

Brussels, 23 October 2026
(OR. en)

14845/26

EF 275
ECOFIN 1354
ENV 1282
DELECT 165

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2026) 6909 final
Subject:	COMMISSION DELEGATED REGULATION (EU) .../... correcting certain language versions of Delegated Regulation (EU) 2021/2178 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation

Delegations will find attached document C(2026) 6909 final.

Encl.: C(2026) 6909 final



EUROPEAN
COMMISSION

Brussels, 2.10.2026
C(2026) 6909 final

COMMISSION DELEGATED REGULATION (EU) .../...
of 2.10.2026

**correcting certain language versions of Delegated Regulation (EU) 2021/2178
supplementing Regulation (EU) 2020/852 of the European Parliament and of the
Council by specifying the content and presentation of information to be disclosed by
undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning
environmentally sustainable economic activities, and specifying the methodology to
comply with that disclosure obligation**

(Text with EEA relevance)

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

The Czech and Latvian language versions of Delegated Regulation (EU) 2021/2178 contain errors. In order to align those language versions with the other language versions, a Delegated Regulation correcting Delegated Regulation (EU) 2021/2178 needs to be adopted.

2. LEGAL ELEMENTS OF THE DELEGATED ACT

This Delegated Regulation corrects translation errors in the Czech and Latvian language versions of the text.

COMMISSION DELEGATED REGULATION (EU) .../...

of 2.10.2026

correcting certain language versions of Delegated Regulation (EU) 2021/2178 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088¹, and in particular Article 8(4), thereof,

Whereas:

- (1) The Czech language version of Commission Delegated Regulation (EU) 2021/2178² contains errors in Article 8(3). In the first subparagraph of that paragraph, there is an incorrect reporting period for which the key performance indicators are to be provided in the non-financial statement. The error alters the meaning of that provision, affecting its substance. The error in the second subparagraph of that paragraph leads to linguistic inconsistency.
- (2) The Czech and Latvian language versions of Delegated Regulation (EU) 2021/2178 contain an error in Annex I, point 1.1.1, second subparagraph, point (a), as regards the conjunction in the introductory wording conveying the opposite meaning of the translation.
- (3) The Latvian language version of Delegated Regulation (EU) 2021/2178 contains an error in Annex I, point 1.1.1, second subparagraph, point (b), as regards the conjunction in the introductory wording conveying the opposite meaning of the translation.
- (4) The Czech and Latvian language versions of Delegated Regulation (EU) 2021/2178 should therefore be corrected accordingly. The other language versions are not affected,

¹ OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>.

² Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation (OJ L 443, 10.12.2021, p. 9, ELI: http://data.europa.eu/eli/reg_del/2021/2178/oj).

HAS ADOPTED THIS REGULATION:

Article 1

(does not concern the English language)

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 2.10.2026

For the Commission
The President
Ursula VON DER LEYEN