



14/05/2025

AMENDMENTS: 32

Janusz Lewandowski

Amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements

Proposal for a directive COM(2025)0081 - 2025/0045(COD)

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Amendments on Basic Acts:

AM 3 - Janusz Lewandowski - Directive 2013/34/EU / Article 19 ▸ paragraph 1 ▸ fourth subparagraph

AM 7 - Janusz Lewandowski - Directive 2013/34/EU / Article 19a ▸ paragraph 3 ▸ second subparagraph

AM 8 - Janusz Lewandowski - Directive 2013/34/EU / Article 19a ▸ paragraph 10

AM 13 - Janusz Lewandowski - Directive 2013/34/EU / Article 29a ▸ paragraph 9

AM 14 - Janusz Lewandowski - Directive 2013/34/EU / Article 29a ▸ paragraph 8 ▸ first subparagraph

AM 17 - Janusz Lewandowski - Directive 2013/34/EU / Article 29b ▸ paragraph 2

AM 18 - Janusz Lewandowski - Directive 2013/34/EU / Article 29 ▸ paragraph 1 ▸ first subparagraph

AM 23 - Janusz Lewandowski - Directive 2013/34/EU / Article 40a ▸ paragraph 1 ▸ first subparagraph

AM 24 - Janusz Lewandowski - Directive 2013/34/EU / Article 40b

AM 30 - Janusz Lewandowski - Directive (EU) 2024/1760 / Article 1 ▸ paragraph 1 ▸ point a

AM 31 - Janusz Lewandowski - Directive (EU) 2024/1760 / Article 2 ▸ paragraph 2 ▸ point a

Amendments per language:

EN: 32

Amendments justification with more than 500 chars : 6

Amendments justification number with more than 500 chars :

Amendments justification number with more than 500 characters:

AM 1, 3, 6, 11, 18, 20

Amendment 1
Janusz Lewandowski

Proposal for a directive
Article 2 – paragraph 1 – point 1 – point a
Directive 2013/34/EU
Article 1 – paragraph 3

Text proposed by the Commission

The coordination measures prescribed by Articles 19a, 19b, 29a, 29aa, 29d, 30 and 33, Article 34(1), second subparagraph, point (aa), Article 34(2) and (3), and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form, provided that those undertakings are large undertakings which, on their balance sheet dates, exceed the average number of **1000** employees during the financial year;

Amendment

The coordination measures prescribed by Articles 19a, 19b, 29a, 29aa, 29d, 30 and 33, Article 34(1), second subparagraph, point (aa), Article 34(2) and (3), and Article 51 of this Directive shall also apply to the laws, regulations and administrative provisions of the Member States relating to the following undertakings regardless of their legal form, provided that those undertakings are large undertakings which, on their balance sheet dates, exceed the average number of **3000** employees **and a net worldwide turnover of more than EUR 450 000 000** during the financial year;

Or. en

Justification

In line with the declared objectives of simplification and of reducing the reporting burden for EU companies, the scope of the Directives under discussion should be aligned to avoid overlaps and inconsistencies. The proposed amendments raise the thresholds for the employees, to 3000, and align the employees and the turnover criteria to CSRD, CSDDD and the optional Taxonomy reporting. These changes are of fundamental importance: reducing administrative burden on European companies and focusing on reporting that delivers valuable and comparable information (as opposed to a mere compliance exercise) is essential to boosting Europe's competitiveness and attractiveness.

Amendment 2
Janusz Lewandowski

Proposal for a directive
Article 2 – paragraph 1 – point 1 a (new)
Directive 2013/34/EU
Article 2 – point 21

Text proposed by the Commission

Amendment

(1 a) in Article 2, the following point is inserted:

'(21) 'intermediate holding company means an undertaking the principal activities of which are the holding of investments in, and the financing of legal entities, subsidiaries, partnerships, enterprises, or affiliates.;'

Or. en

Justification

See justification to amendment to Article 29(8).

Amendment 3

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 1 b (new)

Directive 2013/34/EU

Article 19 – paragraph 1 – fourth subparagraph

Present text

Large undertakings, **and small and medium-sized undertakings, except micro undertakings**, which are public-interest entities as defined in point (a) of point (1) of Article 2 shall report information on the key intangible resources and explain how the business model of the undertaking fundamentally depends on such resources and how such resources are a source of value creation for the undertaking.

