



TEXTS ADOPTED

P10_TA(2025)0324

Certain corporate sustainability reporting and due diligence requirements

European Parliament legislative resolution of 16 December 2025 on the proposal for a directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements (COM(2025)0081 - C10-0037/2025 - 2025/0045(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2025)0081),
- having regard to Article 294(2) and Article 50 and Article 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C10-0037/2025),
- having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
- having regard to the opinion of the European Economic and Social Committee of 20 August 2025¹,
- having regard to the provisional agreement approved by the responsible committee under Rule 75(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 11 December 2025 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,

¹ OJ C, C/2025/4212, 20.8.2025, ELI:
<http://data.europa.eu/eli/C/2025/4212/oj>.

- having regard to Rule 60 of its Rules of Procedure,
 - having regard to the opinions of the Committee on Foreign Affairs, Committee on International Trade, Committee on Economic and Monetary Affairs, Committee on Employment and Social Affairs and Committee on the Environment Climate and Food Safety,
 - having regard to the report of the Committee on Legal Affairs (A10-0197/2025),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
 3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

P10_TC1-COD(2025)0045

Position of the European Parliament adopted at first reading on 16 December 2025 with a view to the adoption of Directive (EU) 2026/... of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements

(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Directive (EU) 2026/470.)