AMENDMENTS
232 - 346

Draft opinion
Lidia Pereira
(PE699.184v01-00)


Proposal for a directive
Amendment 232
Jessica Polfjärd
Proposal for a directive
Article 1 – paragraph 1 – point 4 – introductory part

Text proposed by the Commission
(4) the following Articles 19b, 19c and 19d are inserted:

Amendment
(4) the following Articles 19b and 19d are inserted:

Or. en

Amendment 233
Silvia Modig
Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 1 – subparagraph 1 – introductory part

Text proposed by the Commission
The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards. Those sustainability reporting standards shall specify the information that undertakings are to report in accordance with Articles 19a and 29a and, where relevant, shall specify the structure in which that information shall be reported. In particular:

Amendment
The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards. European standards should support and contribute to the process to develop standards by the International Sustainability Standards Board. Those sustainability reporting standards shall specify the information that undertakings are to report in accordance with Articles 19a and 29a and, where relevant, shall specify the structure in which that information shall be reported. In particular:

Or. en

Amendment 234
Michal Wiezik
Proposal for a directive
Article 1 – paragraph 1 – point 4
The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards. Those sustainability reporting standards shall specify the information that undertakings are to report in accordance with Articles 19a and 29a and, where relevant, shall specify the structure in which that information shall be reported. In particular:

European standards should contribute to the process to develop standards by the International Sustainability Standards Board. Those sustainability reporting standards shall specify the information that undertakings are to report in accordance with Articles 19a and 29a and, where relevant, shall specify the structure in which that information shall be reported. In particular:

Or. en
Amendment 236
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 1 – subparagraph 1 – point a

Text proposed by the Commission

(a) by 31 October 2022, the Commission shall adopt delegated acts specifying the information that undertakings are to report in accordance with paragraphs 1 and 2 of Article 19a, and at least specifying information corresponding to the needs of financial market participants subject to the disclosure obligations of Regulation (EU) 2019/2088.

Amendment

(a) by 31 October 2023, the Commission shall adopt delegated acts specifying the information that undertakings are to report in accordance with paragraphs 1 and 2 of Article 19a, and at least specifying information corresponding to the needs of financial market participants subject to the disclosure obligations of Regulation (EU) 2019/2088.

Or. en

Amendment 237
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 1 – subparagraph 1 – point b – introductory part

Text proposed by the Commission

(b) by 31 October 2023, the Commission shall adopt delegated acts specifying:

Amendment

(b) by 31 October 2024, the Commission shall adopt delegated acts specifying:

Or. en

Amendment 238
Silvia Modig
Proposal for a directive  
Article 1 – paragraph 1 – point 4  
Directive 2013/34/EU  
Article 19b – paragraph 1 – subparagraph 1 – point b – point ii

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
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<tbody>
<tr>
<td>(ii) information that undertakings shall report that is specific to the sector in which they operate.</td>
<td>(ii) information that undertakings shall report that is specific to the sector in which they operate, prioritising the high-impact sectors referred to in Annex IIa.</td>
</tr>
</tbody>
</table>

**Amendment 239**  
Marie Toussaint  
on behalf of the Greens/EFA Group

Proposal for a directive  
Article 1 – paragraph 1 – point 4  
Directive 2013/34/EU  
Article 19b – paragraph 1 – subparagraph 1 – point b – point ii

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
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<tbody>
<tr>
<td>(ii) information that undertakings shall report that is specific to the sector in which they operate.</td>
<td>(ii) information that undertakings shall report that is specific to the sector in which they operate, prioritising high-risk sectors referred to in Annex IIa.</td>
</tr>
</tbody>
</table>

**Amendment 240**  
Maria Arena

Proposal for a directive  
Article 1 – paragraph 1 – point 4  
Directive 2013/34/EU  
Article 19b – paragraph 1 – subparagraph 1 – point b – point ii

<table>
<thead>
<tr>
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<th>Amendment</th>
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</thead>
<tbody>
<tr>
<td>(ii) information that undertakings shall report that is specific to the sector in which they operate.</td>
<td>(ii) information that undertakings shall report that is specific to the sector in which they operate, prioritising the high-risk sectors referred to in Annex IIa.</td>
</tr>
</tbody>
</table>
Amendment 241
Silvia Modig

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 1 – subparagraph 2

Text proposed by the Commission

The Commission shall, at least every three years after its date of application, review any delegated act adopted pursuant to this Article, taking into consideration the technical advice of the European Financial Reporting Advisory Group (EFRAG), and where necessary shall amend such delegated act to take into account relevant developments, including developments with regard to international standards.

Amendment

The Commission shall, at least every three years after its date of application, review any delegated act adopted pursuant to this Article. It shall guarantee the involvement of trade unions in that process, and include other relevant stakeholders and civil society organisations. The European Commission may rely on the technical advice of the European Financial Reporting Advisory Group (EFRAG), and where necessary shall amend such delegated act to take into account relevant developments, including developments with regard to international standards.

Amendment 242
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 1 – subparagraph 2

Text proposed by the Commission

The Commission shall, at least every three years after its date of application, review any delegated act adopted pursuant to this Article, taking into consideration the

Amendment

The Commission shall, every five years after its date of application, review any delegated act adopted pursuant to this Article, taking into consideration the
technical advice of the European Financial Reporting Advisory Group (EFRAG), and where necessary shall amend such delegated act to *take into account* relevant developments, including developments with regard to international standards.

technical advice of the European Financial Reporting Advisory Group (EFRAG), and where necessary shall amend such delegated act to *ensure consistency with* relevant developments, including developments with regard to international standards.

Or. en

### Amendment 243
Jessica Polfjärd, Pernille Weiss

**Proposal for a directive**
**Article 1 – paragraph 1 – point 4**
Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 2 a (new)

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any new reporting requirements set out in such delegated acts shall not be applicable earlier than twelve months from the date of their entry into force.</td>
<td></td>
</tr>
</tbody>
</table>

Or. en

### Amendment 244
Marie Toussaint
on behalf of the Greens/EFA Group

**Proposal for a directive**
**Article 1 – paragraph 1 – point 4**
Directive 2013/34/EU

Article 19b – paragraph 2 – subparagraph 1

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented in a faithful manner.</td>
<td></td>
</tr>
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<td>The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented in a faithful manner.</td>
<td></td>
</tr>
</tbody>
</table>

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The sustainability reporting standards shall also be assessed against criteria that will ensure quality and relevance of disclosed information:

(i) They must not lead to unintended consequences with regards to company practices;

(ii) They must truly reflect the likelihood that the company is reducing negative outcomes and maximising positive outcomes for people and the planet (indicative capability);

(iii) When relevant and possible, they shall be measurable;

(iv) They must be reliable and provide insight in the absence of contextual information for its interpretation;

(v) The environmental standards must be science-based, where relevant methodologies are available.

Amendment 245
Pascal Canfin, Nils Torvalds, Catherine Chabaud

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 1

Text proposed by the Commission

The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented in a faithful manner.

Amendment

The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented in a faithful manner. They shall therefore integrate disclosures on both risks and opportunities related to sustainability, be comprehensive by taking into account the entire scope of responsibility regarding the value chain of the company, including suppliers and sub-contractors, provide
both quantitative and qualitative information, apply a sector-specific approach, and provide information with time and sector comparison.

Amendment 246
Sirpa Pietikäinen

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 1

Text proposed by the Commission

The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented in a faithful manner.

Amendment

The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, based on science based harmonised, comparable and uniform indicators and consistent with the harmonised life cycle assessment, and is represented in a faithful manner.

