Amending certain Regulations as regards the extension of certain mitigating measures available for small and medium sized enterprises to small mid-cap enterprises and further simplification measures (Omnibus IV)

2025/0130(COD) - 03/03/2026 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs, the Committee on the Environment, Climate and Food Safety and the Committee on Civil Liberties, Justice and Home Affairs jointly adopted the report by Mariateresa VIVALDINI (ECR, IT), Niels Flemming HANSEN (EPP, DE) and Lukas MANDL (EPP, AT) on the proposal for a regulation of the European Parliament and of the Council amending Regulations (EU) 2016/679, (EU) 2016/1036, (EU) 2016/1037, (EU) 2017/1129, (EU) 2023/1542 and (EU) 2024/573 as regards the extension of certain mitigating measures available for small and medium sized enterprises to small mid-cap enterprises and further simplification measures.

The aim of this proposal is to extend to small and mid-cap companies (SMCs) certain provisions currently applied to small and medium sized enterprises (SMEs) and propose simplification measures for the benefit of SMEs and SMCs.

The relevant committees recommended that the position initially adopted by the European Parliament amend the proposal as follows:

Definition of 'small mid-cap enterprises'

Members amended this to mean enterprises that are not micro, small, and medium-sized enterprises, that employ fewer than **1000 employees**, and have an annual turnover not exceeding **EUR 200 million** or an annual balance sheet total not exceeding **EUR 172 million**.

Regulation (EU) 2016/679 on the General Data Protection Regulation) (GDPR)

Members sought to simplify the obligation to maintain **records of processing activities**. Therefore, the obligations should not apply to micro, small, and medium-sized enterprises, to small mid-cap enterprises or to organisations employing fewer than 1000 persons (compared to 750 as proposed by the Commission) unless and to the extent that a specific processing activity they carry out: (i) is likely to result in a high risk to the rights and freedoms of data subjects; (ii) constitutes a core activity.

Regulation (EU) 2017/1129 on the EU growth issue prospectus

The amendments are intended to enhance legal clarity specifying that prospectus exemptions relating to securities issued in resolution apply within the context of resolution actions, supporting a coherent and predictable regulatory framework.

Regulation (EU) 2023/1542 on batteries

SME exemptions for battery due diligence obligations are extended to SMCs, reporting cycles are streamlined to a five-year review period (or upon significant change), and companies are allowed to fulfil

obligations through a single consolidated report across EU due-diligence frameworks to reduce duplication.

The Commission should, where appropriate, present a legislative proposal to enable the use of a single consolidated report across the Union due diligence frameworks, with a view to avoiding duplicate reporting and reducing administrative burden.

Regulation (EU) 2024/573 on fluorinated greenhouse gases

The amended report suggested that undertakings should have a valid registration in the F-gas Portal prior to carrying out the placing on the market of **10 tonnes of CO2** equivalent or more of hydrofluorocarbons or 100 tonnes of CO2 equivalent or more of other fluorinated greenhouse gases that requires reporting during the calendar year, contained in products and equipment.

Reporting

Lastly, to ensure durability and legal coherence, the report introduces a five-year review cycle for the SMC definition, aligned with SME threshold reviews. As part of that review, the Commission should compile an overview of existing definitions of small mid-cap and mid-cap enterprises in Union legislative acts, with the aim of creating one **fully harmonised definition** for maximum legal clarity. The review should be accompanied by a report assessing the implementation of this regulation, including its potential impact on economic, social and environmental aspects.