



2021/0104(COD)

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AMENDMENT 238 - 523

Draft opinion

Jessica Polfjärd

(PE700.636v01-00)

Proposal for a directive of the European Parliament and of the Council amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting

Proposal for a directive

(COM(2021)0189 – C9-0147/2021 – 2021/0104(COD))

Amendment 238

Lídia Pereira

Proposal for a directive

Article 1 – paragraph 1 – point 1

Directive 2013/34/EU

Article 1 – paragraph 3 – introductory part

Text proposed by the Commission

3. The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form:

Amendment

3. The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form ***provided they are either:***

i) large undertakings; or

ii) as of January 2028, small and medium-sized undertakings which are undertakings referred to in Article 2(1), point (a) of this Directive:

Or. en

Amendment 239

Othmar Karas

Proposal for a directive

Article 1 – paragraph 1 – point 1

Directive 2013/34/EU

Article 1 – paragraph 3 – introductory part

Text proposed by the Commission

3. The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the

Amendment

3. The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the

following undertakings regardless of their legal form:

following undertakings, ***provided that they meet the criteria laid down in Article 19a (1)***, regardless of their legal form:

Or. en

Amendment 240
Manon Aubry

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

Text proposed by the Commission

3. The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form:

Amendment

3. The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings ***and the undertakings defined in Article 19a(1)*** regardless of their legal form:

Or. en

Amendment 241
Engin Eroglu

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

Text proposed by the Commission

(3) The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws,

Amendment

(3) The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws,

regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form:

regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form ***provided they have over 500 employees***:

Or. de

Amendment 242
Esther de Lange

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

Text proposed by the Commission

3. The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form:

Amendment

3. The coordination measures prescribed by Articles 19a, 19d, 29a, 30 and 33, Article 34(1), second subparagraph, point (aa), paragraphs 2 and 3 of Article 34, and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings, regardless of their legal form:

Or. en

Amendment 243
Gunnar Beck, Charlie Weimers

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

Text proposed by the Commission

(a) insurance undertakings within the meaning of Article 2(1) of Council Directive 91/674/EEC^{*1};

Amendment

deleted

Or. en

Amendment 244
Gunnar Beck, Charlie Weimers

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

Text proposed by the Commission

Amendment

(b) credit institutions as defined in Article 4(1), point (1), of Regulation (EU) No 575/2013 of the European Parliament and of the Council^{*2}. *deleted*

Or. en

Amendment 245
Manon Aubry

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

Text proposed by the Commission

Amendment

Member States may choose not to apply the coordination measures referred to in the first subparagraph to the undertakings listed in Article 2(5), points (2) to (23), of Directive 2013/36/EU of the European Parliament and of the Council^{*3}. *deleted*

Or. en

Amendment 246
Jessica Polfjärd

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

Text proposed by the Commission

Member States may choose not to apply the coordination measures referred to in the first subparagraph to the undertakings listed in Article 2(5), points (2) to (23), of Directive 2013/36/EU of the European Parliament and of the Council*³.

Amendment

Member States may choose not to apply the coordination measures referred to in the first subparagraph to the undertakings listed in Article 2(5), points (2) to (23), of Directive 2013/36/EU of the European Parliament and of the Council*³ ***and ‘small and non-complex institutions’ as defined in Article 4 (1) point (145) of Regulation(EU) No 575/2013.***

Or. en

Amendment 247

Othmar Karas

Proposal for a directive

Article 1 – paragraph 1 – point 1

Directive 2013/34/EU

Article 1 – paragraph 3 – subparagraph 2

Text proposed by the Commission

Member States may choose not to apply the coordination measures referred to in the first subparagraph to the undertakings listed in Article 2(5), points (2) to (23), of Directive 2013/36/EU of the European Parliament and of the Council*³.

Amendment

Member States may choose not to apply the coordination measures referred to in the first subparagraph to the undertakings listed in Article 2(5), points (2) to (23), of Directive 2013/36/EU of the European Parliament and of the Council*³ ***and small and non-complex institutions as defined in Article 4 (1) point (145) of Regulation (EU) No 575/2013.***

Or. en

Amendment 248

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 1

Directive 2013/34/EU

Article 1 – paragraph 3 – subparagraph 2

Text proposed by the Commission

Member States may choose not to apply the coordination measures referred to in the first subparagraph to the undertakings listed in Article 2(5), points (2) to (23), of Directive 2013/36/EU of the European Parliament and of the Council*³.

Amendment

Member States may choose, ***under a justified reason***, not to apply the coordination measures referred to in the first subparagraph to the undertakings listed in Article 2(5), points (2) to (23), of Directive 2013/36/EU of the European Parliament and of the Council*³.

Or. en

Amendment 249

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel, Margarida Marques

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 2 – point 17

Text proposed by the Commission

(17) ‘sustainability matters’ means sustainability factors as defined in Article 2, point (24) of Regulation (EU) 2019/2088 of the European Parliament and of the Council*⁴, and governance factors;

Amendment

(17) ‘sustainability matters’ means sustainability factors as defined in Article 2, point (24) of Regulation (EU) 2019/2088 of the European Parliament and of the Council*⁴, and governance factors; ***where the environmental matters shall be based on, and take account of underlying indicators and methodologies set out in Regulation (EU) 2020/852 and the delegated acts adopted pursuant to it;***

Or. en

Amendment 250

Michiel Hoogeveen

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 2 – point 19

Text proposed by the Commission

Amendment

(19) 'intangibles' means non-physical resources that contribute to the undertaking's value creation; *deleted*

Or. en

Amendment 251
Lídia Pereira

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

Text proposed by the Commission

Amendment

(19) 'intangibles' means non-physical resources that contribute to the undertaking's value creation; *deleted*

Or. en

Amendment 252
Gunnar Beck, Charlie Weimers

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

Text proposed by the Commission

Amendment

(19) 'intangibles' means non-physical resources that contribute to the undertaking's value creation; *deleted*

Or. en

Amendment 253
Gabriele Bischoff, Aurore Lalucq, Paul Tang, Alfred Sant, Pedro Marques, Victor Negrescu, Evelyn Regner, Marc Angel, Margarida Marques

Proposal for a directive
Article 1 – paragraph 1 – point 2
Directive 2013/34/EU
Article 2 – point 20 a (new)

Text proposed by the Commission

Amendment

(20a) ‘high-risk sectors’ are those business sectors in which there is a high risk of adverse impacts on the environment, good governance, social and human rights, due to factors including their size, business and value chain characteristics;

Or. en

Amendment 254
Bas Eickhout
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 2
Directive 2013/34/EU
Article 2 – point 20 a (new)

Text proposed by the Commission

Amendment

(20a) ‘high-risk economic activities’ are economic activities likely to have serious negative impacts on sustainability matters or are exposed to sustainability risks and included in the list referred to in Paragraph 7a of Article 19a;

Or. en

Amendment 255
Manon Aubry

Proposal for a directive
Article 1 – paragraph 1 – point 2
Directive 2013/34/EU
Article 2 – point 20 a (new)

Text proposed by the Commission

Amendment

(20a) ‘high-risk sector’ means a sector that is particularly exposed to sustainability risks or is associated with a high likelihood of actual or potential severe impacts on sustainability matters;

Or. en

Amendment 256

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 2 – point 20 a (new)

Text proposed by the Commission

Amendment

(20a) ‘high-risk economic activity sector’ means economic activities likely to have serious negative impacts on sustainability matters;

Or. en

Amendment 257

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 2 – point 20 b (new)

Text proposed by the Commission

Amendment

(20b) ‘science-based target’ is a target defined on the basis of conclusive scientific environmental evidence and within dependent scientific validation, that when achieved by the undertaking ensures that the undertaking’s impacts, as specified in Article 19a, will be aligned

with the sustainability goals and criteria of the European Union for the specific environmental issue. In the specific case of climate change mitigation, this means a target enabling alignment of the undertaking's impacts on climate change with a 1.5°C climate scenario with no or limited overshoot as defined by the IPCC;

Or. en

Amendment 258

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 2 – point 20 b (new)

Text proposed by the Commission

Amendment

(20b) ‘high-risk areas’ means a geographical area that is particularly exposed to sustainability risks or is associated with a high likelihood of actual or potential severe impacts on sustainability matters;

Or. en

Amendment 259

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 2 – point 20 c (new)

Text proposed by the Commission

Amendment

(20c) ‘supply chain’ means all activities, operations, business relationships and investment chains of an undertaking including entities with which the undertaking has a direct or indirect

business relationship, upstream and downstream, and which either supply products, parts of products or services that contribute to the undertaking's own products or services, or receive products or services from the undertaking.

Or. en

Amendment 260

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 2

Directive 2013/34/EU

Article 2 – point 20 c (new)

Text proposed by the Commission

Amendment

(20c) ‘targets’ means measurable, specific, time-bound and, when applicable, science-based indicators;

Or. en

Amendment 261

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 2 a (new)

Directive 2013/34/EU

Article 18a (new)

Text proposed by the Commission

Amendment

(2a) The following Article is inserted:

Article 18a

Additional disclosures for undertakings required to report on payments to governments

1. 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 (4), all documents, data and other information, required to understand their sustainability reporting under article 19a. Documents shall include, as a minimum:

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

Or. en

Amendment 262

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 1

Text proposed by the Commission

1. *Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.*

Amendment

1. *The following entities shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position:*

(a) large undertakings, including undertakings organised as foundations or

trusts or franchises;

(b) large undertakings and undertakings referred to in Article 3(7) which are governed by the law of a third country and are not established in the territory of the Union when they operate in the internal market selling goods or providing services under the arrangements;

(c) small and medium-sized undertakings whose transferable securities are admitted to trading on a trading venue of any Member State within the meaning of point (24) of Article 4(1) of Directive 2014/65/EU

(d) small and medium size undertakings carrying out high-risk economic activities as referred to in Article 2(20a).

Or. en

Amendment 263
Aurore Lalucq

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

Text proposed by the Commission

1. Large undertakings and, as of 1 **January 2026**, small and medium-sized undertakings *which are* undertakings referred to in Article 2, **point (1), point (a)**, shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

1. Large undertakings and *undertakings referred to in Article 3(7) which are governed by the law of a third country and are not established in the territory of the Union when they operate in the internal market selling goods or providing services under the arrangements, and*, as of 1 **January 2026**, small and medium-sized undertakings *whose transferable securities are admitted to trading on a trading venue of any Member State within the meaning of point (24) of Article 4(1) of Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on*

markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU, and medium-sized undertakings referred to in Article 3(3) which operate in one or more of the high-risk economic activities referred to in Article 19a(8), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Or. en

Amendment 264
Billy Kelleher

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

Text proposed by the Commission

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

1. Large undertakings *and undertakings referred to in Article 3(7) which are governed by the law of a third country and are not established in the territory of the Union when they operate in the internal market selling goods or providing services under the arrangements set out in Article 19b(1),* and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), *and small and medium-sized undertakings referred to in Article 3(3) which operate in one or more of the high-risk economic activities referred to in Article 19a(8)* shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's

development, performance and position.