Amendment 247
Silvia Modig

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 1

Text proposed by the Commission

The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented

Amendment

The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented in a faithful manner. When applicable, the
in a faithful manner. \textit{information shall be science-based and measurable.}

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**Amendment 248**
Marie Toussaint
on behalf of the Greens/EFA Group

**Proposal for a directive**
**Article 1 – paragraph 1 – point 4**
Directive 2013/34/EU

**Article 19b – paragraph 2 – subparagraph 2 – point a – introductory part**

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) specify the information that undertakings are to disclose about environmental factors, including information about:</td>
<td>(a) specify the information that undertakings are to disclose about environmental and climate factors, including information about:</td>
</tr>
</tbody>
</table>

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**Amendment 249**
Marie Toussaint
on behalf of the Greens/EFA Group

**Maria Arena, Silvia Modig, Petros Kokkalis**

**Proposal for a directive**
**Article 1 – paragraph 1 – point 4**
Directive 2013/34/EU

**Article 19b – paragraph 2 – subparagraph 2 – point a – subpoint –i (new)**

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>(-i) The nine planetary boundaries as defined by the Stockholm Resilience Centre, including: climate change, biosphere integrity (functional and genetic), land-system changes, freshwater use, Biogeochemical flows (nitrogen and phosphorus), ocean acidification, atmospheric aerosol pollution, stratospheric ozone depletion, and release</td>
<td></td>
</tr>
</tbody>
</table>
of chemicals;

Amendment 250
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – subpoint i

\textit{Text proposed by the Commission} \quad \textit{Amendment}

(i) climate change mitigation;

(i) climate change mitigation, \textit{including}

- GHG emissions on all scopes 1, 2 and 3 as defined by the GHG Protocol;

- the transition, financial and investment plans and absolute GHG emissions reduction targets of the undertaking for the short time horizon of 3-5 years, medium time horizon of 10-15 years, and long-term time horizon, including a target to be achieved by 2030 and targeted date to achieve climate neutrality;

- a substantiated explanation on the alignment of the undertaking’s business model and strategy with the goal of limiting of global warming to 1.5 °C with no or limited overshoot, pursuant to the latest evidence provided by the IPCC in this regard the sustainability reporting standards should specify which climate change scenarios the undertakings should apply in line with the latest climate science;

Amendment 251
Maria Arena

PE702.994v01-00 12/67 AM\1245532EN.docx
Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point i

Text proposed by the Commission

(i) climate change mitigation;

Amendment

(i) climate change mitigation, including
- emissions on all scopes of greenhouse gas emissions including Scope 1, 2 and 3 GHG emissions, and other relevant indicators;
- the transition, financial and investment plans and absolute emission reduction targets of the undertaking for 2025 and 2030, reviewed every five years up to 2050 and targeted date to achieve carbon neutrality; and
- substantiated explanation on the alignment of the undertaking’s business model and strategy with the goal of limiting of global warming to 1.5 °C with no or limited overshoot and recourse to compensation technologies, pursuant to the latest evidence provided by the IPCC;

Or. en

Amendment 252
Silvia Modig

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point i

Text proposed by the Commission

(i) climate change mitigation;

Amendment

(i) climate change mitigation, including
- emissions on all scopes of greenhouse gas emissions including Scope 1, 2 and 3 GHG emissions;
- investment plans and absolute emission reduction targets of the undertaking for 2025 and 2030, reviewed every five years and targeted date to achieve carbon neutrality; and

- substantiated explanation on the alignment of the undertaking’s business model and strategy with the goal of limiting of global warming to 1.5 °C with no or limited overshoot and recourse to compensation technologies, pursuant to the latest evidence provided by the IPCC;

Or. en

Amendment 253
Silvia Modig

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point iii

Text proposed by the Commission

(iii) water and marine resources;

Amendment

(iii) water and marine resources;

including targets to limit the use and pollution of water;

Or. en

Amendment 254
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point iii

Text proposed by the Commission

(iii) water and marine resources;

Amendment

(iii) The sustainable use and protection of water, marine, and soil resources;
Amendment 255
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point iii

Text proposed by the Commission
(iii) water and marine resources;

Amendment
(iii) the sustainable use and protection of water and marine resources;

Or. en

Amendment 256
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point iv

Text proposed by the Commission
(iv) resource use and circular economy;

Amendment
(iv) The transition to circular economy, including natural resource use and the life cycle of the products;

Or. en

Amendment 257
Pascal Canfin, Nils Torvalds, Martin Hojsík, María Soraya Rodríguez Ramos, Susana Solís Pérez, Catherine Chabaud

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point iv
Text proposed by the Commission

(iv) resource use and circular economy;

Amendment

(iv) the transition to a circular economy, including resource use;

Or. en

Amendment 258
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point iv

Text proposed by the Commission

(iv) resource use and circular economy;

Amendment

(iv) the transition to a circular economy, including resource use;

Or. en

Amendment 259
Rob Rooken

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point v

Text proposed by the Commission

(v) pollution;

Amendment

deleted

Or. en

Justification

Pollution is too vague.

Amendment 260
Silvia Modig
Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point v

Text proposed by the Commission

(v) pollution;

Amendment

(v) pollution; including plastic pollution and diffuse pollution, targets to reduce pollution and detailed plans to achieve those targets;

Or. en

Amendment 261
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point v

Text proposed by the Commission

(v) pollution;

Amendment

(v) direct, indirect and diffuse pollution, prevention and control;

Or. en

Amendment 262
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point v

Text proposed by the Commission

(v) pollution;

Amendment

(v) pollution prevention and control;

Or. en
Amendment 263
Silvia Modig

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point vi

Text proposed by the Commission

(vi) biodiversity and ecosystems;

Amendment

(vi) biodiversity and ecosystems; 
including targets to reduce biodiversity loss, deforestation and impacts on wildlife, as well as detailed plans to achieve those targets;

Or. en

Amendment 264
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point vi

Text proposed by the Commission

(vi) biodiversity and ecosystems;

Amendment

(vi) animal welfare, the protection and restoration of biodiversity and ecosystems including commodity driven deforestation, ecosystem degradation and land use;

Or. en

Amendment 265
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a – point vi

PE702.994v01-00 18/67 AM\1245532EN.docx
Text proposed by the Commission

(vi) biodiversity and ecosystems;

Amendment

(vi) protection and restoration of biodiversity and ecosystems;

Or. en

Amendment 266
Pernille Weiss

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point a a (new)

Text proposed by the Commission

(aa) When specifying the information about environmental factors that undertakings are to disclose, coherence should be ensured with the reporting requirements of the Taxonomy Regulation article 8

Amendment

Or. en

Amendment 267
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point b – introductory part

Text proposed by the Commission

(b) specify the information that undertakings are to disclose about social factors, including information about:

Amendment

(b) specify the information that undertakings are to disclose about social factors, limited to information about:

Or. en
Amendment 268
Rob Rookens, Sergio Berlato

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point b – introductory part

<table>
<thead>
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<td>(b) specify the information that undertakings are to disclose about social factors, including information about:</td>
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</tbody>
</table>

Amendment 269
Rob Rookens, Sergio Berlato

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point b – point i

<table>
<thead>
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<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, and employment and inclusion of people with disabilities;</td>
<td>(i) equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, employment and inclusion of people with opposing political views, and employment and inclusion of people with disabilities;</td>
</tr>
</tbody>
</table>

