



2025/1416

10.11.2025

**COMMISSION DELEGATED REGULATION (EU) 2025/1416**

**of 11 July 2025**

**amending Delegated Regulation (EU) 2023/2772 as regards the postponement of the date of application of the disclosure requirements for certain undertakings**

**(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC <sup>(1)</sup>, and in particular Article 29b(1), first subparagraph, thereof,

Whereas:

- (1) Directive (EU) 2022/2464 of the European Parliament and of the Council <sup>(2)</sup> amended Directive 2013/34/EU to introduce into that Directive certain additional sustainability reporting requirements.
- (2) Appendix C of ESRS 1 in Annex I to Commission Delegated Regulation (EU) 2023/2772 <sup>(3)</sup> allows certain undertakings to omit from their reporting certain sustainability information for the first year, or years, of preparation of their sustainability statement.
- (3) On 26 February 2025, the Commission adopted the proposal for a Directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements <sup>(4)</sup> ('the Omnibus Simplification Package'), which proposes, inter alia, a number of amendments to the sustainability reporting requirements introduced by Directive (EU) 2022/2464. In particular, the Commission proposes to reduce the number of undertakings subject to those sustainability reporting requirements. According to the Commission's proposal, only large undertakings with more than 1 000 employees would remain subject to the requirement to report sustainability information. As part of that Omnibus Simplification Package, the Commission also proposed to amend Article 5 of Directive (EU) 2022/2464 to defer the dates from which Member States are to apply the reporting requirements for those undertakings that would have to report for the first time for financial years 2025 and 2026 ('stop-the-clock' proposal). The European Parliament and the Council adopted that stop-the-clock proposal without substantial modifications as Directive (EU) 2025/794 of the European Parliament and of the Council <sup>(5)</sup>, which entered into force on 17 April 2025. However, in order not to prejudge the outcome of the legislative procedure on the Commission's proposal to amend the sustainability reporting requirements, and in particular the provisions setting out which undertakings will be subject to the reporting requirements in the future, Directive (EU) 2025/794 has not deferred the dates from which Member States are to apply the reporting requirements for undertakings that are to report for the first time with respect to financial year 2024.

<sup>(1)</sup> OJ L 182, 29.6.2013, p. 19, ELI: <http://data.europa.eu/eli/dir/2013/34/oj>.

<sup>(2)</sup> Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15, ELI: <http://data.europa.eu/eli/dir/2022/2464/oj>).

<sup>(3)</sup> Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (OJ L, 2023/2772, 22.12.2023, ELI: [http://data.europa.eu/eli/reg\\_del/2023/2772/oj](http://data.europa.eu/eli/reg_del/2023/2772/oj)).

<sup>(4)</sup> Proposal for a Directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements (COM (2025) 81 final).

<sup>(5)</sup> Directive (EU) 2025/794 of the European Parliament and of the Council of 14 April 2025 amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements (OJ L, 2025/794, 16.4.2025, ELI: <http://data.europa.eu/eli/dir/2025/794/oj>).