Or. en

Amendment 265

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 1

Text proposed by the Commission

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

1. Large undertakings **and undertakings referred to in Article 3(7) which are governed by the law of a third country and are not established in the territory of the Union when they operate in the internal market selling goods or providing services under the arrangements set out in Article 19b(1)**, and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), **and medium-sized undertakings referred to in Article 3(3) which operate in one or more of the high-risk economic activities referred to in Article 19a(8)**, shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Or. en

Amendment 266

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 1

Text proposed by the Commission

1. Large undertakings **and, as of 1 January 2026**, small and medium-sized undertakings **which are** undertakings **referred to in Article 2, point (1), point (a)**, shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

1. Large undertakings, **public interest entities**, small and medium-sized undertakings **operating in high-risk sectors or high-risk areas listed in annex, and** undertakings **meeting those criteria that operate in the single market without being established in the European Union** shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Or. en

Amendment 267

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Evelyn Regner, Marc Angel, Margarida Marques

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 1

Text proposed by the Commission

1. **Large** undertakings **and, as of 1 January 2026**, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

1. **All** undertakings **including** small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point(a), **undertakings registered as foundations, partnerships or similar structure fulfilling the criteria for undertakings and undertakings with their seat in a non-EU country having significant business in the EU**, shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, **supply and value chain** performance and position.

Amendment 268
Markus Ferber

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

Text proposed by the Commission

1. Large undertakings ***and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a)***, shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

1. Large undertakings ***with on average more than 500 employees during the financial year that are listed on a regulated market within the EEA*** shall include in the management ***report or in a separate sustainability*** report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Or. en

Amendment 269
Engin Eroglu

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

Text proposed by the Commission

(1) Large undertakings ***and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a)***, shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

(1) Large undertakings shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Or. de

Amendment 270

Victor Negrescu

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 1

Text proposed by the Commission

(1) Large undertakings and, as of 1 January 2026, ***small and medium-sized undertakings which are*** undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

(1) Large undertakings and, ***subsequently, without this causing an administrative burden, from 1 January 2028, depending on the results of the evaluation, to be extended gradually to other categories of*** undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Or. ro

Amendment 271

Linea Sogaard-Lidell

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 1

Text proposed by the Commission

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters

Amendment

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters

affect the undertaking's development, performance and position.

affect the undertaking's development, performance and position, *consistent with the size and complexity of the business.*

Or. en

Amendment 272
Sirpa Pietikäinen

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

Text proposed by the Commission

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Amendment

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the *full audited* management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

Or. en

Amendment 273
Esther de Lange

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

Text proposed by the Commission

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the

Amendment

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the

undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's *development*, performance and position.

undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's performance, *development* and position.

Or. en

Amendment 274

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Evelyn Regner, Joachim Schuster, Marc Angel, Margarida Marques

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Irrespective of their size and legal status, undertakings in high-risk sectors as defined by the European Commission every second year via a delegated act, shall include in their management report measures taken to mitigate any identified risks and evaluate the effectiveness of these actions.

Or. en

Amendment 275

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b. In accordance with applicable EU and national legislation and practice, the appropriate workers' representative bodies shall be consulted, at the beginning of the reporting period and 30 days prior to the

submission of the report to the auditor, on the design of the reporting system, the indicators included, the methodology put in place to gather and verify sustainability information, and on the potential or actual sustainability impacts identified. A report on this consultation should be presented to the administrative, management and supervisory bodies or the audit committee of the supervisory board.

Where the workers or their representatives provide a written opinion, it shall be appended to the sustainability report.

Workers' representatives shall be provided with the resources necessary to enable them to exercise the rights foreseen in this paragraph.

Or. en

Amendment 276

Lídia Pereira

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – introductory part

Text proposed by the Commission

2. The information referred to in paragraph 1 shall contain *in particular*:

Amendment

2. The information referred to in paragraph 1 shall contain:

Or. en

Amendment 277

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a

Text proposed by the Commission

(a) a brief description of the undertaking's business model and strategy, including:

Amendment

(a) a brief description of the undertaking's **short, medium and long-term** business model and strategy, including:

Or. en

Amendment 278

Linea Søgaard-Lidell

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a

Text proposed by the Commission

(a) a brief description of the undertaking's business model and strategy, including:

Amendment

(a) a brief description of the undertaking's business model and strategy, including **where relevant**:

Or. en

Amendment 279

Othmar Karas

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point i

Text proposed by the Commission

(i) the resilience of the undertaking's business model and strategy to risks related to sustainability matters;

Amendment

(i) the resilience of the undertaking's business model and strategy to risks related to sustainability matters **and climate change in particular**;

Or. en

Amendment 280

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point ii

Text proposed by the Commission

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

Amendment

(ii) the opportunities **and risks** for the undertaking related to sustainability matters;

Or. en

Amendment 281

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a

Text proposed by the Commission

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

Amendment

(ii) the opportunities **and risks** for the undertaking related to sustainability matters;

Or. en

Amendment 282

Othmar Karas

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point ii

Text proposed by the Commission

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

Amendment

(ii) the opportunities for the undertaking related to sustainability matters **and the transition to a carbon neutral economy**;

Or. en

Amendment 283
Manon Aubry

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point a – point ii a (new)

Text proposed by the Commission

Amendment

(iia) the assessment by the undertaking of its impacts on sustainability matters;

Or. en

Amendment 284
Markus Ferber

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point a – point iii

Text proposed by the Commission

Amendment

(iii) the plans of the undertaking to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement; ***deleted***

Or. en

Amendment 285
Aurore Lalucq

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point a – point iii

Text proposed by the Commission

(iii) the plans of the undertaking to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C *in line* with the Paris Agreement;

Amendment

(iii) the plans of the undertaking, ***including absolute carbon emission reduction targets referred to in point b and a transition pathway to achieve them,*** to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C *in line* with the Paris Agreement ***with no or limited overshoot and recourse to compensation technologies, and pursuant to the latest recommendations of the IPCC;***

Or. en

Amendment 286

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iii

Text proposed by the Commission

(iii) the plans of the undertaking to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement;

Amendment

(iii) the plans of the undertaking to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement ***including absolute carbon emission reduction targets referred to in point b and a transition pathway to achieve them with no or limited overshoot and recourse to compensation technologies, and pursuant to the latest recommendations of the IPCC;***

Or. en

Amendment 287

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iii

Text proposed by the Commission

(iii) the plans of the undertaking to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement;

Amendment

(iii) the plans of the undertaking ***including a transition pathway and implementing actions and related financial and investment plans*** to ensure that its business model and strategy are compatible with the ***just*** transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement;

Or. en

Amendment 288

Sirpa Pietikäinen

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iii

Text proposed by the Commission

(iii) the plans of the undertaking to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement;

Amendment

(iii) the ***transitional*** plans of the undertaking to ensure that its 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;

Or. en

Amendment 289

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Alfred Sant, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19 a – paragraph 2 – point a – point iii a (new)

Text proposed by the Commission

Amendment

(iia) the plans of the undertaking to achieving diversity and gender equality, including pay transparency, equal pay for work or work of equal value, equal opportunities and diversity in its management;

Or. en

Amendment 290

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iii a (new)

Text proposed by the Commission

Amendment

(iia) the plans of the undertaking to ensure that its business model and strategy respect workers' rights and potentially affected communities;

Or. en

Amendment 291

Gabriele Bischoff, Aurore Lalucq, Alfred Sant, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iii b (new)

Text proposed by the Commission

Amendment

(iib) the plans of the undertaking to

ensure that corporate strategies, goals and measures are consistent with securing employment and promoting decent work conditions, as evidenced by collective bargaining agreements and workers rights of information, consultation and where applicable worker board level representation;

Or. en

Amendment 292

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iv

Text proposed by the Commission

Amendment

(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters;

deleted

Or. en

Amendment 293

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iv

Text proposed by the Commission

Amendment

(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters;

(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders, ***sustainability risks faced by the undertaking*** and of the ***principal actual or potential adverse*** impacts of the

undertaking on sustainability matters;

Or. en

Amendment 294

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iv

Text proposed by the Commission

(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters;

Amendment

(iv) how the undertaking's business model and strategy take account of the ***rights and*** interests of the undertaking's stakeholders, ***including its workers and the broader community*** and of the ***actual or potential*** impacts of the undertaking on sustainability matters;

Or. en

Amendment 295

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iv

Text proposed by the Commission

(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters;

Amendment

(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters ***and related targets***;

Or. en

Amendment 296

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point iv

Text proposed by the Commission

(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters;

Amendment

(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders, **risk management** and of the impacts of the undertaking on sustainability matters;

Or. en

Amendment 297

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point v

Text proposed by the Commission

(v) **how the undertaking's strategy has been implemented with regard to sustainability matters;**

Amendment

deleted

Or. en

Amendment 298

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point v

Text proposed by the Commission

(v) how the **undertaking's strategy has been implemented with regard to**

Amendment

(v) how the **undertaking has integrated** sustainability matters **and**

sustainability matters;

related targets in connection with principal risks, opportunities, and severe impacts, into its strategy;

Or. en

Amendment 299

Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point v

Text proposed by the Commission

(v) how the undertaking's strategy has been implemented with regard to sustainability matters;

Amendment

(v) how the undertaking's strategy has been implemented with regard to sustainability matters *and climate change in particular;*

Or. en

Amendment 300

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point a – point v

Text proposed by the Commission

(v) how the undertaking's strategy has been implemented with regard to sustainability matters;

Amendment

(v) how the undertaking's strategy has been implemented with regard to sustainability matters *and related targets;*

Or. en

Amendment 301

Victor Negrescu

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point a – point v a (new)

Text proposed by the Commission

Amendment

(va) how its corporate strategy is contributing to the sustainable development of society;

Or. ro

Amendment 302
Bas Eickhout
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point b

Text proposed by the Commission

Amendment

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

(b) a description of the targets related to sustainability matters set by the undertaking, ***the corresponding timeframe*** and of the progress the undertaking has made towards achieving those targets, ***including:***

(i) absolute carbon emission reduction targets, excluding the carbon offset credits, that shall be science-based and accompanied by a clear transition pathway and short-term and medium-term absolute emission reduction targets for 2025 and 2030, and then to be reviewed every five years up to 2050, showing the transition of the company towards achieving carbon neutrality by 2050;

