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'I/A' ITEM NOTE

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

The Czech Republic has requested that the following statement be entered in the Council minutes

The Czech Republic recognises the importance of protecting the environment and human rights. At the same time, it considers it essential that any obligations and administrative burdens imposed on businesses must be appropriate, proportionate and justified by clearly demonstrable benefits.

The Czech Republic would like to thank all of the Presidencies involved in the negotiations for their efforts and constructive work on this issue. The Czech Republic appreciates the progress achieved with regard to the current proposal. Nevertheless, we are not satisfied with the remaining obligations in the area of sustainability reporting, which in practice mainly represent formal administrative tasks. We would therefore prefer a framework in which sustainability reporting would take place on a voluntary basis.

As regards due diligence requirements in the area of sustainability, the Czech Republic can support the proposal in principle, as it introduces meaningful and significant reductions in the administrative burden imposed on businesses.

The Czech Republic considers that the proposal in its current form does not fully reflect our national position and priorities, and therefore cannot be supported in its entirety.

France has requested that the following statement be entered in the Council minutes

France welcomes the adoption of the revised CSRD and CS3D Directives under Omnibus I, which will provide businesses with a stable and harmonised framework that will ensure that their actions and impact in terms of sustainability are more transparent and that promotes their accountability throughout the value chain. It therefore calls on the Commission to ensure that these revised directives are implemented uniformly and swiftly. In particular, any attempt to circumvent the scope of these provisions by non-European companies (especially in the calculation of turnover thresholds) must be thwarted, so that the obligations apply equally to all stakeholders. Secondly, France calls on the Commission to commit to clarifying the scope of risk identification obligations for companies whose trading partners are not limited to their direct trading partners. This is necessary to provide legal certainty for our businesses.

Germany has requested that the following statement, which is supported by the Netherlands, be entered in the Council minutes

The abovementioned Directive (Omnibus I) introduces a new paragraph, Article 8(2a), into Directive (EU) 2024/1760 (CSDDD). Even in its current wording (‘equally likely to occur or equally severe’), Germany understands the wording of Article 8(2a)(c) as cumulative requirements in the context of the Directive as a whole. This understanding alone ensures a coherent interpretation that is consistent with the purpose of the CSDDD/Omnibus I Directive and the risk-based approach reinforced by Omnibus I. In the rest of the CSDDD text, the terms ‘likely’ and ‘severe’ are always linked by the word ‘and’, as in Article 9 of the CSDDD. This is also reflected in the international standards of the UN Guiding Principles on Business and Human Rights and OECD frameworks, which are grounded in a risk-based approach.

By contrast, a differing interpretation which separates ‘equally likely’ and ‘equally severe’ would be inconsistent with the risk-based approach of Omnibus I and would lead to unjustified burdens on companies were it to trigger information requests to direct suppliers about risks that, although likely, are relatively unproblematic.

In the interest of legal clarity, Germany asks the European Commission, in its guidance to companies, to clarify that the wording of Article 8(2a)(c) should be understood as cumulative requirements.