

Basic information	
2023/2816(DEA) DEA - Delegated acts procedure	Procedure completed - delegated act enters into force
Sustainability reporting standards Supplementing 2011/0308(COD) Subject 2.50.10 Financial supervision 3.45 Enterprise policy, inter-company cooperation 3.45.01 Company law 3.45.02 Small and medium-sized enterprises (SME), craft industries 3.45.03 Financial management of undertakings, business loans, accounting 3.45.08 Business environment, reduction of the administrative burdens	

Key events			
Date	Event	Reference	Summary
31/07/2023	Non-legislative basic document published	C(2023)05303	
21/08/2023	Initial period for examining delegated act 2 month(s)		
13/09/2023	Committee referral announced in Parliament		
13/09/2023	Referral to associated committees announced in Parliament		
18/10/2023	Results of vote in Parliament		
18/10/2023	Decision by Parliament		
31/10/2023	Delegated act not objected by Parliament		