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STATIS 59  
DELECT 108  
COMPET 937  
DRS 32

**COVER NOTE**

|                  |                                                                                                                                                                                                       |
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| From:            | Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director                                                                                                                   |
| date of receipt: | 26 August 2026                                                                                                                                                                                        |
| To:              | Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union                                                                                                                           |
| No. Cion doc.:   | C(2026) 6054 final                                                                                                                                                                                    |
| Subject:         | CORRIGENDUM to Commission Delegated Regulation of 3 July 2026 amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards (C(2026) 5010) |

Delegations will find attached document C(2026) 6054 final.

Encl.: C(2026) 6054 final



EUROPEAN  
COMMISSION

Brussels, 25.8.2026  
C(2026) 6054 final

## **CORRIGENDUM**

**of 25.8.2026**

**to Commission Delegated Regulation of 3 July 2026 amending Delegated Regulation  
(EU) 2023/2772 as regards the simplification of certain sustainability reporting  
standards**

***(C(2026) 5010)***

## CORRIGENDUM

### to Commission Delegated Regulation of 3 July 2026 amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards

*(C(2026) 5010)*

In Annex I replacing Annex I to Delegated Regulation (EU) 2023/2772, under ‘ESRS 1 – General Requirements’, point 10.3, in paragraph 126, the introductory phrase:

*for:* ““Wave-one” undertakings, as defined in paragraph 122, that on their balance sheet dates do not exceed a net turnover of EUR 450 000 000 and an average number of 1 000 **employees** during the financial year may omit in their **sustainability statement**:’,

*read:* ““Wave-one” undertakings, as defined in paragraph 122, that on their balance sheet dates do not exceed a net turnover of EUR 450 000 000 or an average number of 1 000 **employees** during the financial year may omit in their **sustainability statement**:’.