



Council of the
European Union

Brussels, 5 January 2024
(OR. en)

5119/24

**Interinstitutional File:
2023/0368(COD)**

**DRS 1
EF 5
ECOFIN 17
SUSTDEV 3
COMPET 11
CODEC 14**

COVER NOTE

From:	General Secretariat of the Council
date of receipt:	21 December 2023
To:	Delegations

Subject:	Proposal for a decision 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 (COM(2023) 596 final – 2023/0368 (COD)) - Opinion of the European Economic and Social Committee
----------	--

Delegations will find attached a copy of the above-mentioned opinion.

This opinion is available in other language versions on the following website: [DM Search v4.6.0 \(europa.eu\)](#)



OPINION

European Economic and Social Committee

Adoption of sustainability reporting standards

Proposal for a decision 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
(COM(2023) 596 final – 2023/0368 (COD))

INT/1050



Referral	Council of the European Union, 07/11/2023 European Parliament, 20/11/2023
Legal basis	Article 50 of the Treaty on the Functioning of the European Union
Section responsible	Section for the Single Market, Production and Consumption
Adopted at plenary	13/12/2023
Plenary session No	583
Outcome of vote (for/against/abstentions)	184/0/3

Since the Committee endorses the content of the proposal and feels that it requires no comment on its part, it has decided to issue an opinion endorsing the proposed text.

Brussels, 13 December 2023

Oliver RÖPKE

The president of the European Economic and Social Committee