Amendment

(1 b) in Article 19, paragraph 1, the fourth subparagraph is replaced by the following:

"Large undertakings which, **on their balance sheet dates, exceed the average number of 3000 employeeed and a net worldwide turnover of more than EUR 450 000 000 during the financial year**, shall report information on the key intangible resources and explain how the business model of the undertaking fundamentally depends on such resources and how such resources are a source of value creation for the undertaking.

"

Or. en

(<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02013L0034-20240528>)

Justification

In line with the declared objectives of simplification and of reducing the reporting burden for EU companies, the scope of the Directives under discussion should be aligned to avoid overlaps and inconsistencies. The proposed amendments raise the thresholds for the employees, to 3000, and align the employees and the turnover criteria to CSRD, CSDDD and the optional Taxonomy reporting. These changes are of fundamental importance: reducing administrative burden on European companies and focusing on reporting that delivers valuable and comparable

information (as opposed to a mere compliance exercise) is essential to boosting Europe's competitiveness and attractiveness.

Amendment 4

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 2 – point a

Directive 2013/34/EU

Article 19a – paragraph 1 – first subparagraph

Text proposed by the Commission

Large undertakings which, on their balance sheet dates, exceed the average number of **1000** employees during the financial year shall include in their management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.;

Amendment

Large undertakings which, on their balance sheet dates, exceed the average number of **3000** employees **and a net worldwide turnover of more than EUR 450 000 000** during the financial year shall include in their management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.;

Or. en

Justification

See above.

Amendment 5

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 2 – point a a (new)

Directive 2013/34/EU

Article 19a – paragraph 1 – new subparagraph

Text proposed by the Commission

Amendment

(a a) in paragraph 1, the following subparagraph is inserted:

'Undertakings whose ultimate parent company is a financial holding undertaking as referred to in Article 2, paragraph 15, shall be exempted from carrying out the obligations under this

Amendment 6
Janusz Lewandowski

Proposal for a directive
Article 2 – paragraph 1 – point 2 – point b – point i
Directive 2013/34/EU
Article 19a – paragraph 3 – first subparagraph

Text proposed by the Commission

Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of **1000** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, ***except for additional sustainability information that is commonly shared between undertakings in the sector concerned.*** Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of **1000** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, ***except for additional sustainability information that is commonly shared between undertakings in the sector concerned,*** shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.;

Amendment

Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of **3000** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of **3000** employees ***and a net worldwide turnover of more than EUR 450 000 000*** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.;

Justification

Alignment of scope (see above). In addition, the reference to "additional sustainability information that is commonly shared" is not clearly defined and only creates uncertainty about what should be or should not be reported (in addition, sector-wide estimates/commonly shared information may fail to reflect a company's actual situation, leading to inconsistencies with the principles of relevance, accuracy, and verifiability required under the ESRS). In light of this, the reporting should be limited to what companies can clearly identify under the legislation, without leaving room for interpretation, in order for the disclosures to remain meaningful, accurate, and aligned with reporting principles.

Amendment 7

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 2 – point b – point ii a (new)

Directive 2013/34/EU

Article 19a – paragraph 3 – second subparagraph

Present text

For the first three years of the application of the measures to be adopted by the Member States in accordance with Article 5(2) of Directive (EU) 2022/2464 of the European Parliament and of the Council (1), and in the event that not all the necessary information regarding its value chain is available, the undertaking shall explain the efforts made to obtain the necessary information about its value chain, the reasons why not all of the necessary information could be obtained, and its plans to obtain the necessary information in the future.

Amendment

(ii a) the second subparagraph is replaced by the following:

"In the event that not all the necessary information regarding its value chain is available, the undertaking shall explain the efforts made to obtain the necessary information about its value chain, the reasons why not all of the necessary information could be obtained, and, ***if possible***, its plans to obtain the necessary information in the future.

"

Or. en

(<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02013L0034-20240528>)

Justification

It is necessary to reflect the possibility that in certain instances companies may not be able to present its plans to obtain the necessary information, as those information may not be available due to legal or technical constraints outside the company's jurisdiction.