(ii) targets, reviewed by independent scientific reviewers and made available to the general public, on the alignment of the economic activities carried out by the undertaking with the criteria for ‘environmentally sustainable economic

activities in accordance with Article 3 of Regulation (EU) 2020/852;

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

Or. en

Amendment 303

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point b

Text proposed by the Commission

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

Amendment

(b) a description of the targets related to sustainability matters, ***including absolute carbon emission reduction targets*** set by the undertaking and of the progress the undertaking has made towards achieving those targets; ***Carbon emission reduction targets shall be science-based and accompanied by a clear transition pathway and short-term and medium-term absolute emission reduction targets for 2025 and 2030, and then to be reviewed every five years up to 2050, showing the transition of the company towards achieving carbon neutrality by 2050. Companies shall report and or refer to the related investments made or planned.***

Or. en

Amendment 304

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point b

Text proposed by the Commission

(b) a description of the targets *related* to sustainability matters *set by the undertaking and of the progress the undertaking has made towards achieving* those targets;

Amendment

(b) a description of the *time-bound short-term, mid-term, and long-term* targets *set by the undertaking to address the principal risks, opportunities and impacts of its activities with regards* to sustainability matters. *In all cases possible,* those targets *should be science-based and presented along with corresponding evidence*;

Or. en

Amendment 305

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point b

Text proposed by the Commission

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

Amendment

(b) a description of the targets related to sustainability matters set by the undertaking, *any potential or actual adverse impacts* and of the progress the undertaking has made towards achieving those targets;

Or. en

Amendment 306

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point b a (new)

(ba) without prejudice to the obligations under Article 8 of Regulation(EU) 2020/852, information to what extent the undertaking's activities are associated with economic activities that cause significant harm to any of the environmental objectives set out in Article 9 of Regulation (EU) 2020/852 in accordance with Article 17 and the delegated acts adopted pursuant to Articles 10(3), 11(3), 12(2), 13(2), 14(2),and 15(2) of that Regulation, in particular:

(i) the proportion of their turnover derived from products or services associated with economic activities that cause significant harm to any of the environmental objectives; and

(ii) the proportion of their capital expenditure and the proportion of their operating expenditure related to assets or processes associated with economic activities that cause significant harm to any of the environmental objectives;

Or. en

Amendment 307

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point b a (new)

(ba) a description of the investments, actions and policies adopted to achieve those targets;

Or. en

Amendment 308

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – 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 with regard to:***

(i) the matters addressed by these bodies during the reporting period;

(ii) their engagement in 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;

(iii) their engagement in the analysis of main risks and opportunities for the undertaking related to sustainability matters;

(iii) approval of the undertaking's strategy and targets related to sustainability matters and of financial resources for their implementation

(iv) specific oversight on the implementation of the undertaking's strategy related to sustainability matters;

(v) expertise on sustainability matters possessed by the members of the administrative, management and supervisory bodies and consultation of external experts;

Or. en

Amendment 309

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – 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, ***as well as their composition and expertise, the stakeholders they consult with on sustainability matters and related targets, their decision-making processes, and whether incentives linked to sustainability matters are offered to members of these bodies;***

Or. en

Amendment 310
Manon Aubry

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – 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 ***composition, role and responsibilities*** of the administrative, management and supervisory bodies with regard to sustainability matters, ***including the link between executive and non-executive directors' variable remuneration and the achievement of sustainability targets;***

Or. en

Amendment 311
Aurore Lalucq

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – 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 ***and how executive and non-executive directors' variable remuneration is linked to achievement of the targets related to sustainability matters referred to in point b.***

Or. en

Amendment 312
Bas Eickhout
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – 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 ***and how executive and non-executive directors' variable remuneration is linked to achievement of the targets related to sustainability matters referred to in point b;***

Or. en

Amendment 313
Bas Eickhout
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point d

Text proposed by the Commission

(d) *a description of the undertaking's policies in relation to sustainability matters;*

Amendment

(d) *as well as the steps taken to overcome incoherencies and mainstream sustainability matters throughout all other relevant policies, including prices negotiated between suppliers and subcontractors, financial returns from subsidiaries, taxation strategies and lobbying activities;*

Or. en

Amendment 314
Manon Aubry

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point d

Text proposed by the Commission

(d) a description of the undertaking's policies in relation to sustainability matters;

Amendment

(d) a description of the undertaking's policies in relation to sustainability matters *and in particular with respect to identified actual or potential severe impacts and opportunities;*

Or. en

Amendment 315
Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point d

Text proposed by the Commission

Amendment

(d) a description of the undertaking's policies in relation to sustainability matters;

(d) a description of the undertaking's policies in relation to sustainability matters **and related targets**;

Or. en

Amendment 316

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point d a (new)

Text proposed by the Commission

Amendment

(da) a description of processes established in order to identify stakeholders and to involve them in the development, implementation, monitoring and evaluation of the undertaking's strategy and policies;

Or. en

Amendment 317

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e

Text proposed by the Commission

Amendment

(e) a description of:

deleted

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

(ii) the principal actual or potential adverse impacts connected with the

undertaking's value chain, including its own operations, its products and services, its business relationships and its supply chain;

(iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts;

Or. en

Amendment 318
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point e – point i

Text proposed by the Commission

Amendment

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

Or. en

Amendment 319
Lídia Pereira

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point e – point i

Text proposed by the Commission

Amendment

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

Or. en

Amendment 320

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – 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 implemented with regard to sustainability matters:

- identification, assessment and prioritisation of actual and potential adverse impacts;

- policies and measures for the prevention, cessation, mitigation or remediation of actual or potential adverse impacts;

- tracking of the implementation of the process and its results;

- identification and involvement of all adversely affected people;

- alert mechanisms as well as complaints and grievances, including how they are received and used by different stakeholders and affected people;

- the different actors involved in the development, implementation, monitoring and evaluation of the process at different stages, and the human, informational and financial resources available to them;

-how the due diligence process complies with international standards in particular the UN Guiding Principles on Business and Human Rights, the OECD Due Diligence Guidance for Responsible Business Conduct, the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work, the ILO fundamental conventions and the Charter of Fundamental Rights of the European Union;

Amendment 321

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – 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 implemented with regard to sustainability matters, ***in accordance with international conventions on social and human rights, in particular the UN Guiding Principles on Business and Human Rights, the OECD Due Diligence Guidance for Responsible Business Conduct, the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work, the ILO fundamental conventions and the Charter of Fundamental Rights of the European Union;***

Amendment 322

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Alfred Sant, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – 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 ***and strategy, pursuant to applicable EU and national legislation, and the UN Guiding Principles for Business and Human Rights and the OECD Due Diligence Guidance for Responsible Business***

Conduct, process implemented with regard to sustainability matters;

Or. en

Amendment 323
Manon Aubry

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – 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 implemented with regard to sustainability matters ***in line with applicable EU legislation on due diligence [Directive XXX]***;

Or. en

Amendment 324
Manon Aubry

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point e – point i a (new)

Text proposed by the Commission

(ia) the structure of the undertaking's value chain including through a mapping of its own operations, subsidiaries, suppliers and business relationships. Disclosed information should include names, locations, types of products and services supplied;

Or. en

Amendment 325

Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point ii

Text proposed by the Commission

Amendment

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

deleted

Or. en

Amendment 326

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point ii

Text proposed by the Commission

Amendment

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

(ii) the actual or potential adverse impacts connected with the undertaking's value chain *as identified through the due diligence process*, including its own operations, its products and services, its *subsidiaries*, its business relationships and its supply chain, *including information on people affected by those impacts*;

Or. en

Amendment 327

Sirpa Pietikäinen

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point ii

Text proposed by the Commission

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

Or. en

Amendment 328

Lídia Pereira

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point ii

Text proposed by the Commission

(ii) the principal actual or potential adverse impacts connected with the undertaking'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 connected with the undertaking's value chain, including its own operations, its products and services, its business relationships and its supply chain, ***given that the competitiveness of the undertaking is preserved by protecting professional or industrial sensible data;***

Or. en

Amendment 329

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point ii

Text proposed by the Commission

(ii) the **principal** actual or potential adverse impacts connected with the undertaking'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 **sustainability** impacts connected with the undertaking's value chain, including its own operations, its products and services, its business relationships, **its subsidiaries, any dependency on materials listed in the EC Communication 2020/474** and its supply chain;

Or. en

Amendment 330

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point ii

Text proposed by the Commission

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

Or. en

Amendment 331

José Manuel García-Margallo y Marfil

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point ii

Text proposed by the Commission

(ii) the principal actual **or potential adverse** impacts connected with the

Amendment

(ii) the principal actual impacts connected with the undertaking's value

undertaking's value chain, including its own operations, its products and services, its business relationships and its supply chain;

chain, including its own operations, its products and services, its business relationships and its supply chain, *especially its impact on the climate;*

Or. es

Justification

Reference to Amendment 21 of the Draft Opinion 2021/0104(COD).

Amendment 332

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point ii a (new)

Text proposed by the Commission

Amendment

(iia) the negative or positive effects of the undertaking's business practises, policies and decisions on the identified impacts, including its purchasing policies and practises;

Or. en

Amendment 333

Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point iii

Text proposed by the Commission

Amendment

(iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse *deleted*

impacts;

Or. en

Amendment 334

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point iii

Text proposed by the Commission

(iii) any actions taken, and the result of such actions, to prevent, mitigate *or* remediate actual or potential adverse impacts;

Amendment

(iii) any actions taken, and the result of such actions, to ***identify, assess***, prevent, mitigate, ***cease, monitor, communicate, account for, address and*** remediate actual or potential adverse impacts;

Or. en

Amendment 335

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point iii

Text proposed by the Commission

(iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts;

Amendment

(iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts ***and the effectiveness of their results;***

Or. en

Amendment 336

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point e – point iii

Text proposed by the Commission

(iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts;

Amendment

(iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts **and the effectiveness of their results**;

Or. en

Amendment 337

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point f

Text proposed by the Commission

(f) a description of the principal risks to the undertaking related to sustainability matters, including the undertaking's principal dependencies on such matters, and how the undertaking manages those risks;

Amendment

deleted

Or. en

Amendment 338

Sirpa Pietikäinen

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point f a (new)

Text proposed by the Commission

Amendment

(fa) the sustainability risks relevant to

the particular business as defined in Article 2(a) of the Regulation 2019/2088/EU on sustainability-related disclosures in the financial services sector, enabling financial market participants as defined in Article 2 of that Regulation to meet their sustainability risk disclosure and mitigation obligations as defined in Article 4 and 5 of that Regulation;

Or. en

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 339 **Victor Negrescu**

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – point f a (new)

Text proposed by the Commission

Amendment

(fa) a description of the social objectives, highlighting the role of the social partners and employee representation structures, employee rights and benefits, working conditions and the undertaking's civic and social engagement;

Or. ro

Amendment 340

Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point g

Text proposed by the Commission

(g) indicators relevant to the disclosures referred to in points (a) to (f).

