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#### COVER NOTE

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From:	Irish parliament (Houses of the Oireachtas)
date of receipt:	28 July 2025
To:	The President of the Council of the European Union
Subject:	Proposal for a 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 and due diligence requirements [6596/25 -COM (2025)81] - Opinion on the application of the Principles of Subsidiarity and Proportionality

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Delegations will find enclosed the opinion<sup>1</sup> of the Irish parliament (Houses of the Oireachtas) on the above.

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<sup>1</sup> The translation(s) of the opinion may be available on the Interparliamentary EU Information Exchange website (IPEX) at the following address:  
<https://www.ipex.eu/IPEXL-WEB/search/document/results?code=COM&year=2025&number=81>



Tithe an  
Oireachtais  
Houses of the  
Oireachtas

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Turasóireacht agus  
Fostaíocht

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Ref: S - 2025 - 0112 - ENTE

Thérèse Blanchet,  
Secretary General,  
Council of the European Union

Email: [natparl@consilium.europa.eu](mailto:natparl@consilium.europa.eu)

22 July 2025

**Re: Political Contribution on COM (2025) 81**

**Proposal for a 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  
and due diligence requirements**

***For the attention of the President of the Council of the European Union***

Dear President,

I would like to inform you of the opinion of the Joint Committee on Enterprise, Tourism and Employment of the Houses of the Oireachtas regarding the Proposal for a 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 and due diligence requirements.

*Cuirfear fáilte roimh chomhfhreagras i nGaeilge*

The Committee scrutinised this proposal over the course of several meetings, including in public session with stakeholders on 11 June 2025.

After these deliberations, the Committee adopted this letter in the context of the Political Dialogue which is enclosed.

Yours sincerely,



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James O'Connor TD

Cathaoirleach

Joint Committee on Enterprise, Tourism and Employment

*Cuirfear fáilte roimh chomhfhreagras i nGaeilge*



Tithe an  
Oireachtais  
Houses of the  
Oireachtas

## **An Comhchoiste um Fhiontair, Turasóireacht agus Fostaíocht**

Cion Polaitiúil maidir le COM (2025) 81

18 Iúil 2025

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## **Joint Committee on Enterprise, Tourism and Employment**

Political Contribution on COM (2025) 81

18 July 2025

34/ETE/02





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## 1. Introduction

- 1.1 Throughout the course of its consideration of COM (2025) 81 – *Proposal for a 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 and due diligence requirements* – the Joint Committee on Enterprise, Tourism and Employment agreed that these proposals are of significant importance to Ireland and to the European Union.

## **2. Scrutiny by the Joint Committee on Enterprise, Tourism and Employment**

- 2.1 The Committee first considered the proposals under COM (2025) 81 (“the Omnibus proposals”) at its meeting on 28 May 2025 and agreed to undertake further scrutiny.
- 2.2 The Committee conducted scrutiny of the proposals in public session with representatives of the Irish Coalition for Business & Human Rights (ICBHR) and representatives of Ibec on 11 June 2025. Further to this, the Committee met with officials from the Department of Enterprise, Tourism and Employment on 18 June 2025 to consider the proposals further.
- 2.3 Following these discussions, the Committee agreed to draft a Political Contribution.



### 3. Decision of the Joint Committee

- 3.1 On 16 July 2025, the Committee agreed to forward a copy of this political contribution to:
- the Minister for Enterprise, Tourism and Employment, Mr Peter Burke TD,
  - the President of the European Commission, Ms Ursula von der Leyen,
  - the President of the European Parliament, Ms Roberta Metsola,
  - the President of the Council of the European Union.
- 3.2 The Committee further agreed that a copy of this political contribution would be forwarded to the appropriate body in the national parliament of each European Union Member State and to Ireland's Members of the European Parliament.

## 4. Opinion of the Joint Committee

Having considered the proposals in detail, the Joint Committee on Enterprise, Tourism and Employment makes the following observations:

- 1 The Committee supports the principle that small and medium enterprises should be offered guidance and financial supports at European and national levels to assist them in meeting reporting standards.
- 2 The Committee further supports the principle that reporting standards should be both effective at meeting their aims and achievable for companies.
- 3 The Committee is deeply concerned that the Omnibus proposals extend far beyond the simplification of burdensome regulations for small and medium enterprises and instead severely weaken the obligations of very large companies to undertake due diligence throughout their supply chain.
- 4 The Committee is particularly concerned by the removal of due diligence obligations further down the supply chains of large companies where the most grievous human rights and environmental abuses often occur.
- 5 The Committee supports the retention of a risk-based approach to due diligence and believes that such an approach is essential to ensure that corporate accountability is maintained while also ensuring that lower-risk enterprises are unencumbered.
- 6 Likewise, the Committee supports the adoption of a harmonised approach to civil liability across Member States.
- 7 The Committee believes that the proposals in relation to climate transition plans will make it more difficult for Member States, including Ireland, to meet their climate targets.
- 8 The Committee is particularly concerned by the removal of the obligation for companies to implement climate transition plans, particularly within the context of the Paris Agreement and legally binding EU targets for the reduction of emissions.
- 9 The Committee believes that due regard should be given to companies with cross-border operations in Ireland and suitable guidance offered to such companies.
- 10 Furthermore, the Committee believes that a review should be undertaken two years after the adoption of the proposals to assess their impacts.

## 5. Conclusion

The Joint Committee on Enterprise, Tourism and Employment understands that the Proposal for a 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 and due diligence requirements appears to be in accordance with the principle of subsidiarity established in the current Treaty of the European Union.



James O'Connor TD

Cathaoirleach

Joint Committee on Enterprise, Tourism and Employment

## Appendix

18 July 2025

Dear Ms President,

I would like to inform you of the opinion of the Joint Committee on Enterprise, Tourism and Employment of the Houses of the Oireachtas regarding the Proposal for a 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 and due diligence requirements.

The Committee scrutinised this proposal over the course of several meetings, including in public session with stakeholders on 11 June 2025. After these deliberations, the Committee adopted this letter in the context of the Political Dialogue which is enclosed.

Yours sincerely,



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James O'Connor TD

Cathaoirleach

Joint Committee on Enterprise, Tourism and Employment