- (4) Pursuant to the existing timetable of Appendix C of ESRS 1 of Annex I to Delegated Regulation (EU) 2023/2772, undertakings that need to report sustainability information already with respect to financial year 2024 will be subject to a further phasing in of various reporting requirements with respect to financial years 2025 and 2026. Moreover, undertakings with more than 750 employees will not benefit from the same phase-in provisions as other undertakings that are subject to the sustainability reporting requirements. It would not be reasonable to require undertakings to comply with additional reporting requirements when the Commission has made a proposal to ensure that those undertakings will subsequently not have to report any information. Moreover, it would be contrary to the burden reduction objective of the Omnibus Simplification Package to prevent undertakings with more than 750 employees from benefitting from the same phase-in provisions as other undertakings that are subject to the sustainability reporting requirements, especially for those sustainability reporting requirements that are most challenging for undertakings, that is to say the topical standards ESRS E4 (biodiversity and ecosystems), ESRS S2 (workers in the value chain), ESRS S3 (affected communities) and ESRS S4 (consumers and end-users) that are laid down in Annex I to Delegated Regulation (EU) 2023/2772.
- (5) Pursuant to ESRS 2, paragraph 17, of Annex I to Delegated Regulation (EU) 2023/2772, an undertaking or a group with up to 750 employees that uses the temporary exemptions in accordance with Appendix C of ESRS 1 for a complete topical standard must nevertheless report certain summarised information on the topic concerned if that undertaking or group has concluded that the topic in question is material. If the temporary exemptions set out in Appendix C of ESRS 1 for a complete topical standard should be applicable also by undertakings with more than 750 employees, it would be necessary – for reasons of consistency – to require the application of ESRS 2, paragraph 17, by any undertaking that uses the temporary exemptions in accordance with Appendix C of ESRS, including the undertakings or groups with more than 750 employees that are to report from financial year 2024.
- (6) It is therefore necessary to adapt the phasing-in timetable of Appendix C of ESRS 1 of Annex I to Delegated Regulation (EU) 2023/2772, and to amend paragraph 17 of ESRS 2 of that Delegated Regulation, accordingly.
- (7) To enable the undertakings concerned to benefit from that adaptation as soon as possible, this Regulation should enter into force on the third day following that of its publication in the *Official Journal of the European Union*.
- (8) On 30 April 2025 the Commission consulted Member States on this draft delegated act during a joint meeting of the Member States' Expert Group on Sustainable Finance and the Accounting Regulatory Committee, in accordance with the requirements of Article 49(3b), third subparagraph, of Directive 2013/34/EU,

HAS ADOPTED THIS REGULATION:

#### Article 1

#### **Amendments to Delegated Regulation (EU) 2023/2772**

Annex I to Delegated Regulation (EU) 2023/2772 is amended in accordance with the Annex to this Regulation.

*Article 2***Entry into force and application**

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply with respect to financial years beginning on or after 1 January 2025.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 11 July 2025.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

## ANNEX

Annex I to Delegated Regulation (EU) 2023/2772 is amended as follows:

- (1) in ESRS 1, Appendix C, 'List of phased-in Disclosure Requirements', is replaced by the following:

*'Appendix C*

**List of phased-in Disclosure Requirements**

This appendix is an integral part of ESRS 1 and has the same authority as the other parts of the Standard.

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
ESRS 2	SBM-1	Strategy, business model and value chain	The undertaking shall report the information prescribed by ESRS 2 SBM-1 paragraph 40(b) (breakdown of total revenue by significant ESRS sector) and 40(c) (list of additional significant ESRS sectors) starting from the application date specified in a Commission Delegated Act to be adopted pursuant to article 29b(1) third subparagraph, point (ii), of Directive 2013/34/EU.
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	The undertaking may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first 3 years of preparation of their sustainability statement.  The undertaking may comply with ESRS 2 SBM-3 paragraph 48(e) by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.
ESRS E1	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the datapoints on scope 3 emissions and total GHG emissions for the first year of preparation of their sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 not exceeding on their balance

