

| 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)                                                                    |                                                       |
| <b>Subject</b>                                                                                  |                                                       |
| 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 players         |                                           |                        |           |
|---------------------|-------------------------------------------|------------------------|-----------|
| European Parliament | Committee responsible                     | Rapporteur             | Appointed |
|                     | JURI Legal Affairs                        |                        |           |
|                     | Committee for opinion                     | Rapporteur for opinion | Appointed |
|                     | ECON Economic and Monetary Affairs        |                        |           |
|                     | EMPL Employment and Social Affairs        |                        |           |
|                     | ENVI Environment, Climate and Food Safety |                        |           |