Amendment 270
Margarita de la Pisa Carrión

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point b – point i

<table>
<thead>
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<th>Amendment</th>
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<tbody>
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<td>(i) equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, employment and inclusion of people with disabilities;</td>
<td>(i) equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, employment and inclusion of people with opposing political views, and employment and inclusion of people with disabilities;</td>
</tr>
</tbody>
</table>
Text proposed by the Commission

(i) equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, and employment and inclusion of people with disabilities;

Amendment

(i) equal opportunities for all, including non-discrimination for reasons of gender and equal pay for equal work, training and skills development, and employment and inclusion of people with disabilities;

Amendment 271
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point b – point ii

Text proposed by the Commission

(ii) working conditions, including secure and adaptable employment, wages, social dialogue, collective bargaining and the involvement of workers, work-life balance, and a healthy, safe and well-adapted work environment;

Amendment

(ii) working conditions, including secure and adaptable employment, wages, social dialogue, collective bargaining and the involvement of workers, work-life balance, and a healthy, safe and well-adapted work environment and just transition measures adopted through social dialogue;

Amendment 272
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point b – point iii
(iii) respect for the human rights, fundamental freedoms, democratic principles and standards established in the International Bill of Human Rights and other core UN human rights conventions, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work and the ILO fundamental conventions and the Charter of Fundamental Rights of the European Union.

**Amendment**

(iii) respect for the human and environmental rights, fundamental freedoms, democratic principles and standards established in the International Bill of Human Rights and other core UN human rights conventions, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work and the ILO fundamental conventions and the Charter of Fundamental Rights of the European Union, the European Convention on Human Rights and its additional protocols, the UNECE Convention on Access to Information, Public Participation in Decision Making and Access to Justice in Environmental Matters (Aarhus Convention) and Resolution 48/13 adopted by the Human Rights Council on the 8 October 2021 on the human right to a clean, healthy environment.

Or. en

**Amendment 273**

Silvia Modig

**Proposal for a directive**

**Article 1 – paragraph 1 – point 4**

Directive 2013/34/EU

Article 19b – paragraph 2 – subparagraph 2 – point b – point iii

**Text proposed by the Commission**

(iii) respect for the human rights, fundamental freedoms, democratic principles and standards established in the International Bill of Human Rights and other core UN human rights conventions, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work and the ILO fundamental conventions and the Charter of

**Amendment**

(iii) implementation and results of the undertaking’s due diligence process to meet its responsibility to respect human rights, understood as those human rights, fundamental freedoms, democratic principles and standards established in the International Bill of Human Rights and other core UN human rights conventions, the International Labour Organization’s
Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point b – point iii a (new)

Text proposed by the Commission

(iiia) The undertaking's value chain linked to severe actual and potential impacts, including sector-specific information on suppliers, types of products and services supplied, and on sourcing and traceability of commodities and materials associated with high likelihood of actual and potential adverse impacts on sustainability matters.

Proposition amended by

Amendment 275
Jessica Polfjärd
Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point c – introductory part

Text proposed by the Commission

(c) specify the information that undertakings are to disclose about governance factors, including information

Amendment

(c) specify the information that undertakings are to disclose about governance factors, limited to information
Amendment 276
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 – point c a (new)

Text proposed by the Commission

(ca) specify the information that undertakings are to disclose about their plans towards limiting global warming to 1.5 °C in line with the Paris Agreement and the progress the undertaking has made towards achieving this target.

Or. en

Amendment 277
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 2 – subparagraph 2 a (new)

Text proposed by the Commission

All information that undertakings are to disclose about environmental factors as defined in point (a) shall be based on, and take account of relevant underlying indicators and methodologies set out in Regulation (EU) 2020/852 and the delegated acts adopted pursuant to it.

Or. en
Amendment 278
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 3 – introductory part

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. When adopting delegated acts pursuant to paragraph 1, the Commission shall take account of:</td>
<td>3. When adopting delegated acts pursuant to paragraph 1, the Commission shall ensure consistency with the work of global standard-setting initiatives for sustainability reporting, and existing standards and frameworks for natural capital accounting, responsible business conduct, corporate social responsibility, and sustainable development. The Commission shall furthermore take account of:</td>
</tr>
</tbody>
</table>

Amendment 279
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 3 – point a

<table>
<thead>
<tr>
<th>Text proposed by the Commission</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) the work of global standard-setting initiatives for sustainability reporting, and existing standards and frameworks for natural capital accounting, responsible business conduct, corporate social responsibility, and sustainable development;</td>
<td>deleted</td>
</tr>
</tbody>
</table>

Or. en
Amendment 280
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 3 – point a

Text proposed by the Commission

(a) the work of global standard-setting initiatives for sustainability reporting, and existing standards and frameworks for natural capital accounting, responsible business conduct, corporate social responsibility, and sustainable development;

Amendment

(a) the work of global standard-setting initiatives for sustainability reporting, and existing standards and frameworks for natural capital accounting, responsible business conduct, corporate social responsibility, and sustainable development, including the GHG protocol, the Paris Agreement and the 2018 IPCC P1 Special Report on 1.5degrees;

Or. en

Amendment 281
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 3 – point c

Text proposed by the Commission

(c) the criteria set out in the delegated acts adopted pursuant to Regulation (EU) 2020/852*;  

Amendment

(c) the criteria set out in the delegated acts adopted pursuant to Regulation (EU) 2020/852* including the distinction between environmentally sustainable, transitional and enabling economic activities;


Amendment 282
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 3 – point h a (new)

Text proposed by the Commission

Amendment

(ha) administrative burden and costs of the undertakings within the scope of this Directive.

Amendment 283
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. Undertakings subject to an obligation to prepare and make public a report on payments made to governments pursuant to Article 42 shall disclose, at project level as defined in Article 41 (b) (4), all documents and data required to understand their sustainability reporting under Article 19a. Documents shall include:

(a) All contracts, licenses, leases and concessions including annexes and amendments, which provide the terms
attached to the exploitation of oil gas and mineral resources;

(b) Any agreements, or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities;

(c) Any agreements that mandate social expenditures by companies;

(d) Any environmental and/or social impact assessments including the cumulative costs of inaction.

Or. en

Amendment 284
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b a (new)

Text proposed by the Commission

Amendment

Article 19ba

Sustainability reporting related to Regulation (EU) 2020/852

1. Any undertaking which is subject to an obligation to publish non-financial information pursuant to Article 8 of Regulation (EU) 2020/852 shall include information on how and to what extent the undertaking’s activities are associated with economic activities that do not qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852.

2. In particular, non-financial undertakings shall disclose the following:

(a) the proportion of their turnover derived from products or services
associated with, and the proportion of their capital expenditure and the proportion of their operating expenditure related to assets or processes associated with, economic activities that do not meet the substantial contribution criteria but do meet the Do No Significant Harm criteria specified in relevant Delegated Acts under Articles 10 to 15 of Regulation (EU) 2020/852;

(b) the proportion of their turnover derived from products or services associated with, and the proportion of their capital expenditure and the proportion of their operating expenditure related to assets or processes associated with, economic activities that do neither meet the substantial contribution criteria nor the Do No Significant Harm criteria specified in relevant Delegated Acts under Articles 10 to 15 of Regulation (EU)2020/852.

3. The Commission shall adopt a delegated act in accordance with Article 49 to supplement paragraphs 1 and 2 of this Article to specify the content and presentation of the information to be disclosed pursuant to those paragraphs, including the methodology to be used in order to comply with them, taking into account the specificities of both financial and non-financial undertakings and the technical screening criteria established pursuant to this Regulation. The Commission shall adopt that delegated act by 31 October 2022.

