

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	

Documentation gateway			
European Commission			
Document type	Reference	Date	Summary
Non-legislative basic document	C(2026)05011	03/07/2026	