Amendment 8
Janusz Lewandowski

Proposal for a directive
Article 2 – paragraph 1 – point 2 – point c a (new)
Directive 2013/34/EU
Article 19a – paragraph 10

Present text

10. The exemption laid down in paragraph 9 shall also apply to public-interest entities subject to the requirements of this Article, ***with the exception of large undertakings which are public-interest entities defined in point (a) of point (1) of Article 2 of this Directive.***

Amendment

(c a) paragraph 10 is replaced by the following:

"10. The exemption laid down in paragraph 9 shall also apply to public-interest entities subject to the requirements of this Article and of Article 4, paragraph 5 of Directive 2004/109/EC."

"

Or. en

(<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02013L0034-20240528>)

Justification

The amendments ensures that subsidiaries which are part of a group subject to CSRD do not have to report under the ESRS. These reports are cost intensive and duplicative, as they require performing a materiality assessments at the group AND subsidiary level (including reporting of policies and actions at the subsidiary level when sustainability strategy and policies are generally set at the group level), and do not enhance transparency for investors.

Amendment 9
Janusz Lewandowski

Proposal for a directive
Article 2 – paragraph 1 – point 2 – point c b (new)

Text proposed by the Commission

Amendment

(c b) the following paragraph is inserted:

(x) Undertakings shall not be required to disclose intellectual capital, intellectual property, know-how, business information and technological information that would qualify as trade secrets in accordance with Directive (EU) 2016/943.

Or. en

Justification

It is necessary to introduce safeguards for EU companies against the possibility that they will have to disclose sensitive information, that may end up creating a competitive disadvantage vis-a-vis third country competitors that are not bound by the same disclosures obligations as EU firms.

Amendment 10

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 3

Directive 2013/34/EU

Article 19b – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that, by way of derogation from Article 8 of Regulation (EU) 2020/852, undertakings as referred to in Article 19a(1) of this Directive ***which, on their balance sheet dates, do not exceed a net turnover of EUR 450 000 000 during the financial year*** shall apply the paragraphs 2, 3 and 4 of this ***Directive***.

Amendment

1. Member States shall ensure that, by way of derogation from Article 8 of Regulation (EU) 2020/852, undertakings as referred to in Article 19a(1) of this Directive shall apply the paragraphs 2, 3 and 4 of this ***Article***.

Or. en

Justification

To further reduce the administrative burden on companies, the proposed optional and simplified Taxonomy regime should be accessible to all companies in scope of CSRD, including financial companies - irrespective of turnover.

Amendment 11

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 4 – point a

Directive 2013/34/EU

Article 29a – paragraph 1

Text proposed by the Commission

Parent undertakings of a large group which, on their balance sheet dates, exceed the average number of ***1000*** employees, on a consolidated basis, during the financial year, shall include in the consolidated

Amendment

Parent undertakings of a large group which, on their balance sheet dates, exceed the average number of ***3000*** employees ***and a net worldwide turnover of more than EUR 450 000 000***, on a consolidated

management report information necessary to understand the group's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the group's development, performance and position.;

basis, during the financial year, shall include in the consolidated management report information necessary to understand the group's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the group's development, performance and position.;

Or. en

Justification

In line with the declared objectives of simplification and of reducing the reporting burden for EU companies, the scope of the Directives under discussion should be aligned to avoid overlaps and inconsistencies. The proposed amendments raise the thresholds for the employees, to 3000, and align the employees and the turnover criteria to CSRD, CSDDD and the optional Taxonomy reporting. These changes are of fundamental importance: reducing administrative burden on European companies and focusing on reporting that delivers valuable and comparable information (as opposed to a mere compliance exercise) is essential to boosting Europe's competitiveness and attractiveness.

Amendment 12

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 4 – point b – point i

Directive 2013/34/EU

Article 29a – paragraph 3

Text proposed by the Commission

Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the group's own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of **1000** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, **except for additional sustainability information that is commonly shared between undertakings in the sector**

Amendment

Where applicable, the information referred to in paragraphs 1 and 2 shall contain information about the group's own operations and about its value chain, including its products and services, its business relationships and its supply chain. Member States shall ensure that, for the reporting of sustainability information as required by this Directive, undertakings do not seek to obtain from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of **3000** employees **and a net worldwide turnover of more than EUR 450 000 000** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca. Undertakings that report the necessary value chain

concerned. Undertakings that report the necessary value chain information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of **1000** employees during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, **except for additional sustainability information that is commonly shared between undertakings in the sector concerned,** shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.;

information without reporting from undertakings in their value chain which, on their balance sheet dates, do not exceed the average number of **3000** employees **and a net worldwide turnover of more than EUR 450 000 000** during the financial year any information that exceeds the information specified in the standards for voluntary use referred to in Article 29ca, shall be deemed to have complied with the obligation to report value chain information set out in this paragraph.;

