

European Sustainability Reporting Standards

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[Draft](#) Commission Delegated Regulation amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards [[scroll down the EU webpage to download the draft](#)]

[Draft](#) Annexes [[scroll down the EU webpage to download the draft](#)]

What is changing and why?

The European Commission has proposed to simplify the European Sustainability Reporting Standards (ESRS, Regulation [2023/2772](#)) for large companies operating within the European Union (EU) – including non-EU companies – which must report on the sustainability of their activities.

The changes aim to clarify requirements, simplify reporting, and reduce difficulties in collecting information from suppliers and other business partners.

Actions

The EU's [Have your say](#) consultation on this proposal closed on 3 June 2026.

Timeline

The revised ESRS are expected to be adopted in the second quarter of 2026.

If adopted, companies could use the revised standards voluntarily for the 2026 financial year and would have to apply them from 2027.

For more information see the [full record](#) on the AGRINFO website – where you can also view the latest [AGRINFO Update](#) newsletters and [search](#) the database.

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