Amendment

(g) indicators relevant to the disclosures referred to in points (a) to (f) ***which are provided by the Commission by means of an delegated act in collaboration with the technical advice of the EFRAG and the Platform on Sustainable Finance.***

Or. en

Amendment 341

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – point g

Text proposed by the Commission

(g) indicators relevant to the disclosures referred to in points (a) to (f).

Amendment

(g) indicators 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 342

Dragoș Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Nicola Beer, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU
Article 19a – paragraph 2 – point g

Text proposed by the Commission

(g) indicators relevant to the disclosures referred to in points (a) to (f).

Amendment

(g) indicators relevant to the disclosures referred to in points (a) to (f) ***which may include the monetary valuation of sustainability impacts, if that is deemed necessary for better comparability and understanding of materiality and interdependencies.***

Or. en

Amendment 343
Gunnar Beck, Charlie Weimers

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – subparagraph 2

Text proposed by the Commission

Undertakings shall also disclose information on intangibles, including information on intellectual, human, and social and relationship capital.

Amendment

deleted

Or. en

Amendment 344
Lídia Pereira

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – subparagraph 2

Text proposed by the Commission

Undertakings shall also disclose information on intangibles, including information on intellectual, human, and social and relationship capital.

Amendment

deleted

Amendment 345
Michiel Hoogeveen

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – subparagraph 2

Text proposed by the Commission

Amendment

***Undertakings shall also disclose
information on intangibles, including
information on intellectual, human, and
social and relationship capital.*** ***deleted***

Or. en

Amendment 346
Bogdan Rzońca, Jessica Stegrud, Eugen Jurzyca, Johan Van Overtveldt

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 2 – subparagraph 2

Text proposed by the Commission

Amendment

***Undertakings shall also disclose
information on intangibles, including
information on intellectual, human, and
social and relationship capital.*** ***deleted***

Or. en

Justification

Reporting information on intangibles is a particularly sensitive issue since it is quite difficult to identify and measure them because there are no commonly acknowledged methodologies. An obligation to report them adds excessive burden to the companies. Such an obligation will have a very significant financial impact for companies as it will require significant changes in the process of data collection and processing. This is especially true in the case of large capital groups with many subsidiaries.

Amendment 347

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – subparagraph 2

Text proposed by the Commission

Amendment

Undertakings shall also disclose information on intangibles, including information on intellectual, human, and social and relationship capital.

deleted

Or. en

Amendment 348

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – subparagraph 3

Text proposed by the Commission

Amendment

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 and in this process they shall take account of short, medium and long-term horizons.

deleted

Or. en

Amendment 349

Sirpa Pietikäinen

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – subparagraph 3

Text proposed by the Commission

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 and in this process they shall take account of short, medium and long-term horizons.

Amendment

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 and in this process they shall take account of short, medium and long-term horizons.

Undertakings shall discuss and adopt the transitional plans referred to in paragraph 1, point (a), point (iii) as a separate item in their annual meetings.

Or. en

Amendment 350

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – subparagraph 3

Text proposed by the Commission

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 and in this process they shall take account of short, medium and long-term horizons.

Amendment

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 , ***including how it is informed by the due diligence process***, and in this process they shall take account of short, medium and long-term horizons.

Or. en

Amendment 351

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – subparagraph 3

Text proposed by the Commission

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 and in this process they shall take account of short, medium and long-term horizons.

Amendment

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1, ***including how it is informed by the due diligence process***, and in this process they shall take account of short, medium and long-term horizons.

Or. en

Amendment 352

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – subparagraph 3

Text proposed by the Commission

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 and in this process they shall take account of short, medium and long-term horizons.

Amendment

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 ***including how it is informed by the due diligence process*** and in this process they shall take account of short, medium and long-term horizons.

Or. en

Amendment 353

Lídia Pereira

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 2 – subparagraph 3

Text proposed by the Commission

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 **and in this process they shall take account of short, medium and long-term horizons.**

Amendment

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1.

Or. en

Amendment 354
Othmar Karas

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 1

Text proposed by the Commission

3. The information referred to in paragraphs 1 and 2 shall contain forward-looking **and retrospective** information, **and** qualitative and quantitative information.

Amendment

3. The information referred to in paragraphs 1 and 2 shall contain **retrospective and, when relevant,** forward-looking **information. The** information **shall combine** qualitative and quantitative information **to ensure that the most relevant information is reported under each standard. Where appropriate, the information shall take into account short, medium and long-term time horizons.**

Or. en

Amendment 355
Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 1

Text proposed by the Commission

3. The information referred to in paragraphs 1 and 2 shall contain forward-looking and retrospective information, and

Amendment

3. The information referred to in paragraphs 1 and 2 shall contain forward-looking and retrospective information, and

qualitative and quantitative information.

qualitative and quantitative information.
The information shall be provided specifically for each country where the undertaking operates directly or indirectly;

Or. en

Amendment 356
Gunnar Beck, Charlie Weimers

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

Text proposed by the Commission

Amendment

3. The information referred to in paragraphs 1 and 2 shall contain ***forward-looking and retrospective information, and qualitative and quantitative information.***

3. The information referred to in paragraphs 1 and 2 shall contain ***the following*** information:

Or. en

Amendment 357
Bogdan Rzońca, Jessica Stegrud, Eugen Jurzyca, Johan Van Overtveldt

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

Text proposed by the Commission

Amendment

3. The information referred to in paragraphs 1 and 2 shall contain ***forward-looking and retrospective information, and qualitative and quantitative information.***

3. The information referred to in paragraphs 1 and 2 shall contain retrospective information, and qualitative and quantitative information.

Or. en

Justification

Reporting forward looking information adds excessive burden to undertakings. The proposal should not lead to disproportionate reporting obligations for undertakings – forward looking

information is such an obligation.

Amendment 358

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 1

Text proposed by the Commission

3. The information referred to in paragraphs 1 and 2 shall contain ***forward-looking and*** retrospective information, and qualitative and quantitative information.

Amendment

3. The information referred to in paragraphs 1 and 2 shall contain retrospective information, and qualitative and quantitative information.

Or. en

Amendment 359

Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 2

Text proposed by the Commission

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain.

Amendment

deleted

Or. en

Amendment 360

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU
Article 19a – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain.

deleted

Or. en

Amendment 361
Manon Aubry

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain.

The information referred to in paragraphs 1 and 2 shall contain ***all*** information about the undertaking's value chain, including the undertaking's own operations, ***workforce, investments, assets***, products and services, its business relationships and its supply chain ***that is useful in order to understand the impacts and risks related to sustainability matters for the undertaking.***

Or. en

Amendment 362
Aurore Lalucq

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business **relationships** and its supply chain.

The information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business **relationship, its subsidiaries, operations entrusted to third party contractors such as franchisees and licensees** and its supply chain.

Or. en

Amendment 363

Lídia Pereira

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain.

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain, **given that the competitiveness of the undertaking is preserved by protecting professional or industrial sensible data;**

Or. en

Amendment 364

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain.

The information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, **assets** products and services, its business relationships and its supply chain.

Or. en

Amendment 365

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 2

Text proposed by the Commission

Amendment

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain.

The information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain.

Or. en

Amendment 366

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 4

Text proposed by the Commission

Amendment

Member States may allow information

deleted

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 undertaking, provided that such omission does not prevent a fair and balanced understanding of the undertaking's development, performance, position and impact of its activity.

Or. en

Amendment 367
Markus Ferber

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – 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 undertaking, ***provided that such omission does not prevent a fair and balanced understanding of the undertaking's development, performance, position and impact of its activity.***

Amendment

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 prejudicial to the commercial position of the undertaking.

Amendment 368

Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – 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 undertaking, **provided that such omission does not prevent a fair and balanced understanding of the undertaking's development, performance, position and impact of its activity.**

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 **and competitive** position of the undertaking.

Amendment 369

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – 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

Amendment

Member States may allow **limited** information relating to impending developments or matters in the course of negotiation to be omitted in exceptional

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 undertaking, provided that such omission does not prevent a fair and balanced understanding of the undertaking's development, performance, position and impact of its activity.

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 undertaking, provided that such omission does not prevent a fair and balanced understanding of the undertaking's development, performance, position and impact of its activity

Or. en

Amendment 370

José Manuel García-Margallo y Marfil

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 3 – subparagraph 4 (new)

Text proposed by the Commission

Amendment

The Commission shall draw up non-binding guidelines, taking into consideration the technical advice of the European Financial Reporting Advisory Group (EFRAG), applying its methodology, to generate forward-looking information for inclusion in the report. The guidelines shall be concise and include the administrative hurdles facing the undertaking concerned, as well as European technical and qualitative standards by way of reference.

Or. es

Justification

Reference to amendment 27 of the Draft Opinion 2021/0104(COD). To add as a new subparagraph of Article 19a, paragraph 3.

Amendment 371
Michiel Hoogeveen

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 5

Text proposed by the Commission

Amendment

5. By way of derogation from Article 19a, paragraphs 1 to 4, 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. *deleted*

Or. en

Amendment 372
Markus Ferber

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 5

Text proposed by the Commission

Amendment

5. By way of derogation from Article 19a, paragraphs 1 to 4, 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. *deleted*

Or. en

Justification

SMEs should not be in the scope.

Amendment 373

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 5

Text proposed by the Commission

5. By way of derogation from Article 19a, paragraphs 1 to 4, 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.

Amendment

5. By way of derogation from Article 19a, paragraphs 1 to 4, small and medium sized undertakings referred to in Article **19a, paragraph (1) point (d) and (c)** may report in accordance with the sustainability reporting standards for small and medium sized undertakings referred to in Article 19c.

Or. en

Amendment 374

Esther de Lange

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 5

Text proposed by the Commission

5. By way of derogation from Article 19a, paragraphs 1 to 4, 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.

Amendment

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

Or. en

Amendment 375
Sirpa Pietikäinen

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 5 a (new)

Text proposed by the Commission

Amendment

5a. Member States may exempt micro-undertakings from the obligation to prepare management reports, provided that they require the information referred to in Article 24(2) of Directive 2012/30/EU concerning the acquisition by an undertaking of its own shares to be given in the notes to the financial statements.

