

Question for written answer E-002396/2025
to the Commission
Rule 144
Piotr Müller (ECR)

Subject: Deregulation of ESG reporting obligations and protecting small and medium-sized enterprises from excessive administrative burdens

The most recent draft Council position of 29 May 2025 proposes that ESG reporting obligations be significantly limited by, among other things, excluding companies that have fewer than 1 000 employees or an annual turnover of under EUR 450 million and also by banning bigger corporations from requesting ESG data from these entities.

In this context, we would like to put the following questions to the Commission:

1. Does the Commission agree that the current ESG reporting system – in particular that established by the Corporate Sustainability Reporting Directive – creates disproportionate administrative burdens and requires real deregulation as opposed to simply superficial changes?
2. Can the Commission clearly indicate which ESG reporting obligations will actually be removed rather than simply delayed or relaxed in a way that would not reduce the actual burden on companies? In particular, are there specific changes planned to the obligations laid down in the European Sustainability Reporting Standards and to the obligation to collect data across the whole value chain, which, in practice, includes smaller companies?
3. Is the Commission considering consolidating ESG reporting regulations into a single coherent legal act in order to limit regulatory fragmentation and the resulting costs for entrepreneurs?

Submitted: 13.6.2025