

Basic information	
2025/2816(DEA)	Procedure completed - delegated act enters into force
DEA - Delegated acts procedure	
Postponement of the date of application of the disclosure requirements for certain undertakings	
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	

Documentation gateway			
European Commission			
Document type	Reference	Date	Summary
Non-legislative basic document	C(2025)04812	11/07/2025	Summary