

Basic information	
2026/2809(DEA) DEA - Delegated acts procedure	Awaiting committee decision
Establishing sustainability reporting standards for voluntary use by undertakings protected by the value chain cap 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	