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SOCIAL WASHING AS A SOURCE OF RISK: A PERSPECTIVE FROM THE UN GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS AND THE CSDDD



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INTRODUCTION

Although greenwashing has been a hot topic in the public sphere in recent months, due to the need to implement Directive 2024/825 on empowering consumers the green transition¹ and the activities of the Office of Competition and Consumer Protection (UOKiK) in this area, many participants in the debate overlook the social dimension of this phenomenon, even though it is clearly set out in both the recitals and the substantive provisions of the Directive.²

‘*Social washing*’, also referred to in the English-language literature as ‘*social greenwashing*’ – for that is what we are discussing – is a corporate communication tactic involving the construction of a corporate image (through specific claims) as an entity that respects human rights, including labour rights at various stages of the value chain, and which cares about the social dimension of a sustainable supply chain – an image that is inconsistent with, or even directly contrary to, reality. This phenomenon has so far been legally undefined and very often ignored as being more difficult to quantify than greenwashing.³ Therefore, in this chapter, we shall examine the concept of social washing through the prism of its definition; the notion of an unfair market practice; the negative impact it causes; the consequences associated with undermining ESG credibility; the role of legislators; and the principles of responsible communication. To illustrate the issues discussed, we shall employ the case of Giorgio Armani, one which concluded with a decision by the Italian competition and consumer protection authority (Autorità Garante della Concorrenza e del Mercato; hereinafter: AGCM) dated 1 August 2025.⁴

I. SOCIAL WASHING: A WORKING DEFINITION AND ITS LINK TO GREENWASHING

By analogy with greenwashing, which can be defined as a public claim attributing environmental characteristics to a product, service or business activity that are not supported by credible, verifiable evidence or that significantly distort the picture of the entity’s actual impact on the environment,⁵

1 Directive (EU) 2024/825 of the European Parliament and of the Council of 28 February 2024 amending Directives 2005/29/EC and 2011/83/EU with regard to empowering consumers for the green transition through better protection against unfair practices and better information (OJ EU L 2024/825). <https://sip.lex.pl/-legal-acts/EU-Official-Journals/Directive-2024-825-amending-Directives-2005-29-EC-and-2011-83-EU-72281215>.

2 Ibid., Recital 3: ‘In order for consumers to make more informed decisions (...) they should not be misled – through the general presentation of a product – as to its environmental or social characteristics or aspects relating to sustainable development’.

3 Velte, P (2023). Determinants and consequences of corporate social responsibility decoupling. *Corporate Social Responsibility and Environmental Management*, 30(6), 2695–2717. doi:10.1002/csr.2538 and Davidescu, A.A., Manta, E.M., Geambasu, C.M. (2025). A bibliometric analysis of greenwashing, hush washing, and social washing. In: *Greening Our Economy for a Sustainable Future*, pp. 107–125. Elsevier. doi:10.1016/B978-0-443-23603-7.00009-1.

4 AGCM, Decision No. PS12793 of 1 August 2025 concerning Giorgio Armani S.p.A. and G.A. Operations S.p.A., AGCM Bulletin 2025.

5 Based on the definitions for the financial sector set out in EBA/EIOPA/ESMA (2024). Final Reports on Greenwashing in the Financial Sector. Joint press release of 4 June 2024. Document numbers: ESMA36-287652198-2699 (ESMA); EBA/REP/2024/17 (EBA); EIOPA-BoS-24-177 (EIOPA) and Davidescu, A.A., Manta, E.M., Geambasu, C.M. (2025). A bibliometric analysis of greenwashing, hush washing, and social washing. In: *Greening Our Economy for a Sustainable Future*, pp. 107–125. Elsevier. DOI: 10.1016/B978-0-443-23603-7.00009-1.

social washing can be defined operationally as a public claim attributing to that company, its products or its entire value chain characteristics or adherence to standards in the areas of human rights, labour rights, supply chain ethics or social responsibility, which are not substantiated by a properly conducted due diligence process, contradict the facts regarding working conditions or respect for human rights within the company and among its contractors, or are formulated in such general terms that they cannot be verified by the average recipient, thereby misleading the recipient as to the social standards associated with the company's operations.⁶

