

**Council Decision CD 2022/17  
of 6 September 2022  
on the Approval of the Draft ELI Guidance on Company Capital and  
Financial Accounting for Corporate Sustainability**

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1. In accordance with Article 13(3)(c) of the Statute, the Council approves the Draft ELI Guidance on Company Capital and Financial Accounting for Corporate Sustainability subject to the following conditions:
  - the Company Law Codification scope on p 18 should be clarified;
  - some modal verbs, eg shall, must, should be adjusted with a view to making the text consistent with the type of output (recommendations);
  - the annex, which was added to the report after its evaluation, can be integrated in the final output subject to sufficient assurances about its accuracy and usefulness from the Project Team and key Advisory Committee members.
  
2. The Guidance shall be published after approval by the ELI Membership as an official statement of the Association.