



Brussels, 13 March 2026  
(OR. en, cs, de, fr)

6803/26  
PV CONS 10  
AG 36  
*PARLNAT*

**DRAFT MINUTES**  
COUNCIL OF THE EUROPEAN UNION  
(General Affairs)  
24 February 2026

## 1. Adoption of the agenda

The Council adopted the agenda set out in document 6547/2/26 REV 2.

## 2. Approval of "A" items

### a) Non-legislative list

6376/26 + COR 1

The Council adopted all A items listed in the document above, including all linguistic COR and REV documents presented for adoption.

### b) Legislative list (Public deliberation in accordance with Article 16(8) of the Treaty on European Union)

6377/1/26 REV 1

## General Affairs

### 1. Directive simplifying corporate sustainability reporting and due diligence requirements (Omnibus I)



6224/1/26 REV 1  
+ REV 1 ADD 1  
PE-CONS 66/25 +  
SIMPL

*Adoption of the legislative act*

approved by Coreper, Part 2, on 20.02.2026

The Council approved the European Parliament's position at first reading and the proposed act has been adopted pursuant to article 294(4) of the Treaty on the Functioning of the European Union, with Czechia voting against and Austria, Belgium, and Bulgaria abstaining (legal basis: articles 50 and 114 TFEU).

Statements by Czechia, Germany and France are set out in the Annex.

## Economic and Financial Affairs

### 2. Regulation implementing enhanced cooperation on the establishment of the Ukraine Support Loan for 2026 and 2027



6287/1/26 REV 1  
+ REV 1 ADD 1  
PE-CONS 6/26  
ECOFIN

*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*

approved by Coreper, Part 2, on 20.02.2026

The Council approved the European Parliament's position at first reading and the proposed act has been adopted pursuant to article 294(4) of the Treaty on the Functioning of the European Union, with Czechia, Hungary, and Slovakia not participating in the vote (legal basis: article 212 TFEU). The Council also decided to derogate from the eight-week period provided for in Article 4 of Protocol 1 on the role of national parliaments in the EU.

A statement by Belgium is set out in the Annex.

**3. Regulation amending the Ukraine Facility**



6289/1/26 REV 1

PE-CONS 7/26

ECOFIN

*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*

approved by Coreper, Part 2, on 20.02.2026

The Council approved the European Parliament's position at first reading and the proposed act has been adopted pursuant to article 294(4) of the Treaty on the Functioning of the European Union, with Hungary voting against (legal basis: article 212 TFEU). The Council also decided to derogate from the eight-week period provided for in Article 4 of Protocol 1 on the role of national parliaments in the EU.

**Non-legislative activities**

3. Preparation of the European Council on 19-20 March 2026:

5152/26

annotated draft agenda

*Exchange of views*

4. Any other business

a) Strengthening European cooperation against non-violent extremism, foreign influence, and online radicalisation

6627/26

*Information from Austria and Hungary*

b) Creation of a 28th regime in company law

6616/26

*Information from France*



First reading



Item based on a Commission proposal

**Statements to the legislative “A” item set out in doc 6377/1/26 REV 1**

**Ad "A" item 1:** Directive simplifying corporate sustainability reporting and due diligence requirements (Omnibus I)  
*Adoption of the legislative act*

**STATEMENT BY CZECHIA**

“The Czech Republic recognises the importance of protecting the environment and human rights. At the same time, it considers it essential that any obligations and administrative burdens imposed on businesses must be appropriate, proportionate and justified by clearly demonstrable benefits.

The Czech Republic would like to thank all of the Presidencies involved in the negotiations for their efforts and constructive work on this issue. The Czech Republic appreciates the progress achieved with regard to the current proposal. Nevertheless, we are not satisfied with the remaining obligations in the area of sustainability reporting, which in practice mainly represent formal administrative tasks. We would therefore prefer a framework in which sustainability reporting would take place on a voluntary basis.

As regards due diligence requirements in the area of sustainability, the Czech Republic can support the proposal in principle, as it introduces meaningful and significant reductions in the administrative burden imposed on businesses.

The Czech Republic considers that the proposal in its current form does not fully reflect our national position and priorities, and therefore cannot be supported in its entirety.”

**STATEMENT BY GERMANY**

“The abovementioned Directive (‘Omnibus I’) introduces a new paragraph, Article 8(2a), into Directive (EU) 2024/1760 (CSDDD). Even in its current wording (‘equally likely to occur or equally severe’), Germany understands the wording of Article 8(2a)(c) as cumulative requirements in the context of the Directive as a whole. This understanding alone ensures a coherent interpretation that is consistent with the purpose of the CSDDD/Omnibus I Directive and the risk-based approach reinforced by Omnibus I. In the rest of the CSDDD text, the terms ‘likely’ and ‘severe’ are always linked by the word ‘and’, as in Article 9 of the CSDDD. This is also reflected in the international standards of the UN Guiding Principles on Business and Human Rights and OECD frameworks, which are grounded in a risk-based approach.

By contrast, a differing interpretation which separates ‘equally likely’ and ‘equally severe’ would be inconsistent with the risk-based approach of Omnibus I and would lead to unjustified burdens on companies were it to trigger information requests to direct suppliers about risks that, although likely, are relatively unproblematic.

In the interest of legal clarity, Germany asks the European Commission, in its guidance to companies, to clarify that the wording of Article 8(2a)(c) should be understood as cumulative requirements.“

## STATEMENT BY FRANCE

“France welcomes the adoption of the revised CSRD and CS3D Directives under Omnibus I, which will provide businesses with a stable and harmonised framework that will ensure that their actions and impact in terms of sustainability are more transparent and that promotes their accountability throughout the value chain. It therefore calls on the Commission to ensure that these revised directives are implemented uniformly and swiftly. In particular, any attempt to circumvent the scope of these provisions by non-European companies (especially in the calculation of turnover thresholds) must be thwarted, so that the obligations apply equally to all stakeholders. Secondly, France calls on the Commission to commit to clarifying the scope of risk identification obligations for companies whose trading partners are not limited to their direct trading partners. This is necessary to provide legal certainty for our businesses.”

Regulation implementing enhanced cooperation on the establishment of the Ukraine Support Loan for 2026 and 2027

### **Ad "A" item 2:**

*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*

## STATEMENT BY BELGIUM

“Regarding article 20 of the Ukraine Support Loan, Belgium underlines that this article in and of itself does not create a legal basis that would permit to make use of Russian assets immobilised in the Union to repay the loan, in full accordance with Union and international law. Any future political decision to use the assets requires a legal act, subject to separate approval within the EU and the adoption of a specific mechanism.”

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