Or. en

Amendment 285
Silvia Modig

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b a (new)
Article 19ba

Sustainability reporting related to Regulation (EU) 2020/852

1. Any undertaking which is subject to an obligation to publish non-financial information pursuant to Article 8 of Regulation (EU) 2020/852 shall include information on how and to what extent the undertaking’s activities are associated with economic activities that do not qualify as environmentally sustainable under Articles 3 and 9 of Regulation (EU) 2020/852.

2. In particular, non-financial undertakings shall disclose the following:

(a) the proportion of their turnover derived from products or services associated with, and the proportion of their capital expenditure and the proportion of their operating expenditure related to assets or processes associated with, economic activities that do not meet the substantial contribution criteria but do meet the Do No Significant Harm criteria specified in relevant Delegated Acts under Articles 10 to 15 of Regulation (EU) 2020/852;

(b) the proportion of their turnover derived from products or services associated with, and the proportion of their capital expenditure and the proportion of their operating expenditure related to assets or processes associated with, economic activities that do neither meet the substantial contribution criteria nor the Do No Significant Harm criteria specified in relevant Delegated Acts under Articles 10 to 15 of Regulation (EU) 2020/852.
Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b b (new)

Amendment 286
Maria Arena

Text proposed by the Commission

Article 19bb

Sustainability reporting related to undertakings required to report on payments to governments

Undertakings subject to an obligation to prepare and make public a report on payments made to governments pursuant to article 42 shall disclose, at project level as defined in Article 41 (b) (4), all documents and data required to understand their sustainability reporting under article 19a. Documents shall include:

(a) All contracts, licenses, leases and concessions including annexes and amendments, which provide the terms attached to the exploitation of oil gas and mineral resources;

(b) Any agreements, or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities;

(c) Any agreements that mandate social expenditures by companies;

(d) Any environmental and/or social impact assessments.

Amendment 287
Jessica Polfjärd
Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19c

Text proposed by the Commission

Article 19c

Sustainability reporting standards for SMEs

The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards proportionate to the capacities and characteristics of small and medium-sized undertakings. Those sustainability reporting standards shall specify which information referred to in Articles 19a and 29a small and medium-sized undertakings referred to in Article 2, point (1)(a) shall report. They shall take into account the criteria set out in Article 19b, paragraphs 2 and 3. They shall also, where relevant, specify the structure in which that information shall be reported.

The Commission shall adopt those delegated acts at the latest by 31 October 2023.

Or. en

Amendment 288
Margarita de la Pisa Carrión

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19c – paragraph 1

Text proposed by the Commission

The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards proportionate to the capacities and

Amendment

The Commission shall, following prior consultation of EFRAG, adopt delegated acts in accordance with Article 49 to provide for sustainability reporting
characteristics of small and medium-sized undertakings. Those sustainability reporting standards shall specify which information referred to in Articles 19a and 29a small and medium-sized undertakings referred to in Article 2, point (1)(a) shall report. They shall take into account the criteria set out in Article 19b, paragraphs 2 and 3. They shall also, where relevant, specify the structure in which that information shall be reported.

EFRAG’s advisory opinion shall be shared with the European Parliament and the Council.

Amendment 289
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19c – paragraph 1

Text proposed by the Commission

The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards proportionate to the capacities and characteristics of small and medium-sized undertakings. Those sustainability reporting standards shall specify which information referred to in Articles 19a and 29a small and medium-sized undertakings referred to in Article 2, point (1)(a) shall report. They shall take into account the criteria set out in Article 19b, paragraphs 2 and 3. They shall also, where relevant, specify the structure in which that information shall be reported.

Amendment

The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards proportionate to the capacities and characteristics of small and medium-sized undertakings. Those sustainability reporting standards shall specify how small and medium-sized undertakings shall report on information referred to in Articles 19a and 29a referred to in Article 2, point (1)(a). They shall take into account the criteria set out in Article 19b, paragraphs 2 and 3. They shall also, where relevant, specify the structure in which that information shall be reported.
Amendment 290
Pascal Canfin, Nils Torvalds, Martin Hojsík, Catherine Chabaud

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19c – paragraph 1 a (new)

Text proposed by the Commission

The Commission shall be empowered to adopt delegated acts in accordance with Article 49 to establish and amend a list of high-impact sectors as defined in Article 1, paragraph 2, point 1. That list shall take into account the work of the Platform on Sustainable Finance established in accordance with Article 20 of Regulation(EU) 2020/852 and the OECD Due Diligence Guidance for Responsible Business Conduct, including for mining, extractive industries, agriculture, clothing and footwear, finance and international shipping. The list of sectors taken into account in this definition shall take account of correspondence with the NACE classification1a.

Or. en

Amendment 291
Sirpa Pietikäinen

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19c – paragraph 1 a (new)

Text proposed by the Commission

The Commission shall create an online tool to facilitate reporting for small and medium-sized enterprises

Or. en
Justification

A tool such as Online Interactive Risk Assessment (https://oiraproject.eu/en) with online reporting with adequate tools and instructions.

Amendment 292
Margarita de la Pisa Carrión

Proposal for a directive
Article 1 – paragraph 1 – point 5 – point a
Directive 2013/34/EU
Article 20 – paragraph 1 – point g

Text proposed by the Commission

(g) a description of the diversity policy applied in relation to the undertaking's administrative, management and supervisory bodies with regard to gender and other aspects such as, age, or educational and professional backgrounds, the objectives of that diversity policy, how it has been implemented and the results in the reporting period. If no such policy is applied, the statement shall contain an explanation as to why this is the case;

Amendment

(g) a description of the non-discrimination policy applied in relation to the undertaking's administrative, management and supervisory bodies with regard to gender and other aspects such as, age, or educational and professional backgrounds, the objectives of that non-discrimination policy, how it has been implemented and the results in the reporting period. If no such policy is applied, the statement shall contain an explanation as to why this is the case;

Or. es

Amendment 293
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 1

Text proposed by the Commission

1. Parent undertakings of a large group shall include in the consolidated management report information necessary to understand the group's impacts on sustainability matters, and information

Amendment

1. Public-interest entities which are parent undertakings of a large group exceeding on its balance sheet data, on a consolidated basis, the criterion of the average number of 500 employees during
necessary to understand how sustainability matters affect the group's development, performance and position. The financial year shall include in the consolidated management report information necessary to understand the group's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the group's development, performance and position.

Amendment 294
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point a – introductory part

Text proposed by the Commission
(a) a brief description of the group's business model and strategy, including:

Amendment
(a) a description of the group's business model and strategy, including:

Amendment 295
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point a – point i

Text proposed by the Commission
(i) the resilience of the group's business model and strategy to risks related to sustainability matters;

Amendment
(i) the resilience of the group's business model and strategy to risks related to sustainability matters in particular short, medium, and long-term risks associated with climate change in particular risks associated with:
- The physical impacts of climate change;
- The economic disruptions and security threats that result from the physical impacts of climate change;
- The transition impacts and financial impacts that result as the global market moves towards a climate-neutral economy by at least 2050, including reputational impacts deriving from changing consumer behaviour;
- The regulatory impacts caused by supranational, national and local governments efforts to limit global warming to 1.5 °C above pre-industrial levels with no or limited overshoot pursuant to the latest scientific evidence as provided by the IPCC;

Amendment 296
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point a – point ii

Text proposed by the Commission

(ii) the opportunities for the group related to sustainability matters;

Amendment

(ii) the opportunities for the group related to sustainability matters, in particular opportunities related to reductions in GHG emissions;