Or. en

Justification

See justification for Article 19a(3)

Amendment 13

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 4 – point b a (new)

Directive 2013/34/EU

Article 29a – paragraph 9

Present text

9. The exemption laid down in paragraph 8 shall also apply to public-interest entities subject to the requirements of this Article, **with the exception of large undertakings which are public-interest entities defined in point (a) of point (1) of Article 2 of this Directive.**

Amendment

(b a) paragraph 9 is replaced by the following:

"9. The exemption laid down in paragraph 8 shall also apply to public-interest entities subject to the requirements of this Article **and of Article 4, paragraph 5 of Directive 2004/109/EC.**."

"

Or. en

(<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02013L0034-20240528>)

Justification

The amendments ensures that subsidiaries which are part of a group subject to CSRD do not have to report under the ESRS. These reports are cost intensive and duplicative, as they require

performing a materiality assessments at the group AND subsidiary level (including reporting of policies and actions at the subsidiary level when sustainability strategy and policies are generally set at the group level), and do not enhance transparency for investors.

Amendment 14

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 4 – point b b (new)

Directive 2013/34/EU

Article 29a – paragraph 8 – first subparagraph

Present text

'8. Provided that the conditions set out in the second subparagraph of this paragraph are met, a parent undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 5 of this Article (the “exempted parent undertaking”) if such parent undertaking and its subsidiary undertakings are included in the consolidated management report of another undertaking, drawn up in accordance with Article 29 and this Article. A parent undertaking which is a subsidiary undertaking of a parent undertaking that is established in a third country shall also be exempted from the obligations set out in paragraphs 1 to 5 of this Article where such parent undertaking and its subsidiary undertakings are included in the consolidated sustainability reporting of that parent undertaking that is established in a third country and where that consolidated sustainability reporting is carried out in accordance with the sustainability reporting standards adopted pursuant to Article 29b or in a manner equivalent to those sustainability reporting standards, as determined in accordance with an implementing act on the equivalence of sustainability reporting standards adopted pursuant to the third subparagraph of Article 23(4) of Directive 2004/109/EC.

Amendment

(b b) in Article 29a, paragraph 8, first subparagraph, is replaced by the following:

"8. Provided that the conditions set out in the second subparagraph of this paragraph are met, a parent undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 5 of this Article (the “exempted parent undertaking”) if such parent undertaking and its subsidiary undertakings are included in the consolidated management report of another undertaking, drawn up in accordance with Article 29 and this Article. A parent undertaking which is a subsidiary undertaking of a parent undertaking that is established in a third country shall also be exempted from the obligations set out in paragraphs 1 to 5 of this Article where

(i) such parent undertaking and its

subsidiary undertakings are included in the consolidated sustainability reporting of that parent undertaking that is established in a third country and where that consolidated sustainability reporting is carried out in accordance with the sustainability reporting standards adopted pursuant to Article 29b or in a manner equivalent to those sustainability reporting standards, as determined in accordance with an implementing act on the equivalence of sustainability reporting standards adopted pursuant to the third subparagraph of Article 23(4) of Directive 2004/109/EC;

(ii) the parent undertaking is an intermediate holding company, that does not have any subsidiaries in the Union with an operating business; or

(iii) the exemptions in Article 23 (with the exception of Article 23(8)) apply.'

"

Or. en

(https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202401760)

Justification

The amendment seeks to allow entities that do not have to provide consolidated financial reporting not to be subject to consolidated CSRD reporting under Article 29a. In the absence of such clarification, holding companies may be subject to consolidated CSRD reporting (even though they do not have to provide consolidated financial reporting). See definition of intermediate holding company inserted in Article 2.

