European Sustainability Reporting Standards

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Commission Delegated Regulation (EU) 2026/1563 amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards

What is changing and why?

The Corporate Sustainability Reporting Directive 2022/2464 (CSRD) requires the largest companies operating in the European Union (EU) – including some non-EU companies – to publish reports on the sustainability of their businesses. This information is intended to help investors, civil society organisations, consumers, and other stakeholders evaluate their sustainability performance, and their impacts on people and the environment.

In September 2026, the European Commission adopted simplified European Sustainability Reporting Standards (ESRS) for the companies that must report under the CSRD.

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 enter into force on **10 November 2026**.

They will apply to EU reporting companies for the 2027 financial year, and to non-EU companies for the 2028 financial year. For the 2026 financial year, companies can use the revised ESRS voluntarily.

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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