Amendment 297
Marie Toussaint
on behalf of the Greens/EFA Group
(iii) the plans of the group to ensure that the group’s business model and strategy are compatible with the transition to a climate-neutral, sustainable, renewables-based, circular, energy- and resource-efficient economy where ecosystems and biodiversity are protected and restored, and with the objective of limiting of global warming to 1.5 °C in line with the Paris Agreement with no or limited overshoot taking into account the latest available science provided by the IPCC, including in particular an environmental and climate strategy comprising at least five-year absolute GHG emissions reduction targets up to 2050, covering the scopes 1, 2 and 3 as defined by the GHG protocol and excluding the recourse to carbon offsets, as well as five-year targets to reduce the environmental impact of the group and of its business model, in particular on ecosystems and biodiversity;

Or. en

Amendment 298
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point a – point iii

(iii) the plans of the group including a transition pathway, comprising of short-term and medium-term absolute emission reduction targets for 2025 and 2030, reviewed every five years up to 2050, to
the Paris Agreement; 

achieve carbon neutrality by 2050 at the latest, and implementing actions and related financial and investment plans, to ensure that the group’s business model and strategy 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 with no or limited overshoot and recourse to compensation technologies, and pursuant to the latest recommendations of the IPCC; and the degree of exposure of the undertaking to sectors listed in Divisions 05, 06, 09, 19, 35, 46.71 of Annex I to Regulation (EC) No 1893/2006 insofar as they relate to coal, oil, gas-related activities;

Amendment 299
Pascal Canfin, Catherine Chabaud

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point a – point iii

Text proposed by the Commission

(iii) the plans of the group to ensure that the group’s business model and strategy 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;

Amendment

(iii) the plans of the group including a transition plan with implementing actions and related financial and investment plans, to ensure that its business model and strategy aligned with the intermediate objectives for 2030 and 2040 laid out in the European Climate Law - Regulation (EU) 2021/1119 and with the objective to achieve carbon neutrality by 2050 at the latest and 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 taking into account the entire value chain; and where relevant the degree of exposure of the undertaking to sectors listed in Divisions 05, 06,09,19, 35, 46.71, 73.1 of Annex I to Regulation (EC) No 1893/2006 insofar as
they relate to coal, oil, gas-related activities.

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<tr>
<th>Amendment 300</th>
<th>Michal Wiezik</th>
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<tr>
<td><strong>Proposal for a directive</strong></td>
<td><strong>Article 1 – paragraph 1 – point 7</strong></td>
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<td>Article 29a – paragraph 2 – subparagraph 1 – point a – point iii</td>
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<td><strong>Text proposed by the Commission</strong></td>
<td><strong>Amendment</strong></td>
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<tr>
<td>(iii) the plans of the group to ensure that the group’s business model and strategy 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;</td>
<td>(iii) the plans of the group including a pathway comprising of short-term and medium-term absolute emission reduction targets for 2025 and 2030, and reviewed every five years thereafter, to achieve climate neutrality by 2050 at the latest, and implementing actions and related financial and investment plans to ensure that the group’s business model and strategy 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;</td>
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<tr>
<th>Amendment 301</th>
<th>Margarita de la Pisa Carrión</th>
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<tr>
<td><strong>Proposal for a directive</strong></td>
<td><strong>Article 1 – paragraph 1 – point 7</strong></td>
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<td>Article 29a – paragraph 2 – subparagraph 1 – point a – point iii</td>
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<tr>
<td><strong>Text proposed by the Commission</strong></td>
<td><strong>Amendment</strong></td>
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<tr>
<td>(iii) the plans of the group to ensure that the group’s business model and strategy 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;</td>
<td>(iii) the plans of the group to ensure that the group’s business model and strategy 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;</td>
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of global warming to 1.5 °C in line with the Paris Agreement;

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<th>Amendment 302</th>
<th>Rob Rook, Sergio Berlato</th>
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<tr>
<td><strong>Proposal for a directive</strong></td>
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<td><strong>Article 1 – paragraph 1 – point 7</strong></td>
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<td>Directive 2013/34/EU</td>
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<td>Article 29a – paragraph 2 – subparagraph 1 – point a – point iii</td>
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<th>Text proposed by the Commission</th>
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<tr>
<td>(iii) the plans of the group to ensure that the group’s business model and strategy 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;</td>
<td>(iii) the plans of the group to ensure that the group’s business model and strategy compatible with the transition to a sustainable economy;</td>
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<tr>
<th>Amendment 303</th>
<th>Sirpa Pietikäinen</th>
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<tr>
<td><strong>Proposal for a directive</strong></td>
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<td><strong>Article 1 – paragraph 1 – point 7</strong></td>
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<td>Directive 2013/34/EU</td>
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<td>Article 29a – paragraph 2 – subparagraph 1 – point a – point iii</td>
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<th>Text proposed by the Commission</th>
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<tr>
<td>(iii) the plans of the group to ensure that the group’s business model and strategy 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;</td>
<td>(iii) the transitional plans of the group to ensure that the group’s business model and strategy are compatible with the transition to a sustainable economy, climate neutrality and with the limiting of global warming to 1.5 °C in line with the Paris Agreement;</td>
</tr>
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</table>
Amendment 304  
Jessica Polfjärd, Pernille Weiss

Proposal for a directive  
Article 1 – paragraph 1 – point 7  
Directive 2013/34/EU  
Article 29a – paragraph 2 – subparagraph 1 – point a – point iv

**Text proposed by the Commission**  
(iv) how the group’s business model and strategy take account of the interests of the group’s stakeholders and of the impacts of the group on sustainability matters;

**Amendment**  
(iv) how the group’s business model and strategy take account of the impacts of the group on sustainability matters;

Or. en

Amendment 305  
Marie Toussaint  
on behalf of the Greens/EFA Group

Proposal for a directive  
Article 1 – paragraph 1 – point 7  
Directive 2013/34/EU  
Article 29a – paragraph 2 – subparagraph 1 – point a – point v

**Text proposed by the Commission**  
(v) how the group’s strategy has been implemented with regard to sustainability matters;

**Amendment**  
(v) how the group’s strategy has been implemented with regard to sustainability matters and related targets, in connection with principle risks and opportunities have been integrated into the undertaking’s strategy;

Or. en

Amendment 306  
Marie Toussaint  
on behalf of the Greens/EFA Group

Proposal for a directive  
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point b

**Text proposed by the Commission**

(b) a description of the targets related to sustainability matters set by the group and of the progress of the undertaking towards achieving them;

**Amendment**

(b) a description of the **time-bound, short, medium and long-term**, targets related to sustainability matters set by the group **with respect to the group’s principle risks and opportunities**, whether such targets are science-based alongside corresponding evidence, and of the progress the undertaking **has made** towards achieving **those targets including**

(i) a clearly defined path to reach the targets and corresponding timeframes;

(ii) the methods, main data and rationale used in setting these targets;

(iii) the reasons explaining the impossibility any failure to reach intermediary and final targets;

**Or. en**

**Amendment 307**

**Maria Arena**

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point b

**Text proposed by the Commission**

(b) a description of the targets related to sustainability matters set by the group and of the progress of the undertaking towards achieving them;

**Amendment**

(b) a description of the **time-bound short-term, mid-term and long-term** targets set by the group **with respect to the risks, opportunities, severe impacts and timely alignment with relevant public goals**, whether such targets are science-based alongside corresponding evidence, implementing actions and related **financial and investment plans** and of the progress of the undertaking towards achieving them;
Amendment 308
Pascal Canfin, Nils Torvalds, Catherine Chabaud

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point b

Text proposed by the Commission

(b) a description of the targets related to sustainability matters set by the group and of the progress of the undertaking towards achieving them;

Amendment

(b) a description of the time-bound short-term, mid-term and long-term targets set by the group for the main impacts of its business model on sustainability matters, whether such targets are science-based and of the progress the undertaking has made towards achieving those targets

Amendment 309
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point c

Text proposed by the Commission

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

Amendment

(c) a description of the role of the administrative, management and supervisory bodies with regard to sustainability matters including

(i) the extent to which these bodies shall take into consideration sustainability matters and, where appropriate, the resources at their disposal in order to do so;

(ii) and the consistency of the
remuneration schemes of their members with the company's sustainability strategy.