Whilst communication in the case of greenwashing focuses on environmental issues, in the case of social washing it centres on social issues, respect for human rights or ethics. The aim is to convince the audience that a given company or its product is more worthy of attention than the competition, as it is better for people and society because it upholds fundamental values and rights. The mechanism of information distortion, the logic of consumer protection law and the materiality test remain very similar. An additional complexity of social washing stems from the fact that the language of human rights – which is, by its very nature, value-based – is easily exploited for marketing purposes: claims such as ‘we respect human rights’, ‘our supply chain is ethical’ or ‘we care about the dignity of our workers’ sound credible at first glance, but are extremely difficult to verify in practice without access to hard data.

The AGCM's decision of 1 August 2025 in Case PS12793 (Giorgio Armani S.p.A. and G.A. Operations S.p.A.) is a textbook example of a situation in which a company engaged in social washing. The Italian authority found that the companies had published – including in their code of ethics, on the ‘Armani Values’ website and in marketing materials – ethical and corporate social responsibility declarations that were at odds with the actual working conditions found at subcontractors manufacturing their leather bags and accessories. Some of these subcontractors employed workers illegally and in conditions that breached health and safety standards. The AGCM imposed a total fine of €3.5 million, classifying the behaviour as an unfair commercial practice within the meaning of the Italian Consumer Code (Legislative Decree No. 206/2005). The authority explicitly emphasised that Armani had highlighted ethical issues as a marketing tool, whilst external subcontractors had subcontracted production to entities whose practices deviated from the standards declared.

II. COMMON LEGAL LOGIC: SOCIAL WASHING AS AN UNFAIR MARKETING PRACTICE

Fortunately, gaps in the regulatory framework have been identified and are gradually being addressed. Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 already uses the concept of a ‘misleading’ practice (Article 6), defining it as an act which contains information that is untrue or, even if true, presents it in such a way as to cause, or be likely to cause, the average consumer to take a transactional decision that otherwise they would not have taken.⁷

6 The authors' own definition, based on: Rizzi, F., Gusmerotti, N., Frey, M. (2020). How to meet reuse and preparation for reuse targets? Shape advertising strategies but be aware of ‘social washing’. *Waste Management*, 101, 291–300. doi:10.1016/j.wasman.2019.10.024; Velte (2023), op. cit.

7 Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC of the European Parliament and of the Council, and Regulation (EC) No 2006/2004 of the European Parliament and of the Council (OJ EU L 149/22 of 11 June 2005).

The criterion covers both environmental claims (greenwashing) and social claims (social washing).⁸ Directive (EU) 2024/825 of the European Parliament and of the Council of 28 February 2024 (the so-called Directive on Empowering Consumers *for the Green Transition*),⁹ has not only expanded the list of unfair practices but has also confirmed that claims relating to sustainability, including in the social sphere, are subject to the full regime governing unfair commercial practices.¹⁰ The Polish equivalent is the Act of 23 August 2007 on Counteracting Unfair Market Practices,¹¹ Articles 5 and 6 of which address the prohibition on misleading consumers, covering, amongst other things, product characteristics and the trader's obligations towards consumers.

Four criteria¹² play a key role in the classification of social washing, and are applied symmetrically to both environmental and social claims. Firstly, the criterion of *substantiation*, which states that a claim should be based on reliable and verifiable data – an ethical declaration alone, without evidence from a due diligence process, does not meet this requirement. Secondly, the criterion of *materiality*, which requires that the claim relates to a characteristic that could realistically influence the purchasing or investment decision of the average consumer (labour standards among a luxury brand's subcontractors are precisely such a characteristic for a growing group of socially conscious consumers). Thirdly, the criterion of *specificity*, which challenges vague assurances such as 'we operate ethically' where concrete, measurable indicators are lacking. Fourthly, the criterion of *verifiability*¹³ which stipulates that a claim must be capable of independent verification by regulatory bodies or consumer organisations; for example, the absence of audits and transparent supply chain data makes a claim difficult to verify.