Amendment 15

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 5

Directive 2013/34/EU

Article 29aa – paragraph 1

Text proposed by the Commission

1. Member States shall ensure that, by way of derogation from Article 8 of Regulation (EU) 2020/852, parent undertakings as referred to in Article 29a(1) of this Directive ***which, on their balance sheet dates, do not exceed a net***

Amendment

1. Member States shall ensure that, by way of derogation from Article 8 of Regulation (EU) 2020/852, parent undertakings as referred to in Article 29a(1) of this Directive shall apply the

turnover of EUR 450 000 000, on a consolidated basis, during the financial year shall apply the paragraphs 2, 3 and 4 of this **Directive**.

paragraphs 2, 3 and 4 of this **Article**.

Or. en

Justification

To further reduce the administrative burden on companies, the proposed optional and simplified Taxonomy regime should be accessible to all companies in scope of CSRD, including financial companies - irrespective of turnover.

Amendment 16

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 6 – point a a (new)

Directive 2013/34/EU

Article 29b – paragraph 1 – new subparagraph

Text proposed by the Commission

Amendment

(a a) in paragraph 1, the following subparagraph is inserted:

The Commission shall develop sector-specific guidelines to assist undertakings in the same sector in conducting their materiality assessment. These guidelines shall provide tailored support for identifying and disclosing sector-relevant sustainability impacts, risks, and opportunities, ensuring consistency and comparability across companies operating in the same sector.

Or. en

Justification

Companies face challenges in prioritizing areas of highest impact in their materiality assessment, because of the lack of clear guidance. This uncertainty adds unnecessary complexity (and costs) to reporting. It is therefore advisable that the Commission develops sectoral implementation guidelines to support companies and reduce unnecessary complexity, ensuring that CSRD compliance remains practical, meaningful, and efficient.

Amendment 17

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 6 – point a b (new)

Directive 2013/34/EU

Article 29b – paragraph 2

Present text

2. The sustainability reporting standards shall ensure the quality of reported information, by requiring that it is understandable, relevant, verifiable, comparable and represented in a faithful manner. The sustainability reporting standards shall avoid imposing a disproportionate administrative burden on undertakings, ***including by taking account, to the greatest extent possible, of the work of*** global standard-setting initiatives for sustainability reporting as required by point (a) of paragraph 5

Amendment

(a b) paragraph 2 is replaced by the following:

"2. The sustainability reporting standards shall ensure the quality of reported information, by requiring that it is ***simple***, understandable, ***proportionate***, relevant, verifiable, comparable and represented in a faithful manner. The sustainability reporting standards shall ***be, to the extent possible, quantitative in nature, shall avoid overlaps with the reporting requirements in accordance with other Union laws, shall*** avoid imposing a disproportionate ***financial and*** administrative burden on undertakings, ***and shall ensure interoperability with internationally-recognised standards set by*** global standard-setting initiatives for sustainability reporting as required by point (a) of paragraph 5."

"

Or. en

(<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02013L0034-20240528>)

Justification

Despite the ongoing work by the Commission and EFRAG, the incredibly high number of overly-descriptive data points in the ESRS remain one of the biggest issues in the reporting obligations for European companies. While the ongoing work will focus on the Level 2 measures, the amendments seeks to give further indications to the Commission and better frame its mandate for the development of these standards. It is clear that a reduction of the data points will be necessary, as part of a complete overhaul that should aim at better usability and interoperability with international standards.

Amendment 18

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 6 – point a c (new)

Directive 2013/34/EU

Article 29 – paragraph 1 – first subparagraph

Present text

1. The Commission shall adopt delegated acts in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards. Those sustainability reporting standards shall specify **the** information that undertakings are to report in accordance with Articles 19a and 29a **and**, where relevant, **shall specify** the structure to be used to present that information.

Amendment

(a c) in Article 29, paragraph 1, the first subparagraph is replaced by the following:

"1. The Commission shall adopt delegated acts in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards. Those sustainability reporting standards shall specify:

(a) the specific information and the related datapoints that undertakings are to report in accordance with Articles 19a and 29a. **The number of mandatory datapoints shall not be more than 100;**

(b) the specific information and the related datapoints that undertakings may choose to provide. The number of voluntary datapoints shall not be more than 50; and

(c) where relevant, the structure to be used to present that information.

"

Or. en

(<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02013L0034-20240528>)

Justification

Despite the ongoing work by the Commission and EFRAG, the incredibly high number of overly-descriptive data points in the ESRS remain one of the biggest issues in the reporting obligations for European companies. While the ongoing work will focus on the Level 2 measures, the amendments seeks to limit the number of datapoints that the Level 2 measures can ask companies to fill. The reduction of the more than 1000 (!) datapoints is a fundamental change if the objective is to reduce the excessive bureaucracy that not only stiffens the growth and competitiveness of EU companies, but also damages the credibility of the sustainable reporting framework.

