

SUSTAINABLE WATCH

Directive (EU) 2024/1760 of the European Parliament and of the Council of June 13, 2024 on corporate sustainability due diligence, amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859.

Objectives: ensure that companies active in the internal market contribute to sustainable development and to the economic and social transition to sustainability.

In this context, member states must ensure that companies (i) comply with human rights and environmental due diligence (Articles (5) to (12) of the Directive) and (ii) that companies adopt and implement a transition plan for climate change mitigation (Article (22) of the Directive).