III. SOCIAL WASHING AND THE UN GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS

The UN Guiding Principles on Business and Human Rights, unanimously endorsed by the UN Human Rights Council in Resolution 17/4 of 16 June 2011,¹⁴ are based on a three-pillar model: the State's duty

⁸ Ibid., Article 6(1): 'A commercial practice shall be regarded as misleading if it contains false information and is therefore untrue, or in any way, including through all the circumstances of its, misleads or is likely to mislead the average consumer, even if the information is factually correct, in relation to one or more of the elements listed below, and in any event causes or is likely to cause the consumer to take a transactional decision that he would not have taken otherwise'.

⁹ Directive (EU) 2024/825 of the European Parliament and of the Council of 28 February 2024 amending Directives 2005/29/EC and 2011/83/EU with regard to empowering consumers in the green transition through better protection against unfair practices and better information (OJ EU L 2024/825 of 6 March 2024).

¹⁰ Ibid., recital 3 of the preamble: 'In order for consumers to make more informed decisions (...) they should not be misled – by the general presentation of a product – as to its environmental or social characteristics or aspects relating to sustainable development'.

¹¹ The Act of 23 August 2007 on Counteracting Unfair Market Practices (consolidated text: Journal of Laws 2023, item 845). The Act transposes Directive 2005/29/EC into Polish law.

¹² Commission Notice – Guidance on the interpretation and application of Directive 2005/29/EC of the European Parliament and of the Council concerning unfair business-to-consumer commercial practices in the internal market, OJ EU C 526, 29 December 2021, pp. 1-129, point 4.1 (Environmental claims). Document available at: [https://eur-lex.europa.eu/legal-content/PL/TXT/?uri=CELEX:52021XC1229\(05\)](https://eur-lex.europa.eu/legal-content/PL/TXT/?uri=CELEX:52021XC1229(05)).

¹³ Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (OJ EU L 2024/1760 of 5 July 2024). Available at: <https://eur-lex.europa.eu/legal-content/PL/ALL/?uri=CELEX:32024L1760>.

¹⁴ United Nations Human Rights Council, Resolution 17/4, Human rights and transnational corporations and other business enterprises, A/HRC/RES/17/4, 16 June 2011. The text of the resolution is available at: <https://documents.un.org/doc/undoc/gen/g11/144/71/pdf/g1114471.pdf>.

to protect human rights (Pillar I), the responsibility of businesses to respect human rights (Pillar II) and access to remedy (Pillar III).¹⁵ UNGP 15 states that ‘in order to fulfil their responsibility to respect human rights, businesses should have policies and procedures appropriate to the size of the business and the context in which they operate, including: (a) a commitment at the level of company policy to respect human rights; (b) a human rights due diligence process aimed at identifying, preventing and mitigating potential adverse impacts on human rights, and accounting for how the enterprise seeks to address its adverse human rights impacts; (c) procedures and mechanisms enabling remedial action to be taken in the event of adverse human rights impacts caused by the company or to which the company contributes.’¹⁶

A poorly worded human rights policy may expose a company to accusations of ‘social washing’. This is particularly true if the statement ‘we respect human rights’ contained therein is not backed up by specific information on the processes implemented or data on improvements in indicators in the areas where action has been taken.¹⁷ On the other hand, statements such as “we strive to ensure respect for human rights” – according to the methodology of certain benchmarks or indices – may fail to meet the requirement for a firm declaration of action in accordance with human rights, which could result in a loss of points and a failure to achieve a good ranking.¹⁸ The solution appears to be to draft a text that sets out not only a declaration but also specific procedures and actions, as well as specific areas where work still needs to be done.

IV. THE NEGATIVE EFFECTS OF SOCIAL WASHING

Social washing causes harm on several levels. The most serious impact affects people directly within supply chains. False ethical declarations create a ‘cover’¹⁹ or ‘wrapping’ for maintaining working conditions below the standards of ILO conventions: lack of freedom of association, inadequate health and safety protection, wages below the living wage, and employment without proper documentation. In the case concerning Armani, the AGCM highlighted the existence of illegal employment and poor health and safety conditions among subcontractors, whilst the brand was using ethical slogans

¹⁵ United Nations Office of the High Commissioner for Human Rights (OHCHR), *Guiding Principles on Business and Human Rights: Implementing the United Nations ‘Protect, Respect and Remedy’ Framework*, HR/PUB/11/4, New York–Geneva 2011. The full text is available in the six official languages of the UN: https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf. An unofficial Polish translation has been published by the Polish Institute for Human Rights and Business (PIHRB). Available at <https://pihrb.org/wytyczne-onz-dot-biznesu-i-praw-czlowieka-tlumaczenie--and-publication-2014/>.