Amendment 19
Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 6 – point b

Directive 2013/34/EU

Article 29b – paragraph 4 – first subparagraph

Text proposed by the Commission

Sustainability reporting standards shall not specify disclosures that would require undertakings to obtain from undertakings in their value chain which, ***on their balance sheet dates, do not exceed the average number of 1000 employees during the financial year*** any information that exceeds the information to be disclosed pursuant to the sustainability reporting standards for voluntary use referred to in Article 29ca.;

Amendment

Sustainability reporting standards shall not specify disclosures that would require ***those*** undertakings to obtain ***any information*** from undertakings in their value chain which ***exceeds the most recent*** information disclosed ***by the latter*** pursuant to ***Articles 19a, 29a or*** the sustainability reporting standards for voluntary use ***as*** referred to in Article 29ca.

Or. en

Justification

Alignment of scope with Articles 19a and 29a, and changes to the language for clarity.

Amendment 20

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 8

Directive 2013/34/EU

Article 29ca – paragraph 2

Text proposed by the Commission

2. The sustainability reporting standards referred to in paragraph 1 shall be proportionate to and relevant for the capacities and the characteristics of the undertakings for which they are designed and to the scale and complexity of their activities. They shall also, to the extent possible, ***specify*** the structure to be used to present such sustainability information.;

Amendment

2. The sustainability reporting standards referred to in paragraph 1 shall be proportionate to and relevant for the capacities and the characteristics of the undertakings for which they are designed and to the scale and complexity of their activities. They shall also ***indicate the specific information and the related datapoints, which shall not be more than 50, that undertakings may report and,*** to the extent possible, the structure to be used to present such sustainability information.;

Or. en

Justification

The proposed voluntary reporting standard for SMEs is welcome, but the incredibly high number of overly-descriptive data points in the ESRS resulting from previous Level 2 mandates remain one of the biggest issues in the reporting obligations for European companies - and it is particularly true for SMEs. While the ongoing work will focus on the Level 2 measures, the amendments seeks to limit the number of datapoints that the Level 2 measures can ask SMEs to fill. The limitation of the number of datapoints will not create excessive bureaucracy and will incentivise SMEs to adopt the voluntary standards.

Amendment 21

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 11 – point a

Directive 2013/34/EU

Article 34 – paragraph 1 – second subparagraph – point aa

Text proposed by the Commission

(aa) where applicable, express an opinion based on a limited assurance engagement as regards the compliance of the sustainability reporting with the requirements of this Directive, including the compliance of the sustainability reporting with the sustainability reporting standards adopted pursuant to Article 29b, the process carried out by the undertaking to identify the information reported pursuant to those sustainability reporting standards, ***and the compliance with the requirement to mark up sustainability reporting in accordance with Article 29d, and as regards the compliance with the reporting requirements provided for in Article 8 of Regulation (EU) 2020/852;;***

Amendment

(aa) where applicable, express an opinion based on a limited assurance engagement as regards the compliance of the sustainability reporting with the requirements of this Directive, including the compliance of the sustainability reporting with the sustainability reporting standards adopted pursuant to Article 29b, the process carried out by the undertaking to identify the information reported pursuant to those sustainability reporting standards;;

Or. en

Justification

External assurance to cover information under the EU Taxonomy Regulation is overly complex and costly, as the criteria for determining whether an economic activity qualifies as sustainable under the Taxonomy is an exercise that rely heavily on technical assessment and sector-specific judgments that often fall outside the scope of expertise of independent assurance providers. As such, such assessment should be made voluntary.

Amendment 22
Janusz Lewandowski

Proposal for a directive
Article 2 – paragraph 1 – point 12 – point a
Directive 2013/34/EU
Article 40a – paragraph 1

Text proposed by the Commission

The first subparagraph shall only apply to large subsidiary undertakings as defined in Article 3(4) of this Directive;

Amendment

The first subparagraph shall only apply to large subsidiary undertakings as defined in Article 3(4) of this Directive ***which, on their balance sheet dates, exceed the average number of 3000 employees and a net worldwide turnover of more than EUR 450 000 000 during the financial year;***

Or. en

Justification

Scope alignment - see previous amendments.