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
			sheet dates the average number of 750 employees during the financial year (on a consolidated basis, where applicable) may omit the datapoints on scope 3 emissions and total GHG emissions for the first 3 years of preparation of their sustainability statement.
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	<p>The undertaking may omit the information prescribed by ESRS E1-9 for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information prescribed by ESRS E1-9 for the first 3 years of preparation of their sustainability statement.</p> <p>The undertaking may comply with ESRS E1-9 by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.</p>
ESRS E2	E2-6	Anticipated financial effects from pollution-related risks and opportunities	<p>The undertaking may omit the information prescribed by ESRS E2-6 for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information prescribed by ESRS E2-6 for the first 3 years of preparation of their sustainability statement.</p> <p>Except for the information prescribed by paragraph 40(b) on the operating and capital expenditures occurred in the reporting period in conjunction with major incidents and deposits, the undertaking may comply with ESRS E2-6 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.</p>
ESRS E3	E3-5	Anticipated financial effects from water and marine resources-related risks and opportunities	The undertaking may omit the information prescribed by ESRS E3-5 for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
			<p>(a), and third subparagraph, point (a) of Directive (EU) 2022/2464 may omit the information prescribed by ESRS E3-5 for the first 3 years of preparation of their sustainability statement.</p> <p>The undertaking may comply with ESRS E3-5 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.</p>
ESRS E4	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS E4 for the first 2 years of preparation of their sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information specified in the disclosure requirements of ESRS E4 for the first 3 years of preparation of their sustainability statement.
ESRS E4	E4-6	Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	<p>The undertaking may omit the information prescribed by ESRS E4-6 for the first year of preparation of its sustainability statement.</p> <p>The undertaking may comply with ESRS E4-6 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.</p>
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related risks and opportunities	<p>The undertaking may omit the information prescribed by ESRS E5-6 for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information prescribed by ESRS E5-6 for the first 3 years of preparation of their sustainability statement.</p> <p>The undertaking may comply with ESRS E5-6 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.</p>
ESRS S1	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
			of ESRS S1 for the first year of preparation of their sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis, where applicable) may omit the information specified in the disclosure requirements of ESRS S1 for the first 3 years of preparation of their sustainability statement.
ESRS S1	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	The undertaking may omit reporting for all datapoints in this Disclosure Requirement for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit reporting for all datapoints in this Disclosure Requirement for the first 3 years of preparation of their sustainability statement.
ESRS S1	S1-8	Collective bargaining coverage and social dialogue	The undertaking may omit this Disclosure Requirement with regard to its own employees in non-EEA countries for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit this Disclosure Requirement with regard to their own employees in non-EEA countries for the first 3 years of preparation of their sustainability statement.
ESRS S1	S1-11	Social protection	The undertaking may omit the information prescribed by ESRS S1-11 for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information prescribed by ESRS S1-11 for the first 3 years of preparation of their sustainability statement.

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
ESRS S1	S1-12	Persons with disabilities	The undertaking may omit the information prescribed by ESRS S1-12 for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information prescribed by ESRS S1-12 for the first 3 years of preparation of their sustainability statement.
ESRS S1	S1-13	Training and skills development	The undertaking may omit the information prescribed by ESRS S1-13 for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information prescribed by ESRS S1-13 for the first 3 years of preparation of their sustainability statement.
ESRS S1	S1-14	Health and safety	The undertaking may omit the data points on cases of work-related ill health and on number of days lost to injuries, accidents, fatalities and work-related ill health for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the data points on cases of work-related ill health and on number of days lost to injuries, accidents, fatalities and work-related ill health for the first 3 years of preparation of their sustainability statement.
ESRS S1	S1-14	Health and safety	The undertaking may omit reporting on non-employees for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit reporting on non-employees for the first 3 years of preparation of their sustainability statement.
ESRS S1	S1-15	Work-life balance	The undertaking may omit the information prescribed by ESRS S1-15 for the first year of preparation of its sustainability statement. By way of derogation from the first sentence, undertakings as



ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
			referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information prescribed by ESRS S1-15 for the first 3 years of preparation of their sustainability statement.
ESRS S2	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S2 for the first 2 years of preparation of their sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information specified in the disclosure requirements of ESRS S2 for the first 3 years of preparation of their sustainability statement.
ESRS S3	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S3 for the first 2 years of preparation of their sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information specified in the disclosure requirements of ESRS S3 for the first 3 years of preparation of their sustainability statement.
ESRS S4	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S4 for the first 2 years of preparation of

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
			their sustainability statement. By way of derogation from the first sentence, undertakings as referred to in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 may omit the information specified in the disclosure requirements of ESRS S4 for the first 3 years of preparation of their sustainability statement.'

- (2) in ESRS 2, Section 17, the introductory wording is replaced by the following:

'If an undertaking or group omits the information required by ESRS E4, ESRS S1, ESRS S2, ESRS S3 or ESRS S4 in accordance with the rows of Appendix C of ESRS 1 showing "All disclosure requirements" in the column "Full name of the Disclosure Requirement", it shall nevertheless disclose whether the sustainability topics covered respectively by ESRS E4, ESRS S1, ESRS S2, ESRS S3 and ESRS S4 have been assessed to be material as a result of the undertaking's materiality assessment. In addition, if one or more of these topics has been assessed to be material, the undertaking shall, for each material topic:'.  
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