



TEXTS ADOPTED

P9_TA(2024)0189

Amending Directive 2013/34/EU as regards the time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings

European Parliament legislative resolution of 10 April 2024 on the proposal for a decision of the European Parliament and of the Council on amending Directive 2013/34/EU as regards the time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings (COM(2023)0596 - C9-0386/2023 - 2023/0368(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2023)0596)),
- having regard to Article 294(2) and Article 50(1) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0386/2023),
- 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 13 December 2023¹,
- having regard to the provisional agreement approved by the committee responsible under Rule 74(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 14 February 2024 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/2024/1584, 5.3.2024, ELI:
<http://data.europa.eu/eli/C/2024/1584/oj>.

- having regard to Rule 59 of its Rules of Procedure,
 - having regard to the opinion of the Committee on Economic and Monetary Affairs,
 - having regard to the report of the Committee on Legal Affairs (A9-0013/2024),
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.

P9_TC1-COD(2023)0368

Position of the European Parliament adopted at first reading on 10 April 2024 with a view to the adoption of Directive (EU) 2024/... of the European Parliament and of the Council amending Directive 2013/34/EU as regards the time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings

(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Directive (EU) 2024/1306.)