¹⁶ *Guiding Principles on Business and Human Rights...*, op. cit., UNGP 15, p. 29.

¹⁷ The requirement for declarations to be specific and verifiable stems from UNGP 21 of the UNGPs (‘To understand how it addresses adverse human rights impacts, a business should be prepared to communicate this information externally’). *UN Guiding Principles on Business and Human Rights...*, op. cit., UNGP 21, pp. 36–37.

¹⁸ Leading ESG benchmarks, such as the Corporate Human Rights Benchmark (CHRB), differentiate their scoring depending on whether a company’s statement constitutes a specific commitment or is merely an expression of aspirations. Vague wording may result in a lower rating or a loss of points. For further information: Corporate Human Rights Benchmark, Methodology, World Benchmarking Alliance, <https://www.worldbenchmarkingalliance.org/benchmark/corporate-human-rights-benchmark#methodology>.

¹⁹ The ‘cover’ mechanism created by ethical declarations corresponds to the concept of CSR decoupling described in the subject literature; source: Velte, P. (2023). Determinants and consequences of corporate social responsibility decoupling. *Corporate Social Responsibility and Environmental Management*, 30(6), 2695–2717. doi:10.1002/csr.2538.

which, in the eyes of consumers, evoked positive associations and gave the impression that the products they were buying had been manufactured with respect for fundamental human rights, including labour rights. This mechanism not only misleads consumers but also reduces market pressure on suppliers, as loyal customers, convinced of the brand's ethical credentials, are less likely to verify information independent of the company's own communications.

It is only through a decision by a regulatory body or investigative journalism that the gap between declarations and reality is exposed – as was the case with the Armani brand.

Nor can one overlook the systemic impact of social washing, which results in the erosion of the credibility of the concept of responsible business and ESG standards. Every disclosed case of social washing reinforces the narrative that ESG is merely 'packaging', a PR shell devoid of substance. Empirical research indicates²⁰ that consumer scepticism towards social claims grows with every instance of false greenwashing or social washing.

V. SOCIAL WASHING AND THE CREDIBILITY OF THE ESG AGENDA: THE ROLE OF REGULATION AND STAKEHOLDERS

The just transition agenda—understood as the shift towards a low-carbon and inclusive economy, implemented with respect for human rights, particularly labour rights and the rights of communities affected by the changes—is based on a social contract that presupposes trust in mechanisms of transparency and accountability. This trust is a prerequisite for the effective functioning of ESG regulations, including Directive (EU) 2022/2464 on corporate sustainability reporting (CSRD),²¹ as amended by the 'Omnibus' Directive (EU) 2026/470,²² and Directive (EU) 2024/1760 on corporate sustainability due diligence (CS3D; CSDDD). Social washing undermines trust in 'S' declarations just as greenwashing, and undermines trust in 'E' declarations. Institutional investors, when making decisions based on ESG reports – provided these are not underpinned by actual data – may err and allocate capital on the basis of false information.²³

For this reason, the role of regulatory authorities is so crucial. At the level of consumer protection, bodies such as the UOKiK (Office of Competition and Consumer Protection), under the Act on Competition and Consumer Protection²⁴ or the Italian AGCM have the power to initiate proceedings of their own accord whenever there is a reasonable suspicion of an unfair market practice. The AGCM's decision regarding Armani and the analogous proceedings against the Dior group (concluded in May 2025 with

20 RepRisk, *On the Rise: Navigating the Wave of Greenwashing and Social Washing*, ESG report, 2023. An analysis covering data from September 2018 to September 2023 from over 100,000 entities in 165 countries showed that 18 per cent of companies linked to greenwashing were also linked to social washing; this figure rises to 31% for listed companies. Available at: <https://www.reprisk.com/research-insights/reports/on-the-ri-se-navigating-the-wave-of-greenwashing-and-social-washing/20adb3d8>.

