



STATUTORY INSTRUMENTS.

S.I. No. 498 of 2024

EUROPEAN UNION (CORPORATE SUSTAINABILITY REPORTING)
(NO. 2) REGULATIONS 2024

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I, PETER BURKE, Minister for Enterprise, Trade and Employment, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving further effect to Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022¹ amending Regulation (EU) No. 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU as regards corporate sustainability reporting, hereby make the following regulations:

1. These Regulations may be cited as the European Union (Corporate Sustainability Reporting) (No. 2) Regulations 2024.

2. In these Regulations, “Principal Act” means the Companies Act 2014 (No. 38 of 2014).

3. Section 1587 of the Principal Act is amended, in subsection (2), by the substitution of “Chapter 3, other than section 1607,” for “Chapter 3”.

4. Section 1594 of the Principal Act is amended by the substitution of the following for subsection (4):

“(4) This section shall not apply to an applicable company that –

- (a) falls within paragraph (a) of the definition of ‘applicable company’, and
- (b) is a public-interest entity falling within paragraph (a) of the definition of ‘public-interest entities’.”.

5. Section 1598 of the Principal Act is amended by the substitution of the following for subsection (4):

“(4) This section shall not apply to an applicable holding company that is a public-interest entity falling within paragraph (a) of the definition of ‘public-interest entities’.”.

¹ OJ No. L 322, 16.12.2022, p. 15



L.S.

GIVEN under my Official Seal,
1 October, 2024.

PETER BURKE,
Minister for Enterprise, Trade and Employment.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations make amendments further to the European Union (Corporate Sustainability Reporting) Regulations 2024 S.I. No. 336/2024.

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