Or. en

Amendment 376
Sirpa Pietikäinen

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 5 b (new)

Text proposed by the Commission

Amendment

5b. In accordance with Article 34, Member States shall ensure that the management report 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 377
Bas Eickhout
on behalf of the Greens/EFA Group

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 7

Text proposed by the Commission

Amendment

7. *An undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in the consolidated management report of a parent undertaking, drawn up in accordance with Articles 29 and 29a. An 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), point (i), of Directive 2004/109/EC of the European Parliament and of the Council*⁶, to the manner required by the sustainability reporting standards referred to in Article 19b of this Directive.*

7. *deleted*

Or. en

Amendment 378

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Marc Angel

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 7

Text proposed by the Commission

Amendment

7. *An undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in the consolidated management report of a parent undertaking, drawn up in accordance with Articles 29 and 29a. An 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), point (i), of Directive 2004/109/EC of the European Parliament and of the Council*⁶, to the manner required by the sustainability reporting standards referred to in Article 19b of this Directive.*

deleted

Or. en

Amendment 379

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 1

Text proposed by the Commission

Amendment

7. *An undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in*

7. *deleted*

*the consolidated management report of a parent undertaking, drawn up in accordance with Articles 29 and 29a. An 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), point (i), of Directive 2004/109/EC of the European Parliament and of the Council*⁶, to the manner required by the sustainability reporting standards referred to in Article 19b of this Directive.*

Or. en

Amendment 380

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 1

Text proposed by the Commission

Amendment

7. An undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in the consolidated management report of a parent undertaking, drawn up in accordance with Articles 29 and 29a. An 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

7. deleted

*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), point (i), of Directive 2004/109/EC of the European Parliament and of the Council*⁶, to the manner required by the sustainability reporting standards referred to in Article 19b of this Directive.*

Or. en

Amendment 381
Engin Eroglu

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 7 – subparagraph 1

Text proposed by the Commission

(7) An undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in the consolidated management report of a parent undertaking, drawn up in accordance with Articles 29 and 29a. An 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), point (i),

Amendment

(7) An undertaking which is a subsidiary undertaking **and an undertaking which belongs to an economic entity or group and has a joint market presence with this entity or group** shall be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in the consolidated management report of a parent undertaking **or the economic entity or group**, drawn up in accordance with Articles 29 and 29a. An undertaking that is a subsidiary undertaking from a parent undertaking that is established in a third country **or belongs to an economic entity or group 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

of Directive 2004/109/EC of the European Parliament and of the Council*6, to the manner required by the sustainability reporting standards referred to in Article 19b of this Directive.

parent undertaking *or the headquarters of the economic entity or group* 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), point (i), of Directive 2004/109/EC of the European Parliament and of the Council*6, to the manner required by the sustainability reporting standards referred to in Article 19b of this Directive.

Or. de

Amendment 382
Jessica Polfjärd

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 7 – subparagraph 1

Text proposed by the Commission

7. An undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in the consolidated management report of a parent undertaking, drawn up in accordance with Articles 29 and 29a. An 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), point (i), of Directive 2004/109/EC of the European Parliament and of the Council*6, to the

Amendment

7. An undertaking which is a subsidiary undertaking shall ***continue to*** be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in the consolidated management report of a parent undertaking, drawn up in accordance with Articles 29 and 29a. An 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), point (i), of Directive 2004/109/EC of the European Parliament and of the Council*6, to the

manner required by the sustainability reporting standards referred to in Article 19b of this Directive.

manner required by the sustainability reporting standards referred to in Article 19b of this Directive.

Or. en

Amendment 383

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 2

Text proposed by the Commission

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 ***undertaking that is exempted from*** the obligations set out in paragraphs 1 to 4 is governed.

Amendment

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 ***subsidiary is subjected to*** the obligations set out in paragraphs 1 to 4 is governed.

Or. en

Amendment 384

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 2

Text proposed by the Commission

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 undertaking ***that is exempted from the obligations*** set out in paragraphs 1 to 4 is governed.

Amendment

The consolidated management report of the parent undertaking shall be published in accordance with Article 30, in the manner prescribed by the law of the Member State by which the undertaking ***which meets the requirements as*** set out in paragraphs 1 to 4 is governed.

Amendment 385

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 2

Text proposed by the Commission

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 undertaking *that is exempted from the obligations set out* in paragraphs 1 to 4 is governed.

Amendment

The consolidated management report of *a* parent undertaking shall be published in accordance with Article 30, in the manner prescribed by the law of the Member State by which the undertaking *which meets the requirements referred to* in paragraphs 1 to 4 is governed.

Or. en

Amendment 386

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 2

Text proposed by the Commission

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 undertaking *that is exempted from the obligations set out in paragraphs 1 to 4* is governed.

Amendment

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 undertaking is governed.

Or. en

Amendment 387

Engin Eroglu

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19 a – paragraph 7 – subparagraph 2

Text proposed by the Commission

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 undertaking that is exempted from the obligations set out in paragraphs 1 to 4 is governed.

Amendment

The consolidated management report of the parent undertaking ***or the economic entity or group*** 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 undertaking that is exempted from the obligations set out in paragraphs 1 to 4 is governed.

Or. de

Amendment 388

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 3

Text proposed by the Commission

The Member State by which the 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 an official language of the Member State ***or in*** a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.

Amendment

The Member State by which the undertaking ***which meets the requirements referred to*** in paragraphs 1 to 4 is governed may require that the consolidated management report ***of a parent undertaking*** is published in an official language of the Member State ***or in*** a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.

Or. en

Amendment 389

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 3

Text proposed by the Commission

The Member State by which the 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 an official language of the Member State or in a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.

Amendment

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

Or. en

Amendment 390

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 3

Text proposed by the Commission

The Member State by which the 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 an official language of the Member State or in a language customary in the sphere of international finance, and that any necessary translation into those languages

Amendment

The Member State by which the undertaking ***which meets the requirements as*** set out in paragraphs 1 to 4 is governed, may require that the consolidated management ***reports are*** published in an official language of the Member State or in a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.

is certified.

Or. en

Amendment 391

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 3

Text proposed by the Commission

The Member State by which *the* 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 an official language of the Member State or in a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.

Amendment

The Member State by which *a subsidiary of a parent* undertaking *subjected to* the obligations set out in paragraphs 1 to 4 is governed, may require that the consolidated management report *of the parent undertaking* is published in an official language of the Member State or in a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.

Or. en

Amendment 392

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 3

Text proposed by the Commission

The Member State by which the 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 an official language of the Member State or in a language customary in the sphere of

Amendment

The Member State by which the undertaking is governed, may require that the consolidated management report referred to in the first subparagraph of this paragraph is published in an official language of the Member State or in a language customary in the sphere of international finance, and that any necessary translation into those languages

international finance, and that any necessary translation into those languages is certified.

is certified.

Or. en

Amendment 393

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 3

Text proposed by the Commission

The Member State by which the 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 an official language of the Member State or in *a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.*

Amendment

The Member State by which the 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 an official language of the Member State or in *English.*

Or. en

Amendment 394

Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 3

Text proposed by the Commission

The Member State by which the undertaking that is exempted from the obligations set out in paragraphs 1 to 4 is governed, may require that the consolidated management report referred

Amendment

The Member State by which the 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 an official language of the Member State or in a language customary in the sphere of international finance, ***and that any necessary translation into those languages is certified.***

to in the first subparagraph of this paragraph is published in an official language of the Member State or in a language customary in the sphere of international finance.

Or. en

Amendment 395

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4

Text proposed by the Commission

Amendment

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

deleted

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

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

Or. en

Amendment 396

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4 – introductory part

Text proposed by the Commission

Amendment

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

The management report of **a subsidiary of a parent** undertaking **subjected to** the obligations set out in paragraphs 1 to 4 shall contain all of the following information:

Or. en

Amendment 397

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4 – introductory part

Text proposed by the Commission

Amendment

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

The management report of an undertaking **which meets the requirements asset** out in paragraphs 1 to 4 shall contain all of the following information:

Or. en

Amendment 398

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4 – point a

Text proposed by the Commission

Amendment

(a) the name and registered office of the parent undertaking that reports

deleted

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

Or. en

Amendment 399

Engin Eroglu

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4 – point a

Text proposed by the Commission

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

Amendment

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

Or. de

Amendment 400

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4 – point b

Text proposed by the Commission

Amendment

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

Or. en

Amendment 401

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4 – point b

Text proposed by the Commission

Amendment

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

Or. en

Amendment 402

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4 – point b

Text proposed by the Commission

Amendment

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

Or. en

Amendment 403

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 – subparagraph 4 – point b a (new)

Text proposed by the Commission

Amendment

(ba) The Commission shall be empowered to adopt delegated acts in accordance with Article 49 to establish and amend the list of high-risk sectors of economic activity set out in Article 2, point (20a). 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 classification.

Or. en

Amendment 404

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7a. The Commission shall be empowered to adopt delegated acts in accordance with Article 49 to establish a list of economic activities that are considered high risk in terms of actual or potential negative impacts on

sustainability matters or exposure to sustainability risks. The list of high-risk activities shall include economic activities ranked with a risk level “high” in either the environmental or social category of the EBRD list of Environmental and Social Risk Categorisation or are excluded from being financed with EBRD funds. In duly justified cases, the Commission may deviate from the EBRD list or supplement the list with other economic activities with actual or potential negative sustainability impacts or risks taking 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. Every three years, the Commission shall review these Delegated Act as appropriate.*

Or. en

Amendment 405
Manon Aubry

Proposal for a directive
Article 1 – paragraph 1 – point 3
Directive 2013/34/EU
Article 19a – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7a. *The European Commission shall be empowered to adopt delegated acts in accordance with Article 49 to amend the lists of high-risk sectors and high-risk areas set out in Article 2, point (20a) and point (20b).*

The list shall take into account the NACE classification, existing legislation and guidelines of the European Union, international reporting standards, reports

of international organisations, and relevant and reliable evidence.

Or. en

Amendment 406

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 a (new)

Text proposed by the Commission

Amendment

7a. The Commission shall be empowered to adopt delegated acts in accordance with Article 49 to establish and amend the list of high-risk sectors of economic activity set out in Article 2, point (20a). 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.

Or. en

Amendment 407

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19a – paragraph 7 b (new)

Text proposed by the Commission

Amendment

7b. The European Commission shall guarantee the involvement of trade unions in the process of reviewing the lists of high-risks sectors and high-risks areas and the consultation of all relevant stakeholders. in the process of review and

amendment of the lists.

Or. en

Amendment 408

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 4 – introductory part

Text proposed by the Commission

Amendment

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

(4) the following Articles **19aa**, 19b, 19c and 19d are inserted:

Or. en

Amendment 409

Michiel Hoogeveen

Proposal for a directive

Article 1 – paragraph 1 – point 4 – introductory part

Text proposed by the Commission

Amendment

(4) the following Articles 19b, **19c** and 19d are inserted:

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

Or. en

Amendment 410

Esther de Lange

Proposal for a directive

Article 1 – paragraph 1 – point 4 – introductory part

Directive 2013/34/EU

Text proposed by the Commission

Amendment

(4) the **following** Articles 19b, 19c and 19d are inserted:

(4) the **subsequent** Articles 19b, 19c and 19d are inserted:

Or. en

Amendment 411

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19a a (new)

Text proposed by the Commission

Amendment

‘Article 19aa

***European Corporate Sustainability
Reporting Board***

1. The European Corporate Sustainability Reporting Board (the ECSRB) is hereby established.

2. The ECSRB shall be endowed with the task of providing technical advice to the Commission and other Union bodies on issues pertaining to corporate sustainability reporting.