21 Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No. 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU as regards corporate sustainability reporting (OJ EU L 322, 16 December 2022, pp. 15–80). CELEX: 32022L2464.

22 Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements (OJ EU L 2026/470 of 26 February 2026).

23 EBA/EIOPA/ESMA, *Final Reports on Greenwashing in the Financial Sector*, 4 June 2024 (ESMA36-287652198-2699).

24 Act of 16 February 2007 on Competition and Consumer Protection (consolidated text: Journal of Laws 2025, item 1714), Article 29.

commitments from the company) indicate that these authorities are becoming increasingly adept at classifying social claims as potentially misleading practices when they are used in an exaggerated manner.

In this context, the role of lawyers, auditors and advisers is likely to grow, as they will be tasked with fulfilling the following roles: a preventative role, by auditing and verifying a company's communications against consumer law and ESG requirements prior to their publication; and an interventionist role, by representing clients in proceedings or supporting non-governmental organisations and trade unions in holding companies to account. In turn, non-governmental organisations or entities with a similar remit may play the role of 'guardians of standards' by developing methodologies for verifying social declarations, building the capacity of civil society organisations to lodge complaints with national authorities, and developing social audit standards that feature measurable indicators and a verifiable methodology.²⁵ Amongst all the regulatory pieces of the jigsaw, the CSDDD Directive (EU) 2024/1760 deserves particular attention; following the 2026 amendments, it obliges the largest companies to carry out due diligence throughout the value chain and to publish the results of this process. Compliance with these obligations will, at the same time, provide data on the extent to which the claims made in companies' communications are actually being fulfilled. This will certainly be helpful to consumer protection authorities, which will thereby – at least in relation to the largest entities – be able to assess whether marketing claims are actually backed up by concrete actions yielding measurable results, including the due diligence process itself. In other words, CS3D bridges the gap between human rights in business and consumer protection law. It is worth bearing in mind that due diligence regulations – as the name suggests – require the exertion of genuine and necessary efforts to achieve a specific objective; they do not require, or rather do not provide for, sanctions for failing to achieve it, provided that the company has in fact done everything possible to achieve it. Where, then – in the assessment of an authority acting under the Directive on Empowering Consumers for the Green Transition – will the line be drawn beyond which, despite the inevitability of negative consequences, due diligence will be sufficient to ensure that a company's communications are not deemed to constitute 'social washing'? It is worth bearing in mind that future decisions by the authorities will not be issued in a vacuum, but within a regulatory framework that also includes Regulation (EU) 2024/3015 of the European Parliament and of the Council on prohibiting products made with forced labour on the Union market (referred to in short as the Forced Labour Regulation (FLR)),²⁶ which presents the issue in black-and-white terms: if a product has been manufactured using forced labour, then – to put it simply – it is prohibited from being placed on the market (including import and export), and if it has already entered the European market, it must be withdrawn from the market and disposed of. Although the Regulation identifies human rights due diligence as a tool to help products avoid such a fate, where forced labour has already occurred, even the most conscientiously implemented due diligence process will not protect against the withdrawal of these products or a ban on their placing within the market. Whether the Office of Competition and Consumer Protection (UOKiK) will assume this approach to social washing, or whether it will adopt a less black-and-white approach – only time will tell.

²⁵ The role of civil society organisations as 'guardians of standards', based on the United Nations Office of the High Commissioner for Human Rights (OHCHR), Guiding Principles on Business and Human Rights (UNGPs), HR/PUB/11/4, 2011, UNGP 26 (the role of non-state actors in ensuring access to remedies).

²⁶ Regulation (EU) 2024/3015 of the European Parliament and of the Council of 27 November 2024 on prohibiting products made with forced labour on the Union market and amending Directive (EU) 2019/1937 (OJ EU L 2024/3015 of 12 December 2024).

