

Brussels, 18 February 2026  
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**Interinstitutional File:  
2025/0045 (COD)**

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**'I/A' ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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Subject: Draft 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 requirements and certain corporate sustainability due diligence requirements **(first reading)**  
- Adoption of the legislative act

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1. On 27 February 2025, the Commission submitted its proposal<sup>1</sup>, based on Articles 50 and 114 TFEU, to the Council.
2. The European Economic and Social Committee delivered its opinion on 18 June 2025<sup>2</sup>.

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<sup>1</sup> 6596/25.

<sup>2</sup> OJ C, C/2025/4212, 20.8.2025, ELI: <http://data.europa.eu/eli/C/2025/4212/oj>.

4. On 16 December 2025, the European Parliament adopted its position at first reading on the Commission proposal<sup>3</sup>. The Parliament having approved a corrigendum to that position at its plenary session of 10 February 2026, the outcome of voting in the European Parliament reflects the compromise agreement reached between the institutions and should, therefore, be acceptable to the Council.
5. The Permanent Representatives Committee is therefore invited to confirm its agreement and suggest that the Council approve the European Parliament's position, as set out in PE-CONS 66/25, as an 'A' item at a forthcoming meeting, with Belgium and Bulgaria abstaining.
6. If the Council approves the European Parliament's position, the legislative act will be adopted.

After being signed by the Presidents of the European Parliament and of the Council, the legislative act will be published in the *Official Journal of the European Union*.

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<sup>3</sup> 17078/25.