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NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	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) - Revised Mandate for negotiations with the European Parliament

1. On 26 February 2025, the Commission put forward a first 'Omnibus' package including amendments to the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD). It aims at simplifying the framework of corporate sustainability reporting and due diligence requirements by reducing the reporting burden and limiting the trickle down of obligations on smaller undertakings.

2. The Council mandate was adopted by the Committee of Permanent Representatives on 23 June. The European Parliament adopted their negotiation mandate in Plenary on 13 November. A first substantive trilogue was held on 18 November, and a number of significant points of convergence were already identified and provisionally agreed upon.

3. The deliberations with the European Parliament have permitted the Presidency to have a clearer picture of the most important elements of the European Parliament's position. The remaining open issues require further political guidance from Coreper in order to progress in the negotiations and reach an agreement at the second political trilogue scheduled for 8 December.

4. Without changing the main orientation of the Council's mandate, the Presidency proposes horizontally applicable parameters for flexibilities, as well as five principles for considering flexibility in certain areas for the proposed amendments from the European Parliament.

5. As a general rule, the Council will only show flexibility towards the amendments from the European Parliament, if these do not contradict the aim of simplification or the policy objectives of the directives, while the amendments should also not strictly limit the Member States discretion and national autonomy outside the scope of the directives or decrease the level playing field within both sustainability reporting and due diligence. Furthermore, Council mandate will generally be preferred for some provisions related to level playing field and implementation.

6. Flexibility on proposals that contribute to simplification and burden reductions while maintaining the policy objectives of the directives: First, the European Parliament has made amendments aimed at giving undertakings more flexibility on how to comply with the requirements of the directives, including when undertakings in scope face significant changes impacting their preparation of sustainability reporting and their due diligence processes. Amendments also include, among others, provisions to avoid opaque and complex consolidated reporting, as well as to support and ease the burden of data collection. The Council could show flexibility towards the European Parliament on certain of these amendments.

7. Flexibility on proposals that enhance legal certainty: Second, the European Parliament has made amendments aimed at providing greater legal certainty for undertakings by clarifying how specific provisions of the directives should be interpreted and what is expected and under the control of undertakings in relation to these provisions. The Council could show flexibility towards the European Parliament on certain of these amendments.

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8. Flexibility on proposals that enhance coherence between relevant legal acts and seek to remove duplications of requirements: Third, the European Parliament has made amendments that seek to enhance the coherence between the CSDDD, CSRD and the standards for voluntary use, as well as to reduce duplicating or unnecessarily burdensome requirements. The Council could show flexibility towards the European Parliament on certain of these amendments.

9. Flexibility to discuss amendments that improve predictability for undertakings: Fourth, the European Parliament has made amendments that seek to provide undertakings with more predictability on what kind of legislation Member States can introduce in the future in the area of sustainability reporting and due diligence measures, including specifying the purpose of future revisions. The Council could show flexibility towards the European Parliament on certain of these amendments.

10. Flexibility to discuss amendments that improve a level playing field: Fifth, the European Parliament has made amendments with the intention to enhance the level playing field for undertakings operating within the internal market. The Council could show flexibility towards the European Parliament on certain of these amendments.

11. The Presidency invites the Permanent Representatives Committee to consider the principles outlined above with regard to the amendments introduced by the European Parliament. These principles would – along with the Council mandate of 23 June – allow the Presidency to resume negotiations with the European Parliament at the upcoming trilogue on 8 December, with the intention to conclude an agreement on Omnibus I.

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