VI. FIVE PRINCIPLES OF HONEST COMMUNICATION WITHOUT SOCIAL WASHING

Perhaps, then, maybe it is worth attempting to formulate a few principles regarding honest communication without social washing? Especially since the principles below are not merely a set of recommendations, but *de facto* standards derived from the UN Guiding Principles on Business and Human Rights, the CS3D Directive, the ESRS S1–S4 reporting standards, and Directive 2005/29/EC as amended by Directive 2024/825. Any breach of these principles may give rise to legal liability. They also constitute the minimum standard that distinguishes authentic communication from ‘social washing’.

1. ACCURACY

Communication should reflect the company’s actual practices – not declarations, plans or ambitions, but the factual situation, including within the supply chain. If a company chooses to make declarations, it should specify whether it has succeeded in achieving the desired state or is currently striving towards it. A company that decides to make a public claim regarding social standards should clearly indicate whether the situation described is a fact or remains a goal towards which the organisation is currently striving. This requirement corresponds directly to Article 6 of Directive 2005/29/EC, which states that a claim is misleading if it creates a false impression in the consumer’s mind as to the facts – regardless of whether this results from deliberate action or a lack of due care.

2. CREDIBILITY

Any claim relating to human rights, working conditions or social impact must be supported by credible data. In practice, this means that a company should be able to answer questions such as: where does the information come from, who verified it, what exactly was investigated and when; did the audit cover only direct suppliers, or did it extend to companies further down the supply chain? If this information has not been verified, claims of an ‘ethical supply chain’ or ‘respect for workers’ rights’ are nothing more than empty slogans.

3. CONTEXT

It is unacceptable to selectively communicate only the positive aspects of operations whilst omitting significant risks or violations. Human rights do not allow for offsetting. Good practice in a single factory does not compensate for violations of workers’ rights at the supply chain level. Selective disclosure of information constitutes a misleading omission within the meaning of Article 7 of Directive 2005/29/EC.²⁷

4. MEASURABILITY

Communications should contain specific, measurable and verifiable data. Vague wording that does not allow for an assessment of the actual impact should be avoided. Quantitative indicators, such as percentages, the proportion of suppliers audited, the accident rate in the supply chain, and the

²⁷ <https://sip.lex.pl/akty-prawne/dzienniki-UE/dyrektywa-2005-29-we-dotyczaca-nieuczciwych-praktyk-handlowych-67527851/art-7>.

ratio of wages to the local minimum wage, meet these requirements. Vague statements such as ‘we respect human rights’, ‘we look after our employees’, ‘we conduct business responsibly’ or ‘we have a clean supply chain’, do not allow for an assessment of the actual impact and are therefore easily challenged by supervisory authorities, such as the Office of Competition and Consumer Protection (UOKiK) or the Polish Financial Supervision Authority (KNF).

5. ACCOUNTABILITY

Communication must be inextricably linked to accountability. Therefore, a company that publicly communicates its commitments to employees or local communities should, at the same time, clearly state who is responsible for this, what a person can do if these standards are not being met, and what the company will do if something goes wrong. In practice, this means three things:

1. The company has appointed a specific person responsible for monitoring whether its statements are backed up by reality.
2. There is a functioning grievance mechanism that employees, subcontractors and local communities can use if they notice that the company is misrepresenting the facts in its communications. The channel should meet the minimum criteria set out in UN Guiding Principles 31 of the UN Guiding Principles on Business and Human Rights.²⁸
3. The company is prepared to admit its mistakes and publicly announce what corrective measures will be taken.

Companies that communicate their values and aspirations but do not adhere to the above principles, or that only comply with them on paper, are engaging in social washing.

²⁸ Guidelines on Business and Human Rights..., op. cit., UNGP 31, pp. 46–47.

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<https://eur-lex.europa.eu/legal-content/PL/TXT/?uri=CELEX:32005L0029>

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<https://eur-lex.europa.eu/legal-content/PL/TXT/?uri=CELEX:32025L0794>

Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements (Omnibus I), OJ (EU) L 2026/470 of 26 February 2026. Implementation deadline for reporting: 19 March 2027.

https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=OJ:L_202600470

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