Amendment 23
Janusz Lewandowski

Proposal for a directive
Article 2 – paragraph 1 – point 12 – point a (new)
Directive 2013/34/EU
Article 40a – paragraph 1 – first subparagraph

Present text

1. A Member State shall require that a subsidiary undertaking established in its territory whose ultimate parent undertaking is governed by the law of a third country publish and make accessible a sustainability report covering the information specified in points (a)(iii) to (a)(v), points (b) to (f) and, where appropriate, point (h) of Article 29a(2) at the group level of that ultimate third-country parent undertaking.

Amendment

(a a) in Article 40a, paragraph 1, the first subparagraph is amended as follows:

"1. A Member State shall require that a subsidiary undertaking established in its territory whose ultimate parent undertaking is governed by the law of a third country publish and make accessible a sustainability report covering the information specified in points (a)(iii) to (a)(v), points (b) to (f) and, where appropriate, point (h) of Article 29a(2), ***and in accordance with Article 29a(3),*** at the group level of that ultimate third-country parent undertaking.

"

Or. en

Justification

Amendment stemming from changes to Article 29a - companies subject to CSRD, including third-country undertakings, should have no obligation to collect data from companies not subject to CSRD for the purposes of their CSRD reporting, and data collection should be limited to publicly available CSRD data. There cannot be an expectation for companies to request data from smaller companies under the voluntary standard, as in practice it would make reporting mandatory for such companies.

Amendment 24

Janusz Lewandowski

Proposal for a directive

Article 2 – paragraph 1 – point 12 a (new)

Directive 2013/34/EU

Article 40b

Present text

The Commission shall adopt by 30 June 2026 a delegated act in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards for third-country undertakings that specify the information that is to be included in the sustainability reports referred to in Article 40a

Amendment

(12 a) Article 40b is replaced by the following:

"The Commission shall adopt by 30 June 2026 a delegated act in accordance with Article 49 supplementing this Directive to provide for sustainability reporting standards for third-country undertakings that specify the information that is to be included in the sustainability reports referred to in Article 40a.

Sustainability reporting standards for third-country undertakings shall not specify disclosures that would require those undertakings to obtain any information from undertakings in their value chain which exceeds the most recent information disclosed by the latter pursuant to Articles 19a, 29a or the sustainability reporting standards for voluntary use as referred to in Article 29ca.

"

Or. en

Justification

See above.

Amendment 25

Janusz Lewandowski

Proposal for a directive

Article 3 – paragraph 1 – point 1 – point b – point i

Directive (EU) 2022/2464

Article 5 – paragraph 2 – first subparagraph – point b – subpoint i

Text proposed by the Commission

(i) to large undertakings which, on their balance sheet dates, exceed the average number of **1000** employees during the financial year;;

Amendment

(i) to large undertakings which, on their balance sheet dates, exceed the average number of **3000** employees **and a net worldwide turnover of more than EUR 450 000 000** during the financial year;;

Or. en

Justification

Scope alignment - see previous amendments.

Amendment 26

Janusz Lewandowski

Proposal for a directive

Article 3 – paragraph 1 – point 1 – point b – point ii

Directive (EU) 2022/2464

Article 2 – paragraph 5 – first subparagraph – point b – subpoint ii

Text proposed by the Commission

(ii) to parent undertakings of a large group which, on their balance sheet dates, exceed the average number of **1000** employees, on a consolidated basis, during the financial year;;

Amendment

(ii) to parent undertakings of a large group which, on their balance sheet dates, exceed the average number of **3000** employees **and a net worldwide turnover of more than EUR 450 000 000**, on a consolidated basis, during the financial year;;

Or. en

Justification

See above.

Amendment 27

Janusz Lewandowski

Proposal for a directive

Article 3 – paragraph 1 – point 2 – point b – point i

Directive (EU) 2022/2464

Article 2 – paragraph 5 – third subparagraph – point b – subpoint i

Text proposed by the Commission

(i) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are large undertakings within the meaning of Article 3(4) of Directive 2013/34/EU which, on their balance sheet dates, exceed the average number of **1000** employees during the financial year;;

Amendment

(i) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are large undertakings within the meaning of Article 3(4) of Directive 2013/34/EU which, on their balance sheet dates, exceed the average number of **3000** employees **and a net worldwide turnover of more than EUR 450 000 000** during the financial year;;

Or. en

Justification

See above.

