R3 - European Union Corporate Sustainability Reporting Directive

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Reference Identifier

FDIS-RA: [R3]

Citation

European Parliament and Council of the European Union. *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*. Official Journal of the European Union, 16 December 2022.

URI

https://eur-lex.europa.eu/eli/dir/2022/2464/oj

Note

This reference establishes the European Union framework for corporate sustainability reporting.

The directive expands sustainability-reporting obligations and provides a comparative example of a statutory reporting regime that depends on structured, digitally usable, and governed reported information.

FDIS-RA uses this reference to illustrate the international applicability of architectural concerns involving:

- Machine-readable reporting
- Structured information
- Comparability across reporting entities and periods
- Governance of definitions and reporting requirements
- Downstream interpretation and analysis

The directive neither defines nor endorses FDIS-RA.