(iii) discussing the results of the due diligence process implemented with regard to sustainability matters to identify adverse impacts, including any direct engagement with the stakeholders affected by the identified impacts;

(iv) Discussing the principal risks and opportunities for the undertaking related to sustainability matters;

(v) Providing specific oversight on the implementation of the undertaking’s strategy related to sustainability matters, including through setting up dedicated committees;

(vi) Expertise on sustainability matters possessed by the members of the administrative, management and supervisory bodies;

Amendment 310
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point d

Text proposed by the Commission
(d) a description of the group’s policies in relation to sustainability matters;

Amendment
(d) a description of the group’s policies in relation to sustainability matters with respect to identified risks and opportunities;

Amendment 311
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point e – point i

Text proposed by the Commission

(i) the due diligence process implemented with regard to sustainability matters;

Amendment

(i) the due diligence process in line with applicable EU legislation on a mandatory human rights and due diligence [Directive/Regulation XXX] that have been implemented with regard to sustainability matters to prevent, mitigate or remediate actual or potential adverse impacts on sustainability matters, including information on:

- identification, assessment and prioritisation of actual and potential adverse impacts;
- ceasing, prevention and mitigation of such impacts;
- tracking implementation and their results;
- identification and engagement of the adversely affected people, and alert mechanisms and how complaints and grievances are received;
- the entities involved in the conception and in the implementation of the process at different stages, and the human, informational and financial resources available to them;
- the degree to which the due diligence process complies with international standards and duty of care of the company concerning all matter related to sustainability;

Or. en

Amendment 312
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point e – point ii

Text proposed by the Commission

(ii) the principal actual or potential adverse impacts connected with the group’s value chain, including its own operations, its products and services, its business relationships and its supply chain;

Amendment

(ii) the actual or potential adverse impacts connected with the group's supply and value chain as identified through the due diligence process, including its own operations, its products and services, its business relationships and its supply chain, including information on:

- people affected by those impacts with a special attention given to the 20% poorest;

- the effect of the undertaking’s business policies, practices and decisions on the identified issues, including of the undertaking’s purchasing policies and practices;

Or. en

Amendment 313
Sirpa Pietikäinen

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point e – point ii

Text proposed by the Commission

(ii) the principal actual or potential adverse impacts connected with the group’s value chain, including its own operations, its products and services, its business relationships and its supply chain;

Amendment

(ii) the principal actual or potential adverse impacts and the significant harm in any of the environmental categories (related to the six environmental objectives of the Taxonomy Regulation), connected with the group’s value chain, including its own operations, its products and services, its business relationships and its supply chain;
### Amendment 314
**Marie Toussaint**
on behalf of the Greens/EFA Group

**Proposal for a directive**
**Article 1 – paragraph 1 – point 7**
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point e – point iii

<table>
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<th>Text proposed by the Commission</th>
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<tr>
<td>(iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts;</td>
<td>(iii) any actions taken, <em>in the application of the due diligence process</em>, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts <em>and the effectiveness of their results</em>;</td>
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</table>

### Amendment 315
**Sirpa Pietikäinen**

**Proposal for a directive**
**Article 1 – paragraph 1 – point 7**
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point f a (new)

<table>
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<tbody>
<tr>
<td>(fa) the performance measured against sustainability indicators relevant to the particular business and industry, based on a list of harmonised sustainability indicators to be developed and updated by the European Commission, in coherence with the Regulation 2020/852/EU on the establishment of a framework to facilitate sustainable investment, and amending Regulation 2019/2088/EU;</td>
<td></td>
</tr>
</tbody>
</table>
**Justification**

In order to fulfil their obligations of due diligence to consider material sustainability risks and to incorporate sustainability performance indicators, financial market participants themselves need reliable, comparable and harmonised disclosure of information by investee companies and harmonised accounting standards regarding sustainability indicators. To ensure the provision of quality data for investors that is comparable, the transparency obligations of the Directive 2013/34/EU should be updated to include material sustainability risks and sustainability performance based on harmonised indicators, and be reported in integrated periodical statements that incorporate both financial and non-financial information.

**Amendment 316**
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point g

*Text proposed by the Commission*  
(g) indicators relevant to the relevant to the disclosures referred to in points (a) to (f).

*Amendment*  
(g) indicators relevant to the relevant to the disclosures referred to in points (a) to (f), including key performance indicators set out in the delegated act supplementing Article 8 of the Regulation (EU) 2020/852;

Or. en

**Amendment 317**
Pascal Canfin, Catherine Chabaud

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 1 – point g

*Text proposed by the Commission*  
(g) indicators relevant to the relevant to the disclosures referred to in points (a) to (f).

*Amendment*  
(g) indicators relevant to the relevant to the disclosures referred to in points (a) to (f), including performance indicators set out in the delegated act supplementing
Amendment 318
Rob Rooken, Sergio Berlato

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 2

Text proposed by the Commission

Parent undertakings shall also report information on intangibles, including information on intellectual, human, and social and relationship capital.

deleted

Amendment 319
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 2

Text proposed by the Commission

Parent undertakings shall also report information on intangibles, including information on intellectual, human, and social and relationship capital.

deleted

Amendment 320
Pascal Canfin, Nils Torvalds, Catherine Chabaud
Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 3 a (new)

Text proposed by the Commission

For a parent undertaking that publicly pledges to align its business model, strategy and operations to a transition towards an economy compatible with the Paris Agreement, or to the objective of the Union’s “climate neutrality” or "net-zero", the information referred to in Paragraph 2, Point (a) (iii) shall contain a detailed description of the following elements:

(i) the climate scenario of 1.5 degrees Celsius used to assess the vulnerability to and the negative impacts on climate of the group, and to calculate its transition pathway; when publicly available scenarios are not used, a robust justification for why they are deemed not adequate shall be provided;

(ii) short-term and mid-term targets based on the best scientific knowledge available, and on existing international initiatives, where relevant, including for at least the years 2030 and 2040;

(iii) the strategy conceived by the group to achieve the long term and the interim targets defined in point (ii);

(iv) periodic reports on the progress achieved towards the long term and the interim targets;

(v) evidence of the coherence between the emission reduction strategy of the group and the sectoral emission reduction pathways; when publicly available pathways are not used, a robust justification for why they are deemed not adequate shall be provided;

(vi) the relevance and the role of offsets, natural and artificial sinks, carbon avoidance, capture and storage and
carbon and usage technologies, if deemed necessary by the undertaking, to achieve the long- and interim targets set by the group.

Or. en

Amendment 321
Sirpa Pietikäinen

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 2 – subparagraph 3 a (new)

Text proposed by the Commission
Parent undertakings shall discuss and adopt the transition plans referred to in paragraph 1, point (a), point (iii) as a separate item in their annual meetings.

