regulations 1 to 7 of Annex III of MARPOL 73/78; and

(c) the prohibition of unlawful pollution by garbage from ships as defined in Regulation 1 of Annex V of MARPOL 73/78, interpreted in line with Regulations 3 to 6 of Annex V of MARPOL 73/78;
## PROCEDURE – COMMITTEE ASKED FOR OPINION

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<th>Title</th>
<th>Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937</th>
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<tr>
<td>References</td>
<td>COM(2022)0071 – C9-0050/2022 – 2022/0051(COD)</td>
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<td>Committee responsible</td>
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<td>Opinion by</td>
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<td>Associated committees - date announced in plenary</td>
<td>15.9.2022</td>
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<td>Rapporteur for the opinion</td>
<td>Tiemo Wölken 10.5.2022</td>
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<td>28.4.2022 10.10.2022</td>
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<td>9.2.2023</td>
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<td>Result of final vote</td>
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<td>Members present for the final vote</td>
<td>Mathilde Androuët, Aurélie Beigneux, Hildegard Bentele, Alexander Bernhaber, Michael Bloss, Delara Burkhardt, Pascal Canfin, Mohammed Chahim, Tudor Ciuhydroa, Nathalie Colín-Oesterlé, Bas Eickhout, Cyrus Engerer, Agnès Evren, Helène Fritzon, Malte Gallée, Andreas Glück, Catherine Griset, Anja Hazeckamp, Martin Hojsik, Pär Holmgren, Jan Huitema, Petros Kokkalis, Ewa Kopacz, Joanna Kopcińska, Peter Liese, César Luena, Marian-Jean Marinescu, Liudas Mažylis, Tilly Metz, Silvia Modig, Dolors Montserrat, Alessandra Moretti, Ljudmila Novak, Jutta Paulus, Stanislav Polčák, Erik Poulsen, Frédérique Ries, Maria Soraya Rodriguez Ramos, Sándor Rónai, Christine Schneider, Ivan Vilibor Sinčić, Maria Spyraki, Véronique Trillet-Lenoir, Achille Variati, Petar Vitanov, Alexandr Vondra, Pernille Weiss, Emma Wiesner, Michal Wiezik, Tiemo Wölken, Anna Zalewska</td>
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<td>Substitutes present for the final vote</td>
<td>João Albuquerque, Eric Andrieu, Nicolás González Casares, Robert Hajšel, Billy Kelleher, Ska Keller, Sara Matthieu, Manuela Ripa, Robert Roos, Massimiliano Salini, Christel Schaldemose, Sarah Wiener, Jadwiga Wiśniewska</td>
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<td>Substitutes under Rule 209(7) present for the final vote</td>
<td>Karolin Braunsberger-Reinhold, Clare Daly, Ilan De Basso, Jaroslaw Duda, Niels Herbst, Beata Kempa, Karsten Lucke, Johan Nissinen, Sabrina Pignedoli, Andreas Schwab, Jörgen Warborn</td>
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### FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

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<td>Michael Bloss, Bas Eickhout, Malte Gallée, Pär Holmgren, Ska Keller, Sara Matthieu, Tilly Metz, Jutta Paulus, Manuela Ripa, Sarah Wiener</td>
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<td>PPE</td>
<td>Nathalie Colin-Oesterlé</td>
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**Key to symbols:**
- **+**: in favour
- **-**: against
- **0**: abstention