



Brussels, 14 July 2025  
(OR. en)

11573/25  
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## COVER NOTE

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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	11 July 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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No. Cion doc.:	C(2025) 4812 annex
Subject:	ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../... amending Delegated Regulation (EU) 2023/2772 as regards the postponement of the date of application of the disclosure requirements for certain undertakings

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Delegations will find attached document C(2025) 4812 annex.

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Encl.: C(2025) 4812 annex

Brussels, 11.7.2025

C(2025) 4812 final

ANNEX

**ANNEX**

**to the**

**Commission Delegated Regulation (EU) .../...**

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

## **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.

<b>ESRS</b>	<b>Disclosure Requirement</b>	<b>Full name of the Disclosure Requirement</b>	<b>Phase-in or effective date (including the first year)</b>
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	<p>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.</p> <p>The undertaking may comply with</p>

			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 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	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.  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.
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	<p>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 (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</p>

			statement.
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</p>

			preparation of its sustainability statement.
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 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.

			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 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 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 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.
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- (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:’.