Amendment

Or. en

Amendment 322
Maria Arena

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 3 – subparagraph 2

Text proposed by the Commission
The information referred to in paragraphs 1 and 2 shall include information about the group’s value chain, including its own operations, its products and services, its business relationships and its supply chain, where appropriate.

Amendment
The information referred to in paragraphs 1 and 2 shall include information about the group’s value chain, including its own operations, its products and services, its business relationships and its supply chain, where necessary for understanding of the undertaking’s impacts or risks.

Or. en
Amendment 323
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 3 – subparagraph 4

Text proposed by the Commission

Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the group, provided that such omission does not prevent a fair and balanced understanding of the group's development, performance, position and impact of its activity.

Or. en

Amendment 324
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 3 – subparagraph 4

Text proposed by the Commission

Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and

Amendment

Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in certain cases where, in the duly justified opinion of the members of the administrative, management and
supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the group, provided that such omission does not prevent a fair and balanced understanding of the group's development, performance, position and impact of its activity.

Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the group, provided that such omission does not prevent a fair and balanced understanding of the group's development, performance, position and impact of its activity.

Or. en

Amendment 325
Margarita de la Pisa Carrión

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 3 – subparagraph 4

Text proposed by the Commission

Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the group, provided that such omission does not prevent a fair and balanced understanding of the group's development, performance, position and impact of its activity.

Amendment

Member States shall allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the group, provided that such omission does not prevent a fair and balanced understanding of the group's development, performance, position and impact of its activity.

Or. es

Amendment 326
Jessica Polfjärd
Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 5

Text proposed by the Commission

Amendment

5. By way of derogation from Article 29a, paragraphs 1-4, parent undertakings that are small and medium sized undertakings referred to in Article 2, point (1), point (a), may report in accordance with the sustainability reporting standards for small and medium sized undertakings referred to in Article 19c.

Or. en

Amendment 327
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 5

Text proposed by the Commission

Amendment

5. By way of derogation from Article 29a, paragraphs 1-4, parent undertakings that are small and medium sized undertakings referred to in Article 2, point (1), point (a), may report in accordance with the sustainability reporting standards for small and medium sized undertakings referred to in Article 19c.

Or. en

Amendment 328
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 7

Text proposed by the Commission

7. A parent undertaking which is also a subsidiary undertaking shall be exempted from the obligation set out in paragraphs 1 to 4 if that exempted parent undertaking and its subsidiaries are included in the consolidated management report of another undertaking, drawn up in accordance with Article 29 and this Article. A parent undertaking that is a subsidiary undertaking from a parent undertaking that is established in a third country shall also be exempted from the obligations set out in paragraphs 1 to 4 where that undertaking and its subsidiary undertakings are included in the consolidated management report of that parent undertaking and where the consolidated management report is drawn up in a manner that may be considered equivalent, in accordance with the relevant implementing measures adopted pursuant to Article 23(4)(i) of Directive 2004/109/EC, to the manner required by the sustainability reporting standards referred to in Article 19b of this Directive.

The consolidated management report of the parent undertaking referred to in subparagraph 1 shall be published in accordance with Article 30, in the manner prescribed by the law of the Member State by which the parent undertaking that is exempted from the obligations set out in paragraphs 1 to 4 is governed.

The Member State by which the parent undertaking that is exempted from the obligations set out in paragraphs 1 to 4 is governed may require that the consolidated management report referred to in the first subparagraph of this
paragraph is published in its official language or in a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.

The consolidated management report of a parent undertaking that is exempted from the obligations set out in paragraphs 1 to 4 shall contain all of the following information:

(a) the name and registered office of the parent undertaking that reports information at group level in accordance with Articles 29 and this Article, or in a manner that may be considered equivalent, in accordance with the relevant implementing measures adopted pursuant to Article 23(4)(i) of Directive 2004/109/EC, to the manner required by the sustainability standards adopted pursuant to Article 19b;

(b) the fact that the undertaking is exempted from the obligations set out in paragraphs 1 to 4 of this Article.

Amendment 329
Margarita de la Pisa Carrión

Proposal for a directive
Article 1 – paragraph 1 – point 7
Directive 2013/34/EU
Article 29a – paragraph 7 – subparagraph 3

Text proposed by the Commission

The Member State by which the parent undertaking that is exempted from the obligations set out in paragraphs 1 to 4 is governed may require that the consolidated management report referred to in the first subparagraph of this paragraph is published in its official language or in a language customary in...
the sphere of international finance, and that any necessary translation into those languages is certified.

Or. es

Amendment 330
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 10 – point a – point ii
Directive 2013/34/EU
Article 34 – paragraph 1 – subparagraph 2 – point aa

Text proposed by the Commission

(aa) where applicable, express an opinion based on a limited assurance engagement as regards the compliance of the sustainability reporting with the requirements of this Directive, including the compliance of the sustainability reporting with the reporting standards adopted pursuant to Article 19b, the process carried out by the undertaking to identify the information reported pursuant to those reporting standards, and the compliance with the requirement to mark-up sustainability reporting in accordance with Article 19d, and as regards the compliance with the reporting requirements of Article 8 of Regulation (EU) 2020/852.;

Amendment

(aa) where applicable, express an opinion based on a limited assurance or, where applicable, reasonable assurance engagement as well as external verifications on reported data for GHG emissions as regards the compliance of the sustainability reporting with the requirements of this Directive, including the compliance of the sustainability reporting with the reporting standards adopted pursuant to Article 19b, the process carried out by the undertaking to identify the information reported pursuant to those reporting standards, and the compliance with the requirement to mark-up sustainability reporting in accordance with Article 19d, and as regards the compliance with the reporting requirements of Article 8 of Regulation (EU) 2020/852.;

Or. en

Amendment 331
Sirpa Pietikäinen

Proposal for a directive
Article 1 – paragraph 1 – point 10 – point a a (new)
Directive 2013/34/EU
Article 34 – paragraph 2a (new)

Text proposed by the Commission

Amendment

(aa) the following paragraph 2a is inserted

2a. Member States shall ensure that the management report of small, medium-sized and large undertakings is audited by one or more statutory auditors or audit firms approved by Member States to carry out statutory audits on the basis of Directive 2006/43/EC.

Or. en

Amendment 332
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 11 – point a
Directive 2013/34/EU
Article 49 – paragraph 2

Text proposed by the Commission

Amendment

2. The power to adopt delegated acts referred to in Article 1(2), Article 3(13), Article 46(2), Article 19b and Article 19c shall be conferred on the Commission for an indeterminate period of time.

2. The power to adopt delegated acts referred to in Article 1(2), Article 3(13), Article 46(2) and Article 19b shall be conferred on the Commission for an indeterminate period of time.

Or. en

Amendment 333
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 11 – point a
Directive 2013/34/EU
Article 49 – paragraph 3
Text proposed by the Commission

3. The delegation of power referred to in Article 1(2), Article 3(13), Article 46(2), Article 19b and Article 19c may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of that decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.;

Amendment

3. The delegation of power referred to in Article 1(2), Article 3(13), Article 46(2) and Article 19b may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of that decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.;

Amendment 334
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 11 – point b
Directive 2013/34/EU
Article 49 – paragraph 3a – subparagraph 1

Text proposed by the Commission

When adopting delegated acts pursuant to Articles 19b and 19c, the Commission shall take into consideration technical advice from EFRAG, provided such advice has been developed with proper due process, public oversight and transparency and with the expertise of relevant stakeholders, and is accompanied by cost-benefit analyses that include analyses of the impacts of the technical advice on sustainability matters.

