

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	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	JURI Legal Affairs		