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## TEXTS ADOPTED

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### **P9\_TA(2024)0329**

#### **Corporate Sustainability Due Diligence**

**European Parliament legislative resolution of 24 April 2024 on the proposal for a directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937 (COM(2022)0071 – C9-0050/2022 – 2022/0051(COD))**

**(Ordinary legislative procedure: first reading)**

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2022)0071),
- having regard to Article 294(2), Article 50(1), Article 50(2), point (g), and Article 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0050/2022),
- having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
- having regard to the opinion of the European Economic and Social Committee of 14 July 2022<sup>1</sup>,
- having regard to the provisional agreement approved by the committee responsible under Rule 74(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 15 March 2024 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
- having regard to Rule 59 of its Rules of Procedure,
- having regard to the opinions of the Committee on Foreign Affairs, Committee on International Trade, Committee on Economic and Monetary Affairs, Committee on Employment and Social Affairs, Committee on the Environment, Public Health and Food Safety, Committee on Development, Committee on Industry, Research and Energy, Committee on the Internal Market and Consumer Protection,
- having regard to the report of the Committee on Legal Affairs (A9-0184/2023),

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<sup>1</sup> OJ C 443, 22.11.2022, p. 81.

1. Adopts its position at first reading hereinafter set out<sup>2</sup>;
2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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<sup>2</sup> This position replaces the amendments adopted on 1 June 2023 (Texts adopted, P9\_TA(2023)0209).

**P9\_TC1-COD(2022)0051**

**Position of the European Parliament adopted at first reading on 24 April 2024 with a view to the adoption of Directive (EU) 2024/... of the European Parliament and of the Council on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859**

*(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Directive (EU) 2024/1760.)*