3. The ECSRB shall have legal personality and be represented by its Chair.

4. The ECSRB shall have a tripartite structure and be composed of an equal amount of members coming from public authorities, corporate representatives and civil society organisations, including trade unions. Membership of the ECSRB shall be free of charge.

5. The Commission shall provide the secretariat of the ECSRB and have the right to participate in the activities and meetings of the Board without voting right. The Commission shall designate a representative. The Chair of the Board shall communicate to the Commission the activities of the ECSRB.

6. The ECSRB shall set up relevant working groups, in particular for each type of sustainability reporting standards.

7. A representative of EFRAG shall be invited to all meetings without voting right, to ensure coherence between

*corporate financial reporting standards
and corporate sustainability reporting
standards*

*8. A representative of all relevant EU
bodies may be invited to participate as
observers in the meetings of the ECSR
in order to enhance the efficiency of the
agencies and the synergies between
them.8. The Commission shall ensure that
the ECSR is fully operational no later
than three years after the entry into force
of this Directive.*

Or. en

Amendment 412

Bas Eickhout

on behalf of the Greens/EFA Group

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19a b (new)

Text proposed by the Commission

Amendment

‘Article 19ab

***Union-wide resilience assessments (stress
tests)***

***1. The Commission shall initiate and
coordinate on a bi-annual basis Union-
wide assessments of the resilience of
undertakings to adverse scenarios related
to their supply chains. To that end, it shall
develop:***

***(a) common methodologies for identifying
scenarios, including potential disruptions,
and for assessing their impact on supply
chains and thereby on a undertaking’s
financial position, also taking into
account risks stemming from adverse
developments linked to environmental,
social and political factors;***

***(b) common methodologies for assessing
the sustainability of undertakings supply***

chains;

(c) common methodologies for assessing the sustainability impacts of disruptions of undertakings' supply chains;

(d) common methodologies for identifying categories of undertakings to be subject to Union-wide assessments;

(e) common approaches to communication on the outcomes of those assessments of the resilience of undertakings;

(f) common methodologies for identifying preventative and remedial responses to address risks and vulnerabilities identified under points (b) to (d), including supply diversification, reshoring and stockpiling.

2. The Commission shall, once a year, and more frequently where necessary, provide a summary of the assessments under paragraph to the European Parliament and the Council, including the main identified risks and vulnerabilities. The Commission shall include classification of the main risks and vulnerabilities in these assessments and recommend preventative or remedial actions.

3. For the purpose of running the Union-wide assessments on the resilience of undertakings the Commission shall rely on information under Article 19a and 29a or request competent authorities to carry out on-site inspections, and may participate in such on-site inspections in order to ensure comparability and reliability of methods, practices and results.

4. The Commission shall be empowered to adopt, by October 2024 delegated act to specify information required from companies for the purpose of paragraphs 1 points a to f.

Or. en

Amendment 413

Engin Eroglu

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

(1) 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

(1) The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards. ***These standards shall be based as far as possible on those set by the International Sustainability Standards Board (ISSB). Sustainability reporting standards must be simple in order to provide relevant and material information to stakeholders and avoid any unnecessary administrative burden for the reporting company.*** 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. de

Amendment 414

Lídia Pereira

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

1. 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

Amendment

1. The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards. ***The sustainability reporting standards shall ensure simplicity, that stakeholders receive relevant and material information and avoid any unnecessary***

relevant, shall specify the structure in which that information shall be reported. In particular:

administrative burden for the reporting undertaking. 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 415
Linea Sogaard-Lidell

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

1. 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

1. The Commission shall adopt delegated acts in accordance with Article 49 to provide for ***principle based*** 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:

Or. en

Amendment 416
Markus Ferber

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

Amendment

(a) ***at the latest by 18 months after the entry into force of this directive***, the

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.

Commission shall adopt delegated acts specifying the information that undertakings are to report in accordance with paragraphs 1 and 2 of Article 19a, **in line with** the disclosure obligations of Regulation (EU) 2019/2088.

Or. en

Justification

The delegated acts shall be fully aligned with the requirements of the SFDR.

Amendment 417 **Jessica Polfjärd**

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) **one and a half years after the entry into force of this Directive**, 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 418 **Nicola Beer, Caroline Nagtegaal**

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

Justification

See justification Amendment 6

Amendment 419

Lídia Pereira

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 420

Linea Søgaard-Lidell

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 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, **while taking into account differences between public-interest entities and unlisted entities.**

Or. en

Amendment 421

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

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

Text proposed by the Commission

Amendment

(aa) by 31 October 2022, the Commission shall adopt delegated acts specifying a list of high-risk sectors, taking into account relevant international standards and scientific and technical knowledge. The list shall include but shall not be limited to the mining industry, extractive industry, agriculture, clothing and textiles, financial and insurance services, energy, water supply and management, construction, and transportation

Or. en

Amendment 422

Markus Ferber

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) *at the latest 30 months after the entry into force of this directive*, the Commission shall adopt delegated acts specifying:

Or. en

Amendment 423

Jessica Polfjärd

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) *two years after the entry into force of this Directive*, the Commission shall adopt delegated acts specifying:

Or. en

Amendment 424

Nicola Beer, Caroline Nagtegaal

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:

*Justification**See justification Amendment 6***Amendment 425****Lídia Pereira****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 426**Othmar Karas****Proposal for a directive****Article 1 – paragraph 1 – point 4**

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point i

Text proposed by the Commission

(i) complementary information that undertakings shall report with regard to the sustainability matters and reporting areas listed in Article 19a(2), where necessary;

Amendment

(i) complementary information that undertakings shall report with regard to the sustainability matters and reporting areas listed in Article 19a(2)), where necessary, ***in a precise and easy accessible form;***

Or. en

Amendment 427**Jessica Polfjärd****Proposal for a directive****Article 1 – paragraph 1 – point 4**

Directive 2013/34/EU
Article 19b – paragraph 1 – subparagraph 1 – point b – point i

Text proposed by the Commission

Amendment

(i) complementary information that undertakings shall report with regard to the sustainability matters and reporting areas listed in Article 19a(2), where necessary;

(i) complementary information that undertakings shall report with regard to the sustainability matters and reporting areas listed in Article 19a(2), where necessary, ***in a precise and easy accessible form;***

Or. en

Amendment 428
Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point i a (new)

Text proposed by the Commission

Amendment

(ia) key targets against which all undertakings must report on sustainability matters;

Or. en

Amendment 429
Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point ii

Text proposed by the Commission

Amendment

(ii) information that undertakings shall report that is specific to the sector in which they operate.

(ii) information that undertakings shall report that is specific to the sector ***or the area*** in which they operate, ***and as a matter of priority, information that undertaking operating in high-risk sectors and high-risk areas shall report.***

Amendment 430

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point ii

Text proposed by the Commission

(ii) information that undertakings shall report that is specific to the sector in which they operate.

Amendment

(ii) information that undertakings shall report that is specific to the sector in which they operate *with particular attention to high-risk sectors*.

Or. en

Amendment 431

Gilles Boyer, Stéphanie Yon-Courtin, Olivier Chastel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point ii a (new)

Text proposed by the Commission

Amendment

(iia) the criteria and implementing rules for sustainability reporting for medium-sized undertakings referred to in Article 19a(1)

Or. en

Amendment 432

Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point ii a (new)

Text proposed by the Commission

Amendment

(ii) the criteria and implementing rules for sustainability reporting for small and medium-sized undertakings referred to in Article 19a(1)

Or. en

Amendment 433

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point ii a (new)

Text proposed by the Commission

Amendment

(ii) the criteria and implementing rules for sustainability reporting for medium-sized undertakings referred to in Article 19a(1);

Or. en

Amendment 434

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point ii a (new)

Text proposed by the Commission

Amendment

(ii) the specific measurable objectives based on scientific evidence;

Or. en

Amendment 435

Bas Eickhout

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 a (new)

Text proposed by the Commission

Amendment

(ii) the key performance indicators pursuant to paragraph 2(a)

Or. en

Amendment 436

Gilles Boyer, Stéphanie Yon-Courtin, Olivier Chastel, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 1 – subparagraph 1 – point b – point ii b(new)

Text proposed by the Commission

Amendment

(iib) the criteria and implementing rules for sustainability reporting for undertakings referred to in Article 3(7), which are governed by the law of a third country and are not established in the territory of the Union when they operate in the internal market selling goods or providing services.

Or. en

Amendment 437

Markus Ferber

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

Amendment

The Commission shall, at least every ***three***

The Commission shall, at least 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.

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 **align it** with regard to international standards.

Or. en

Amendment 438
Michiel Hoogeveen

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, 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 **ensure consistency with** relevant developments with regard to international standards.

Or. en

Amendment 439
Manon Aubry

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

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 conduct appropriate consultations and may rely on** the

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), *provided that such advice has been developed by an independent technical advisory body funded by the European Union and financially independent from private stakeholders, with proper due process, public oversight, transparency, and with the expertise, direct and balanced participation of relevant stakeholders.* Where necessary, *the Commission* shall amend such delegated act to take into account relevant developments, including developments with regard to international standards.

Or. en

Amendment 440
Manon Aubry

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. It shall take* 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.

Or. en

Amendment 441

Bas Eickhout

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 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, taking into consideration the technical advice of the European *Corporate Sustainability Reporting Board (ESCRB)*, and where necessary shall amend such delegated act to take into account relevant developments, including developments with regard to international standards.

Or. en

Amendment 442

Dragoş Pîslaru, Olivier Chastel, Gilles Boyer, Stéphanie Yon-Courtin, Nicola Beer, Billy Kelleher

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

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

Text proposed by the Commission

Amendment

The Commission shall, at least once a year, consult the Platform on Sustainable Finance referred to in Article 20 and the Member State Expert Group on Sustainable Finance referred to in Article 24 of Regulation (EU) 2020/852 on EFRAG's work programme as regards the development of sustainability reporting standards.

Or. en

Amendment 443
Sirpa Pietikäinen

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

Text proposed by the Commission

2. 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

2. 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.

