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Answer given by Mr McGrath
on behalf of the European Commission
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There are no particular EU rules that would apply specifically to ‘companies that are operating or brokering in the voluntary or regulated carbon [credits] markets’, beyond those that apply to all companies regardless of their sector of activity.

The Directive on corporate sustainability due diligence¹, which will fully apply mid-2029, will require large companies to identify and address adverse human rights and environmental impacts in their own operations, those of their subsidiaries and in their (global) value chains. Non-compliance is subject to supervisory enforcement and civil liability under national law. Each Member State must designate independent supervisory authorities responsible for monitoring and enforcing compliance with the due diligence obligations. The Commission is not a supervisory authority, but it will support consistent application of the Directive, notably via the European Network of Supervisory Authorities and guidance.

Under the Global Gateway strategy², individual investment projects need to be aligned with the strategy’s scope and principles, as well as partner country policy objectives. The recently launched investment hub is a main channel to receive project proposals from the EU private sector in helping implement the strategy. Such projects must first fulfil a number of eligibility criteria³ that help cover the risks mentioned before the Commission may intervene. Through the Global Gateway’s 360 degree approach, the Commission aims to foster sustainable, high quality investment that promotes robust standards, including respect for human rights through the systematic application of a human rights-based approach.

¹ Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence, as amended by Directives (EU) 2025/794 and (EU) 2026/470.

² Joint Communication ‘The Global Gateway’, JOIN/2021/30 final.

³ https://international-partnerships.ec.europa.eu/document/download/34480961-b492-483f-9e56-18d76b30a7b4_en?filename=investment-hub-eligibility-criteria_en.pdf.