



Working Party on Company Law (G.4)

Corporate Sustainability Reporting Directive (CSRD) proposal

Meeting on the 24th of September 2021

1. Introduction

This note aims to frame the discussion on the selected issues of the CSRD proposal for the seventh meeting of our working party dedicated to this file.

In our previous meetings, we have already discussed all the provisions of the CSRD proposal. Therefore, this meeting is aimed at providing more space for Member States to express their views and for the Commission to address some of the concerns and questions.

2. Consultation and participation of the European Central Bank (ECB) as regards the CSRD proposal

The explanation of the Council's Legal Service about this topic will be followed by exchange of views of Member States.

3. Opportunity for Member States to comment on agenda items presented at previous meeting

At our previous meeting, the agenda was very broad, so we invite Member States to comment about those issues they believe still need to be addressed. Concrete proposals of changes to the text in writing are very much appreciated.

4. Discussion on key aspects of the proposal, requiring a more profound discussion in the opinion of Member States (Tour de table)

For this agenda item, we invite each Member State to identify the principal aspects of the proposal which, in their view, would require further discussion and possible modifications.

We will do a tour de table to invite each Member State to try to identify, for example, the 4-5 most important issues from its perspective, if possible in order of priority. The aim of this exercise is to enable the Presidency to better map the most important issues to be addressed, with a view to planning work over the coming weeks.



Council of the European Union
General Secretariat

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MEETING DOCUMENT

From:	Presidency
To:	Working Party on Company Law (Sustainability information)
Subject:	CSRD - Presidency note for the WP meeting on 24/09/2021 regarding the CSRD proposal

Delegations will find attached a Presidency note on CSRD with a view to the Company Law (Sustainability information) WP meeting on 24 September 2021.