Or. en

Amendment 444
Manon Aubry

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

2. 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

2. 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. ***In all cases possible, the information shall be science-based and measurable.***

Or. en

Amendment 445
Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

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

2. 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

2. The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, **reliable**, comparable, and is represented in a faithful manner. ***Where possible this information should be science-based.***

Or. en

Amendment 446

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – subparagraph 2

Text proposed by the Commission

The sustainability reporting standards shall, ***taking into account the subject matter of a particular standard:***

(a) specify the information that undertakings are to disclose about environmental factors, including information about:

- (i) climate change mitigation;***
- (ii) climate change adaptation;***
- (iii) water and marine resources;***
- (iv) resource use and circular economy;***
- (v) pollution;***

Amendment

The sustainability reporting standards shall ***reflect the definitions and requirements of the environmental objectives as referred to in Article 9 of Regulation 2020/852 and shall not go beyond that.***

(vi) *biodiversity and ecosystems;*

Or. en

Justification

The reporting standards shall be aligned with the requirements of the taxonomy.

Amendment 447

Gunnar Beck, Charlie Weimers

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point i

Text proposed by the Commission

Amendment

(i) *climate change mitigation;*

deleted

Or. en

Amendment 448

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point i

Text proposed by the Commission

Amendment

(i) climate change mitigation;

(i) climate change mitigation,
including 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 449

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point i

Text proposed by the Commission

- (i) climate change mitigation;

Amendment

- (i) climate change mitigation,
including the just transition, financial and investment plans and emission reduction targets of the undertakings and explanation of the alignment of the undertaking's strategy towards the goals of the Paris Agreements;

Or. en

Amendment 450

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point i

Text proposed by the Commission

- (i) climate change mitigation;

Amendment

- (i) climate change mitigation,
including absolute and relative emission reduction targets on a 5 years rolling basis, as well as milestone targets for 2030 and 2050;

Or. en

Amendment 451

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point i

Text proposed by the Commission

Amendment

(i) climate change mitigation;

(i) climate change mitigation,
***including detailed transition plans to
achieve those targets including economic,
financial and investment programs;***

Or. en

Amendment 452

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point i

Text proposed by the Commission

Amendment

(i) climate change mitigation;

(i) climate change mitigation,
***including greenhouse gas emissions
(scope 1, 2 and 3);***

Or. en

Amendment 453

Gunnar Beck, Charlie Weimers

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point ii

Text proposed by the Commission

Amendment

(ii) climate change adaptation;

deleted

Or. en

Amendment 454

Manon Aubry

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

Text proposed by the Commission

(ii) climate change adaptation;

Amendment

(ii) climate change adaptation,
***including risks identified by the
undertaking for his operations under
different climate scenarios, targets and
detailed transition plans to address these
risks;***

Or. en

Amendment 455
Manon Aubry

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

Text proposed by the Commission

(iii) water and marine resources;

Amendment

(iii) ***use of water, soil, land*** and marine
resources, ***including information on the
changes in quality or quantity of those
resources, and the fair access to those
resources by other users and local
stakeholders;***

Or. en

Amendment 456
Aurore Lalucq

Proposal for a directive
Article 1 – paragraph 1 – point 4
Directive 2013/34/EU
Article 19b – paragraph 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 457

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point iii a (new)

Text proposed by the Commission

Amendment

***(iii a) land use, including the
artificialisation of land;***

Or. en

Amendment 458

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point iv

Text proposed by the Commission

Amendment

(iv) resource use and circular economy;

(iv) resource use ***and targets to limit
the use of resource and in particular rare
resources,*** and circular economy,
***including targets related to the
reparability of assets and products, to
upstream and downstream recycling, as
well as detailed plans to achieve those
targets;***

Or. en

Amendment 459

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point iv

Text proposed by the Commission

(iv) **resource use and** circular economy;

Amendment

(iv) **the transition to** circular economy;

Or. en

Amendment 460

Bas Eickhout

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 – point a – point iv

Text proposed by the Commission

(iv) **resource use and** circular economy;

Amendment

(iv) **the transition to a** circular economy;

Or. en

Amendment 461

Gunnar Beck, Charlie Weimers

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b - paragraph 2 - point a - point iv

Text proposed by the Commission

(iv) resource use **and circular economy;**

Amendment

(iv) resource use;

Or. en

Amendment 462

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point v

Text proposed by the Commission

(v) pollution;

Amendment

(v) pollution *of any kind, including plastic pollution, water, air and soil pollution, diffuse pollution, targets to reduce pollution and detailed plans to achieve those targets;*

Or. en

Amendment 463

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b - paragraph 2 - point a - point v

Text proposed by the Commission

(v) pollution;

Amendment

(v) pollution *prevention and control;*

Or. en

Amendment 464

Bas Eickhout

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 – point a – point v

Text proposed by the Commission

(v) pollution;

Amendment

(v) pollution *prevention and control;*

Or. en

Amendment 465

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point vi

Text proposed by the Commission

(vi) biodiversity and ecosystems;

Amendment

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

Or. en

Amendment 466

**Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández,
Evelyn Regner, Joachim Schuster, Marc Angel**

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point vi

Text proposed by the Commission

(vi) biodiversity and ecosystems;

Amendment

(vi) ***the protection and restoration of***
biodiversity and ecosystems;

Or. en

Amendment 467

Bas Eickhout

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 – point a – point vi

Text proposed by the Commission

Amendment

(vi) biodiversity and ecosystems;

(vi) ***the protection and restoration of***
biodiversity and ecosystems;

Or. en

Amendment 468

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point vi a (new)

Text proposed by the Commission

Amendment

***(via) the plans of the undertaking and
or group, where relevant, and a
description of the targets related to
sustainability matters referred to in
Articles 19 a and 29 a paragraph 2 points
a(iii) and b;***

Or. en

Amendment 469

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point vi a (new)

Text proposed by the Commission

Amendment

***(via) animal welfare, including living
conditions, conditions for the transport
and the slaughter of animals involved in
the activities of the undertaking;***

Or. en

Amendment 470

Victor Negrescu

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a – point vi a (new)

Text proposed by the Commission

Amendment

***(via) protecting and promoting
bio/organic farming;***

Or. ro

Amendment 471

Bas Eickhout

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 – point a – point a a (new)

Text proposed by the Commission

Amendment

***(aa) The information to be reported
shall contain key performance indicators
including the indicators under Section 3.5
of Communication 2019/C 209/01 as well
as additional indicators covering points (i)
to (vi) of this subparagraph developed in
accordance with Communication 2017/C
215 01.***

Or. en

Amendment 472

Nicola Beer, Caroline Nagtegaal

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point a a (new)

Text proposed by the Commission

Amendment

(aa) This information may be based on the monetary valuation of sustainability impacts, if that is deemed necessary. It may be accompanied by a description of risk mitigation solutions such as resource efficiency, decarbonisation, pollution prevention and control, and nature-based solutions.

Or. en

Justification

There is an apparent need for a common quantified language for internal and external sustainability reporting and decision-making. Assigning a monetary value to companies impacts helps to create awareness and promotes a forward-looking view

Amendment 473

Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point b

Text proposed by the Commission

Amendment

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

deleted

(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;

(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;

(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.

Or. en

Justification

Not necessary for either taxonomy or SFDR.

Amendment 474

Bas Eickhout

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 – point b – point i

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 ***treatment and*** opportunities for all, including gender equality and equal pay for equal work, ***diversity in terms of age and ethnicity of workers, pay transparency, measures against violence and harassment***, training and skills development, and employment and inclusion of people with disabilities;

Or. en

Amendment 475

Sirpa Pietikäinen

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Articles 19b – paragraph 2 – point b – point i

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 gender equality and equal pay for equal work, training and skills development, and employment and inclusion of people with disabilities, ***following the equality principles and standards established in the Beijing Declaration and Istanbul Convention.***

Or. en

Amendment 476

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point b – point i

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 gender equality and equal pay for equal work ***or work of equal value as well as pay transparency***, training and skills development, ***disaggregated by hours, gender and category of work*** and employment and inclusion of people with disabilities;

Or. en

Amendment 477

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point b – point i

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 gender equality and equal pay for equal work, training and skills development ***and the average expenditure on training per worker***, and employment and inclusion of people with disabilities, ***and steps taken to reduce inequalities***;

Or. en

Amendment 478
Victor Negrescu

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

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 gender equality and equal pay for equal work, training and ***ongoing*** skills development, ***access to educational programmes, development of digital skills*** and employment and inclusion of people with disabilities;

Or. ro

Amendment 479
Jessica Polfjärd

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

Text proposed by the Commission

(i) ***equal opportunities for all, including*** gender equality and equal pay for equal work, training and skills

Amendment

(i) gender equality and equal pay for equal work, training and skills development, and employment and

development, and employment and inclusion of people with disabilities;

inclusion of people with disabilities;

Or. en

Amendment 480

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

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

Text proposed by the Commission

Amendment

(ia) diversity in all levels of management, in particular women on boards, and the workforce disaggregated by gender, age, ethnicity and possible other relevant factors;

Or. en

Amendment 481

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

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

Text proposed by the Commission

Amendment

(ia) the composition of the undertaking's workforce, including country-by-country data on diversity, gender equality, and inclusion of vulnerable groups;

Or. en

Amendment 482

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point b – point i b (new)

Text proposed by the Commission

Amendment

(ib) the undertaking's workforce employment practices, including country-by-country data on categories of contracts, lengths of work contracts with proportions of short-term, middle-term and long-term contracts and the use of contingent labour;

Or. en

Amendment 483

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point b – point ii

Text proposed by the Commission

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;

(ii) working conditions, including secure and adaptable employment, wages, social dialogue, collective bargaining and the **information and consultation rights** of workers **and where applicable respect for the right of workers to elect worker board level representatives, compatibility between family and work-life balance, parental leave**, and a healthy, safe and well-adapted work environment; **health and safety measures for employees in the context of increasing climate change hazards (heat, dryness, heavy rain); description of operational strategies for a social-ecological transformation of the company (particular attention must be paid to green-investments, securing jobs and further training and education**

opportunities for employees);

Or. en

Amendment 484

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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, ***including country-by-country data on psychological and physical risks for workers, workplace accidents and safety programmes to protect workers against health risks;***

Or. en

Amendment 485

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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) ***country-by-country data on*** working conditions, including secure and adaptable employment, wages, social dialogue, ***including freedom of association, collective bargaining coverage, board-level employee representation where applicable,*** collective bargaining and the involvement of workers, work-life balance, and a

healthy, safe and well-adapted work environment;

Or. en

Amendment 486

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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) **country-by-country data on** working conditions, including secure and adaptable employment, wages, **including wage levels disaggregated per deciles and comparison with applicable minimum wage and living wage levels**, social dialogue, collective bargaining and the involvement of workers, work-life balance, and a healthy, safe and well-adapted work environment;

Or. en

Amendment 487

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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, **including country-by-country data on working time and numbers of days of annual paid leave and medical leave per type of occupation**, and a

healthy, safe and well-adapted work environment;