Amendment 28

Janusz Lewandowski

Proposal for a directive

Article 3 – paragraph 1 – point 2 – point b – point ii

Directive (EU) 2022/2464

Article 5 – paragraph 5 – third subparagraph – point b – subpoint ii

Text proposed by the Commission

(ii) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are parent undertakings of a large group which, on its balance sheet dates, exceed the average number of **1000** employees , on a consolidated basis, during the financial year;;

Amendment

(ii) to issuers as defined in Article 2(1), point (d) of Directive 2004/109/EC which are parent undertakings of a large group which, on its balance sheet dates, exceed the average number of **3000** employees **and a net worldwide turnover of more than EUR 450 000 000**, on a consolidated basis, during the financial year;;

Or. en

Justification

See above.

Amendment 29
Janusz Lewandowski

Proposal for a directive
Article 4 – paragraph 1 – point 1
Directive (EU) 2024/1760
Article 1 – paragraph 1 – point c

Text proposed by the Commission

Amendment

(1) in Article 1(1), point (c) is replaced by the following:

deleted

‘

(c) the obligation for companies to adopt a transition plan for climate change mitigation, including implementing actions which aim to ensure, through best efforts, compatibility of the business model and of the strategy of the company with the transition to a sustainable economy and with the limiting of global warming to 1,5 °C in line with the Paris Agreement;

’

Or. en

Justification

The amendment deletes the obligation for companies to adopt climate transition plans under CSDDD, as they are already required to do so under CSRD. The deletion is therefore necessary in order to ensure that climate transition plan remain a valuable tool without creating legislative redundancies and additional costs. This will create legal consistency and help the Commission in its ESRS review.

Amendment 30
Janusz Lewandowski

Proposal for a directive
Article 4 – paragraph 1 – point 1 a (new)
Directive (EU) 2024/1760
Article 1 – paragraph 1 – point a

Present text

Amendment

(1 a) in Article 1, paragraph 1, point a is replaced by the following:

'(a) the company had more than 1 000

'''(a) the company had more than 3 000

employees on average and had a net worldwide turnover of more than EUR 450 000 000 in the last financial year for which annual financial statements have been or should have been adopted;'

employees on average and had a net worldwide turnover of more than EUR 450 000 000 in the last financial year for which annual financial statements have been or should have been adopted;'

"

Or. en

(https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202401760)

Justification

Scope alignment - see previous amendments.

Amendment 31

Janusz Lewandowski

Proposal for a directive

Article 4 – paragraph 1 – point 1 b (new)

Directive (EU) 2024/1760

Article 2 – paragraph 2 – point a

Present text

'(a) the company generated a net turnover of more than EUR 450 000 000 in the Union in the financial year preceding the last financial year;'

Amendment

(1 b) in Article 2, paragraph 2, point a is replaced by the following:

'''(a) the company **had more than 3 000 employeeed on average and** generated a net turnover of more than EUR 450 000 000 in the Union in the financial year preceding the last financial year;'

"

Or. en

(https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202401760)

Justification

See above.

Amendment 32

Janusz Lewandowski

Proposal for a directive

Article 4 – paragraph 1 – point 10

Directive (EU) 2024/1760

Article 22 – paragraph 1

Text proposed by the Commission

Amendment

(10) in Article 22(1), the first subparagraph is replaced by the following:

deleted

‘

Member States shall ensure that companies referred to in Article 2(1), points (a), (b) and (c), and Article 2(2), points (a), (b) and (c), adopt a transition plan for climate change mitigation, including implementing actions, which aim to ensure, through best efforts, that the business model and strategy of the company are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5°C in line with the Paris Agreement and the objective of achieving climate neutrality as established in Regulation (EU) 2021/1119, including its intermediate and 2050 climate neutrality targets, and where relevant, the exposure of the company to coal-, oil- and gas-related activities.;

’

Or. en

Justification

The amendment deletes the obligation for companies to adopt climate transition plans under CSDDD, as they are already required to do so under CSRD. The deletion is therefore necessary in order to ensure that climate transition plan remain a valuable tool without creating legislative redundancies and additional costs. This will create legal consistency and help the Commission in its ESRS review.