

BRIEFING

Collection of studies on Corporate Social Responsibility
prepared by Policy Department C for JURI Committee



Corporate Social Responsibility

European Parliament has been an active agenda-setter and initiator of several calls to regulate corporate social responsibility (CSR).¹ On 10 March 2021, Parliament [called](#) the Commission to prescribe sustainability duties for companies established in the European Union or governed by EU law. Building on Parliament's resolution, in February 2023 the Commission published a [legislative proposal](#) for a directive on corporate sustainability due diligence.² On 19 March 2024, the JURI Committee [adopted](#) the text with 20 votes for, 4 against, and no abstentions. Parliament will vote on the text of the directive during the April II plenary.



European Parliament is supported in its work by expertise and evidence prepared by the EP Policy Departments. This collection of studies presents the most relevant studies and factsheets on corporate social responsibility prepared by Policy Department for Citizens' Rights and Constitutional Affairs for JURI Committee.

¹ See: European Parliament resolution of 8 September 2015 on 'Human rights and technology: the impact of intrusion and surveillance systems on human rights in third countries' ([2014/2232\(INI\)](#)), European Parliament resolution of 29 October 2015 on a Council recommendation on the integration of the long-term unemployed into the labour market ([2015/2820\(RSP\)](#)), European Parliament resolution of 7 June 2016 on unfair trading practices in the food supply chain ([2015/2065\(INI\)](#)), European Parliament resolution of 5 July 2016 on implementation of the 2010 recommendations of Parliament on social and environmental standards, human rights and corporate responsibility ([2015/2038\(INI\)](#)), European Parliament resolution of 25 October 2016 on corporate liability for serious human rights abuses in third countries ([2015/2315\(INI\)](#)), European Parliament resolution of 16 September 2020 on the EU's role in protecting and restoring the world's forests ([2019/2156\(INI\)](#)).

² Proposal for a Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and amending Directive (EU) 2019/1937, COM/2022/71, 2022/0051(COD) final, 1. The Commission's proposal makes part of a [broader EU framework](#) of guaranteeing that **enterprises are 'responsible for their impacts on society'**. The framework includes three main legislative instruments adopted by Parliament: [Directive \(EU\) 2022/2464](#) of the European Parliament and of the Council of 14 December 2022, as regards corporate sustainability reporting, **which requires companies** passing a certain turnover threshold **to report on their sustainability strategies** and their implementing measures, [Regulation \(EU\) 2017/821](#) of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas, which **requires companies** in this sector **to check that they do not use sources from conflict-torn regions**, and [Regulation \(EU\) 2023/1115](#) of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation, **which requires companies** in this sector **to check that their products do not result from recent deforestation, forest degradation, or breaches of environmental law**.



Rights and Obligations of Shareholders - National Regimes and Proposed Instruments at EU Level for Improving Legal Efficiency

This study provides an early **exhaustive definition of CSR** and explores its general role in the legal regime of company law under the [former Commission Strategy for CSR](#).

Read/download the full publication [online](#) or request hard copies by [emailing us](#).

Corporate Social Responsibility - Identifying What Initiatives and Instruments at EU Level Could Enhance Legal Certainty in the Field of Corporate Social Responsibility

This study explores an early roadmap for **incorporating CSR in the EU corporate governance framework**. In addition, the study inquires whether changes to EU company law could also **accommodate companies' values and their potential to unlock new markets** (or re-win old markets where the reputation of a company was tarnished) through the implementation of CSR principles.

Read/download the full publication [online](#) or request hard copies by [emailing us](#).

A European Statute for Social and Solidarity-Based Enterprise

This study examines why tailor-made legislation on social enterprises is essential for the development of this unconventional form of business organization. Building on Parliament's position, it clarifies **that the mere adoption of CSR standards is not in itself a sufficient condition to be considered a social and solidarity-based enterprise**.

Read/download the full publication [online](#) or request hard copies by [emailing us](#).



Environmental liability of companies

This study analyses the role of companies within the Environmental Liability Directive and pays attention to potential hurdles that may limit the possibility to hold companies liable for environmental harm. It also dedicates a sub-chapter (5.4.) to discussing CSR as an element of companies' liability for environmental damage. The study shows that **CSR is no longer merely an engagement voluntarily taken** by corporations, but an increasingly visible requirement to comply with.

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Corporate social responsibility (CSR) and its implementation into EU company law

This study aims to create a comprehensive framework and approach to understanding CSR by inquiring **to what extent Member States are supporting the development and the implementation of CSR strategies** in the business community, with particular focus on due diligence requirements.

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Reporting obligations regarding gender equality and equal pay. State of play among Member States and avenues for upgrading and implementing legal sanctions towards companies

This study provides a comprehensive account of the policy and legal state-of-the-art concerning gender pay discrimination in the European Union. Employing a comparative analysis (Italy, France, Germany, Denmark, Iceland, and Spain), it develops specific policy recommendations to move towards well-informed solution to **wage discrimination in the EU**, especially in light of the European Commission's recently adopted proposal for a Corporate Sustainability Reporting Directive.



Read/download the full publication [online](#) or request hard copies by [emailing us](#).

European company law

This factsheet compiles most of the EU tools for regulating the business sector. On 5 January 2023, the Corporate Sustainability Reporting Directive ((EU) 2022/2464) entered into force. The directive modernises the rules concerning the social and environmental information that companies are obliged to report. A broader set of large companies, as well as listed small and medium-sized enterprises, will be required to report on sustainability.

Read/download the full publication [online](#) or request hard copies by [emailing us](#)

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