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COVER NOTE

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) 6058 final
Subject:	CORRIGENDUM to Commission Delegated Regulation of 3 July 2026 supplementing Directive 2013/34/EU of the European Parliament and of the Council by establishing sustainability reporting standards for voluntary use by undertakings protected by the value chain cap (C(2026) 5011)

Delegations will find attached document C(2026) 6058 final.

Encl.: C(2026) 6058 final



EUROPEAN
COMMISSION

Brussels, 25.8.2026
C(2026) 6058 final

CORRIGENDUM

of 25.8.2026

**to Commission Delegated Regulation of 3 July 2026 supplementing Directive 2013/34/EU
of the European Parliament and of the Council by establishing sustainability reporting
standards for voluntary use by undertakings protected by the value chain cap**

(C(2026) 5011)

CORRIGENDUM

to Commission Delegated Regulation of 3 July 2026 supplementing Directive 2013/34/EU of the European Parliament and of the Council by establishing sustainability reporting standards for voluntary use by undertakings protected by the value chain cap

(C(2026) 5011)

In Article 3(1):

for: ‘1. The voluntary standard shall establish the value chain cap for undertakings not subject to mandatory reporting requirements under Articles 19a and 29a of Directive 2013/34/EU.’,

read: ‘1. The voluntary standard shall establish the value chain cap for undertakings subject to mandatory reporting requirements under Articles 19a and 29a of Directive 2013/34/EU.’.