

Voluntary sustainability reporting standards for use by smaller companies

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[Draft](#) Commission Delegated Regulation supplementing Directive 2013/34/EU by establishing sustainability reporting standards for voluntary use by undertakings protected by the value chain cap [*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 is proposing voluntary sustainability reporting standards for smaller companies that are not required to report information on the sustainability of their business under the Corporate Sustainability Reporting Directive (CSRD). The proposed new framework provides these companies with a simple list of information to share if they choose to do so.

The proposed voluntary sustainability reporting standards also set a limit to the information that larger reporting companies can require from smaller companies: business partners with fewer than 1,000 employees are not obliged to provide sustainability information beyond what is included in the voluntary standards.

The aim is to reduce reporting pressure on smaller companies while helping them improve transparency, business practices, and reputation.

Actions

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

Timeline

The voluntary sustainability reporting standards are expected to be adopted in the second quarter of 2026.

The "value chain cap" for companies with fewer than 1,000 employees will apply 3 days after the standards are adopted.

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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