

Question for written answer E-004155/2025
to the Commission
Rule 144
Daniel Obajtek (ECR)

Subject: Environmental, social and governance reporting requirements for small and medium-sized enterprises under the Corporate Sustainability Reporting Directive

The Commission has announced simplifications regarding non-financial reporting. However, new obligations under the Corporate Sustainability Reporting Directive¹ will still apply to thousands of small and medium-sized enterprises (SMEs) from 2026. In practice, this is a significant administrative and financial burden that may limit competitiveness and investment in innovation. In particular, in countries such as Poland, where SMEs are the backbone of the economy, excessive reporting requirements could restrict both business growth and job creation.

In this context, I ask the Commission:

1. How does the Commission justify maintaining environmental, social and governance reporting requirements for SMEs under the Corporate Sustainability Reporting Directive, despite numerous concerns about excessive costs and bureaucracy?
2. Does the Commission intend to introduce permanent exemptions for SMEs from their reporting obligations in order not to hamper competitiveness and innovation in countries such as Poland?
3. Is the Commission considering alternative support mechanisms for SMEs, such as simplified reporting standards, technological grants or advisory programmes, instead of imposing new administrative burdens?

Submitted: 22.10.2025

¹ Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15, ELI: <http://data.europa.eu/eli/dir/2022/2464/oj>).