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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 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (first reading) - Adoption of the legislative act

1. On 23 February 2022 the Commission submitted its proposal¹, based on Articles 50(1) and (2)(g) and 114 TFEU, to the Council.
2. The European Central Bank delivered its opinion on 6 June 2023².
3. The European Economic and Social Committee delivered its opinion on 14 July 2022³.
4. On 24 April 2024 the European Parliament adopted its position at first reading on the Commission proposal. The outcome of voting in the European Parliament reflects the compromise agreement reached between the institutions and should, therefore, be acceptable to the Council⁴.

¹ 6533/22 + ADD 1–7.
² OJ C 249, 14.7.2023, p. 3.
³ OJ C 443, 22.11.2022, p. 81.
⁴ 9220/24.

5. 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 9/24, as an "A" item at a forthcoming meeting, with Belgium, Bulgaria, Czechia, Germany, Estonia, Lithuania, Hungary, Malta, Austria and Slovakia abstaining.
6. The statements for the minutes of the Council meeting are set out in the Addendum to this note.
7. 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*.