Amendment

When adopting delegated acts pursuant to Articles 19b and 19c, the Commission shall take into consideration technical advice from the independent and public technical advisory body, provided

- this independent public authority is fully financed by public funds from the EU and the Member States;
- such advice has been developed in accordance with the priorities and criteria outlined in Article 19b by an independent
and public technical advisory body with balanced representation of preparers, investors, and civil society organisations and social partners and the composition of such body is approved by the Commission;
- the participation in the technical advisory body is not conditioned by financial contribution;
- the technical advice has been developed with proper due process, public oversight and transparency and
- the expertise provided by members of the independent and public technical advisory body covers all sustainability matters outlined in Articles 19a and 19b;
- the technical advice is accompanied by cost-benefit analyses that include analyses of the impacts of the technical advice on sustainability matters.

Amendment 335
Jessica Polfjärd, Pernille Weiss
Proposal for a directive
Article 1 – paragraph 1 – point 11 – point b
Directive 2013/34/EU
Article 49 – paragraph 3a – subparagraph 1

Text proposed by the Commission
When adopting delegated acts pursuant to Articles 19b and 19c, the Commission shall take into consideration technical advice from EFRAG, provided such advice has been developed with proper due process, public oversight and transparency and with the expertise of relevant stakeholders, and is accompanied by cost-benefit analyses that include analyses of the impacts of the technical advice on sustainability matters.

Amendment
When adopting delegated acts pursuant to Articles 19b, the Commission shall ensure consistency with the development of international standards and take into consideration technical advice from EFRAG, provided such advice has been developed with proper due process, public oversight and transparency and with the expertise of relevant stakeholders, and is accompanied by cost-benefit analyses that include analyses of the impacts of the technical advice on sustainability matters.
Amendment 336
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 11 – point b
Directive 2013/34/EU
Article 49 – paragraph 3a – subparagraph 2

**Text proposed by the Commission**
The Commission shall consult the Member State Expert Group on Sustainable Finance referred to in Article 24 of Regulation (EU) 2020/852 on the technical advice provided by EFRAG prior to the adoption of the delegated acts referred to in Articles 19b and 19c.

**Amendment**
The Commission shall consult the Member State Expert Group on Sustainable Finance referred to in Article 24 of Regulation (EU) 2020/852 on the technical advice provided by EFRAG prior to the adoption of the delegated acts referred to in Articles 19b.

Amendment 337
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 11 – point b
Directive 2013/34/EU
Article 49 – paragraph 3a – subparagraph 4

**Text proposed by the Commission**
The Commission shall also consult the European Banking Authority, the European Insurance and Occupational Pensions Authority, the European Environment Agency, the European Union Agency for Fundamental Rights, the European Central Bank, the Committee of European Auditing Oversight Bodies and the Platform on Sustainable Finance established pursuant to Article 20 of Regulation (EU) 2020/852 on the technical advice provided by EFRAG prior to the adoption of delegated acts referred to in

**Amendment**
The Commission shall also consult the European Banking Authority, the European Insurance and Occupational Pensions Authority, the European Environment Agency, the European Union Agency for Fundamental Rights, the European Central Bank, the Committee of European Auditing Oversight Bodies and the Platform on Sustainable Finance established pursuant to Article 20 of Regulation (EU) 2020/852 on the technical advice provided by EFRAG prior to the adoption of delegated acts referred to in
Articles 19b and 19c. Where any of those bodies decide to submit an opinion, they shall do so within two months from the date of being consulted by the Commission.

Amendment 338
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 11 – point c
Directive 2013/34/EU
Article 49 – paragraph 5

Text proposed by the Commission

5. A delegated act adopted pursuant to Article 1(2), Article 3(13), Article 46(2), Article 19b and Article 19c shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or the Council.

Amendment

5. A delegated act adopted pursuant to Article 1(2), Article 3(13), Article 46(2), and Article 19b shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of four months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by four months at the initiative of the European Parliament or the Council.

Amendment 339
Rob Rooker, Sergio Berlato

Proposal for a directive
Article 1 – paragraph 1 – point 12
Directive 2013/34/EU
Article 51 – paragraph 3 – point f
Text proposed by the Commission

(f) the level of cooperation of the natural person or legal entity responsible with the competent authority;

Amendment

deleted

Or. en

Justification

In principle, no one has to aid his or her own conviction. This principle should be upheld and not be bypassed.

Amendment 340
Marie Toussaint
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 12 a (new)
Directive 2013/34/EU
Annex II a (new)

Text proposed by the Commission

the following Annex IIa is inserted:

ANNEX IIa : LIST OF SECTORSREFERRED TO IN POINT (21) OF ARTICLE 2
A- Agriculture
B- Fishing
C- Forestry
D- Food
E- Construction
F- Mining and Quarrying
G- Manufacturing
H- Logistics, Transportation and Storing
I- Electricity, Gas, Steam, and Air Conditioning Supply
J- Water supply, Sewerage and Waste Management
K- Employment Activities
Amendment 341
Margarita de la Pisa Carrión

Proposal for a directive
Article 3 – paragraph 1 – point 7
Directive 2006/43/EU
Article 14 – paragraph 2 – subparagraph 3

Text proposed by the Commission

The aptitude test shall be conducted in one of the languages permitted by the language rules applicable in the host Member State concerned. It shall cover only the statutory auditor's adequate knowledge of the laws and regulations of that host Member State in so far as it is relevant to statutory audits and assurance engagements of sustainability reporting.

Amendment

The aptitude test shall be conducted in one of the EU official languages. It shall cover only the statutory auditor's adequate knowledge of the laws and regulations of that host Member State in so far as it is relevant to statutory audits and assurance engagements of sustainability reporting.

Amendment 342
Margarita de la Pisa Carrión

Proposal for a directive
Article 3 – paragraph 1 – point 12
Directive 2006/43/EU
Article 26a – paragraph 3
3. Where the Commission adopts standards for reasonable assurance, the opinion referred to in Article 34(1), second subparagraph, point (aa) of Directive 2013/34/EU shall be based on a reasonable assurance engagement.

3. Where the Commission adopts standards for reasonable assurance, the opinion referred to in Article 34(1), second subparagraph, point (aa) of Directive 2013/34/EU shall be based on a reasonable assurance engagement; however, the reasonable assurance engagement shall be voluntary for companies with fewer than 50 employees.

Amendment 343
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 5 – paragraph 1 – subparagraph 1

Text proposed by the Commission
Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with Articles 1 to 3 of this Directive by 1 December 2022. They shall immediately inform the Commission thereof.

Amendment
Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with Articles 1 to 3 of this Directive by 1 December 2023. They shall immediately inform the Commission thereof.

Or. en

Amendment 344
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 5 – paragraph 1 – subparagraph 2

Text proposed by the Commission
Member States shall provide that the provisions referred to in the first subparagraph shall apply for financial years starting on or after 1 January 2023

Amendment
Member States shall provide that the provisions referred to in the first subparagraph shall apply for financial years starting on or after 1 January 2024
**Amendment 345**
Rob Rook, Sergio Berlato

Proposal for a directive
Article 6 – paragraph 1

*Text proposed by the Commission*  
Article 4 of this Directive shall apply to financial years starting on or after 1 January **2023**.

*Amendment*  
Article 4 of this Directive shall apply to financial years starting on or after 1 January **2027**.

**Amendment 346**
Jessica Polfjärd, Pernille Weiss

Proposal for a directive
Article 6 – paragraph 1

*Text proposed by the Commission*  
Article 4 of this Directive shall apply to financial years starting on or after 1 January **2023**.

*Amendment*  
Article 4 of this Directive shall apply to financial years starting on or after 1 January **2024**.