Or. en

Amendment 488

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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) **country-by-country data on** working conditions, including secure and adaptable employment, wages, **including wage levels disaggregated per category of occupations**, social dialogue, collective bargaining and the involvement of workers, work-life balance, and a healthy, safe and well-adapted work environment;

Or. en

Amendment 489

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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) **country-by-country data on** working conditions, including secure and adaptable employment, wages, **including management to workers pay ratio and median pay gap**, social dialogue, collective bargaining and the involvement of workers, work-life balance, and a healthy, safe and well-adapted work environment;

Or. en

Amendment 490

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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) **country-by-country data on** working conditions, including secure and adaptable employment, wages **including wage levels per gender**, social dialogue, collective bargaining and the involvement of workers, work-life balance, and a healthy, safe and well-adapted work environment;

Or. en

Amendment 491

Victor Negrescu

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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, **ongoing education and training at the workplace** and a healthy, safe and well-adapted work environment;

Or. ro

Amendment 492

Jessica Polfjärd

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

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***;

(ii) working conditions, wages, social dialogue, ***and*** collective bargaining ***in line with employees and workers standards established in the Directive 89/391/EEC***;

Or. en

Amendment 493

Gabriele Bischoff, Aurore Lalucq, Alfred Sant, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point b – point ii a (new)

Text proposed by the Commission

Amendment

(iia) recognition of trade unions, collective bargaining coverage and the inclusion of workers on boards;

Or. en

Amendment 494

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

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

Text proposed by the Commission

Amendment

(iii) respect for the human rights, fundamental freedoms, democratic

(iii) ***implementation and results of the undertaking's due diligence process to***

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.

meet its responsibility to respect human rights, understood as those human rights 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, ***the relevant ILO conventions and in particular the*** fundamental conventions ***of the International Labour Organisation, the European Convention on Human Rights, the European Social Charter,*** the Charter of Fundamental Rights of the European Union, ***the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.***

Or. en

Amendment 495

Bas Eickhout

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 – 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 Fundamental Rights of the European Union.

Amendment

(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, ***including the UN Guiding Principles on Business and Human Rights*** 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 496

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 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 Fundamental Rights of the European Union.

Amendment

(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 *UN Guiding Principles on Business and Human Rights*, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the ILO fundamental conventions, *the European Convention on Human Rights, the European Social Charter, the OECD Guidelines for Multinational Enterprises*, and the Charter of Fundamental Rights of the European Union *and the rule of law*.

Or. en

Amendment 497

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

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

Text proposed by the Commission

Amendment

(iiia) workers in the value chain and affected communities, including human rights impacts, forced labour, child labour, privacy, freedom of expression, association and assembly, health and safety of workers, access to adequate water, sanitation and housing, and respect for the rights of indigenous peoples and free, prior and informed consent.

Or. en

Amendment 498
Victor Negrescu

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

Text proposed by the Commission

Amendment

(iiia) how it contributes to reducing the social gaps between social groups, urban, rural, remote or marginalised areas and to encouraging sustainable community development, improved living conditions and civic participation;

Or. ro

Amendment 499
Manon Aubry

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

Directive 2013/34/EU
Article 19b – paragraph 2 – point b – point iii a (new)

Text proposed by the Commission

Amendment

(iiiia) respect for the free, prior and informed consent of communities affected by the undertakings' projects;

Or. en

Amendment 500
Nicola Beer, Caroline Nagtegaal

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – subparagraph 2 – point ba (new)

Text proposed by the Commission

Amendment

(ba) This information may be based on the monetary valuation of sustainability impacts, if that is deemed necessary.

Or. en

Justification

See justification Amendment 9

Amendment 501
Markus Ferber

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point c

Text proposed by the Commission

Amendment

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

deleted

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition;

(ii) business ethics and corporate culture, including anti-corruption and anti-bribery;

(iii) political engagements of the undertaking, including its lobbying activities;

(iv) the management and quality of relationships with business partners, including payment practices;

(v) the undertaking's internal control and risk management systems, including in relation to the undertaking's reporting process.

Or. en

Justification

Not necessary for either taxonomy or SFDR.

Amendment 502
Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – subparagraph 2 – point c – point i

Text proposed by the Commission

Amendment

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition; *deleted*

Or. en

Amendment 503

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point c – point i

Text proposed by the Commission

(i) *the* role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, *and* their *composition*;

Amendment

(i) *the composition, responsibility and* role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, *including*:

- *the matters addressed by these bodies during the reporting period,*
- *their engagement in the due diligence process and engagement with the stakeholders affected by the identified impacts,*
- *their engagement in the analysis of main risks and opportunities for the undertaking related to sustainability matters,*
- *approval of the undertaking's strategy and targets related to sustainability matters and of financial resources for their implementation,*
- *specific oversight on the implementation of the undertaking's strategy related to sustainability matters,*
- *expertise on sustainability matters possessed by the members of the administrative,*
- *management and supervisory bodies and consultation of external experts;*

Or. en

Amendment 504

Bas Eickhout

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 – point c – point i

Text proposed by the Commission

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition;

Amendment

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition ***including with regards to the representation of workers, women and persons with disabilities, from different ages, and with different ethnic, educational and professional backgrounds;***

Or. en

Amendment 505
Manon Aubry

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

Text proposed by the Commission

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, ***and their composition;***

Amendment

(i) the role, ***responsibility and composition*** of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, ***including the link between executive and non-executive directors' variable remuneration and the achievement of sustainability targets;***

Or. en

Amendment 506
Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point c – point i

Text proposed by the Commission

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition;

Amendment

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition ***and oversight of the results of the due diligence process;***

Or. en

Amendment 507

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 4

Article 1 – paragraph 1 – point 4

Article 19b – paragraph 2 – point c – point i

Text proposed by the Commission

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition;

Amendment

(i) the role of the undertaking's administrative, management and supervisory bodies, including with regard to ***proper implementation of the due diligence strategy and*** sustainability matters, and their composition;

Or. en

Amendment 508

Lídia Pereira

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point c – point i

Text proposed by the Commission

(i) the role of the undertaking's

Amendment

(i) the role of the undertaking's

administrative, management and supervisory bodies, including with regard to sustainability matters, **and their composition**;

administrative, management and supervisory bodies, including with regard to sustainability matters;

Or. en

Amendment 509
Manon Aubry

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

Text proposed by the Commission

Amendment

(ia) respect for workers' right to information and consultation as defined by international and European law, the presence of workers' representatives and their trade unions in management bodies, with a focus on selection procedures, level of information and voting rights compared to other members of these bodies;

Or. en

Amendment 510
Aurore Lalucq

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

Article 19b – paragraph 2 – point c – point ii

Text proposed by the Commission

Amendment

(ii) business ethics and corporate culture, including anti-corruption and anti-bribery;

(ii) business ethics and corporate culture, including anti-corruption and anti-bribery *and internal arrangements within the undertaking for protecting whistle blowers, animal welfare and combating food waste;*

Amendment 511

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point b – point ii

Text proposed by the Commission

(ii) *business ethics and corporate culture, including* anti-corruption and anti-bribery;

Amendment

(ii) *assessment of corruption risks, anti-corruption and anti-bribery programmes, internal alert-mechanisms;*

Or. en

Amendment 512

Jessica Polfjärd

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – subparagraph 2 – point c – point ii

Text proposed by the Commission

(ii) business ethics *and corporate culture*, including anti-corruption and anti-bribery;

Amendment

(ii) business ethics, including anti-corruption and anti-bribery;

Or. en

Amendment 513

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

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

Text proposed by the Commission

Amendment

(iii) political engagements of the undertaking, including its lobbying activities;

(iii) political engagements of the undertaking, including its ***direct lobbying activities, expenses, and political donations, as well as membership, affiliation or participation of the undertaking to organisations exercising lobbying activities, and funding of think tanks exercising*** lobbying activities;

Or. en

Amendment 514

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

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

Text proposed by the Commission

Amendment

(iii) political engagements of the undertaking, including its lobbying activities;

(iii) political engagements of the undertaking, including its lobbying activities ***and costs, political donations and sponsorships, and policies on revolving doors and conflict of interest;***

Or. en

Amendment 515

Manon Aubry

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point c – point iv

Text proposed by the Commission

Amendment

(iv) the management and quality of relationships with business partners, including payment practices;

(iv) the management and quality of relationships with business partners, including payment ***and purchasing***

policies and practices;

Or. en

Amendment 516

Aurore Lalucq

Proposal for a directive

Article 1 – paragraph 1 – point 4

Article 1 paragraph 1 point 4

Article 19b – paragraph 2 – point c – point v

Text proposed by the Commission

(v) the undertaking's internal control and risk management systems, including in relation to the undertaking's reporting process.

Amendment

(v) the undertaking's internal control and risk management systems, including in relation to the undertaking's reporting process ***and implementation of the due diligence strategy.***

Or. en

Amendment 517

Victor Negrescu

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

– paragraph 2 – point c – point v a (new)

Text proposed by the Commission

Amendment

(va) the social engagement of the undertaking, in particular through involvement of the social partners, trade unions and employee representatives;

Or. ro

Amendment 518

Manon Aubry

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

Text proposed by the Commission

Amendment

(va) Information on beneficial ownership and organisational structure, including subsidiaries, affiliates, joint ventures and non-fully consolidated holdings,

Or. en

Amendment 519
Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

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

Text proposed by the Commission

Amendment

(va) the undertaking's engagement with civil society and state actors on sustainability matters and related targets, in particular the just transition;

Or. en

Amendment 520
Victor Negrescu

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

Text proposed by the Commission

Amendment

(vb) commitments to supporting lifelong learning, ongoing workplace training and the development of digital

skills;

Or. ro

Amendment 521

Gabriele Bischoff, Aurore Lalucq, Paul Tang, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point c – point v b (new)

Text proposed by the Commission

Amendment

(vb) the undertaking's fair taxation policy, including its policy on the use of tax incentives and third countries to achieve a reduction in tax payments;

Or. en

Amendment 522

Gabriele Bischoff, Aurore Lalucq, Pedro Marques, Victor Negrescu, Jonás Fernández, Evelyn Regner, Joachim Schuster, Marc Angel

Proposal for a directive

Article 1 – paragraph 1 – point 4

Directive 2013/34/EU

Article 19b – paragraph 2 – point c – point v c (new)

Text proposed by the Commission

Amendment

(vc) the undertaking's overall business model and strategy in relation to sustainability matters and related targets;

Or. en

Amendment 523

Manon Aubry

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

Text proposed by the Commission

Amendment

2a. The sustainability reporting standards referred to in paragraph 1 shall include an evaluation mechanism (based on qualitative information and indicators) which makes the disclosed sustainability information comparable between companies and allows for the quantitative rating of corporate sustainability performance as a base for public procurement, State Aid and other policy measures.

Or. en