

Brussels, 7 April 2025
(OR. en)

7779/25

**Interinstitutional File:
2025/0044(COD)**

**CODEC 394
SIMPL 15
ANTICI 18
ECOFIN 397
EF 103
DRS 25
COMPET 231
FIN 380
COH 42**

'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 (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements **(first reading)**

- Adoption of the legislative act
- Decision to derogate from the eight-week period provided for in Article 4 of Protocol 1 on the role of national Parliaments in the EU

1. On 27 February 2025 the Commission submitted its proposal¹, based on Articles 50 and 114 TFEU, to the Council.
2. The European Economic and Social Committee delivered its opinion on 26 March 2025².

¹ 6595/25.

² Not yet published in the OJ.

3. The European Parliament adopted its position at first reading on 3 April 2025 by taking over the Commission proposal after legal linguistic revision and which should, therefore, be acceptable to the Council³ as this position corresponds to the mandate given by the Permanent Representatives Committee⁴ to the Presidency on 26 March 2025, with a view to reaching an agreement at first reading with the European Parliament on the proposal.
4. The Permanent Representatives Committee is therefore asked to confirm its agreement and to suggest that the Council:
 - approve the European Parliament's position as set out in PE-CONS 6/25 as an "A" item at a forthcoming meeting;
 - derogate, on the basis of the second subparagraph of Article 3(3) of the Council's Rules of Procedure, from the eight-week period referred to in the first subparagraph of that Article, in view of the urgency of the matter as set out in the preamble of the legislative act.
5. 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*.

³ 7552/25.

⁴ 7275/25.