

## Basic information

**2021/2796(DEA)**

DEA - Delegated acts procedure

Content and presentation of information to be disclosed by undertakings concerning environmentally sustainable economic activities, and methodology to comply with that disclosure obligation

Supplementing [2018/0178\(COD\)](#)

**Subject**

2.50.03 Securities and financial markets, stock exchange, CIUTS, investments

2.50.05 Insurance, pension funds

2.50.08 Financial services, financial reporting and auditing

3.70.20 Sustainable development

Procedure completed - delegated act enters into force