

| Basic information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                             |
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| <b>2026/2809(DEA)</b><br>DEA - Delegated acts procedure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Awaiting committee decision |
| Establishing sustainability reporting standards for voluntary use by undertakings protected by the value chain cap<br><br>Supplementing <a href="#">2011/0308(COD)</a><br><br><b>Subject</b><br><br>2.50.10 Financial supervision<br>3.45 Enterprise policy, inter-company cooperation<br>3.45.01 Company law<br>3.45.02 Small and medium-sized enterprises (SME), craft industries<br>3.45.03 Financial management of undertakings, business loans, accounting<br>3.45.08 Business environment, reduction of the administrative burdens |                             |

| Additional information |                         |      |
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| Source                 | Document                | Date |
| European Commission    | <a href="#">EUR-Lex</a> |      |
|                        |                         |      |