

Call for Swift Approval: Ensuring Application of EU Taxonomy Relief Measures for 2025 Reporting

Position Paper regarding COMMISSION DELEGATED REGULATION (EU) amending Commission Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information to be disclosed concerning environmentally sustainable activities and Commission Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 as regards simplification of certain technical screening criteria for determining whether economic activities cause no significant harm to environmental objectives, 4.
November 2025

Rapid finalisation of the Delegated Act for a Simplified EU Taxonomy

Deutsches Aktieninstitut, the association of German listed and capital markets-oriented companies, supports the European Commission's objective to improve the practical implementation of the EU Taxonomy Regulation and to reduce its reporting burden. On 4 July 2025, the EU Commission published the delegated act to simplify reporting under the EU Taxonomy Regulation. The delegated act contains relief measures for non-financial and financial companies. The European Parliament has now extended the scrutiny period for the delegated act until 5 January 2025.

The extended scrutiny period creates high uncertainty for corporates in their preparation of the next reporting cycle. If it is not clear that the delegated act will apply from 1 January 2026, companies cannot benefit from the reliefs in the current reporting year. Furthermore, companies having already converted their reports in anticipation of the delegated act entering into force at the end of the year would have to redraft their reports according to the previous requirements. They would have to collect significantly more data in a very short period of time. Since determining the necessary KPIs for the EU taxonomy often is a cumbersome exercise, this process cannot wait until 31 December 2025, given the deadline for the preparation of financial and sustainability reports at the end of January/February.

In addition, companies must reprogramme the large, automated tables, draft the new report text and coordinate it with the auditor. This means they must carry out a lot of additional work at short notice during an already busy reporting season.

Therefore, we urge the European Parliament and the Council to finalise the ongoing review process as soon as possible and ensure that the delegated act can be applied from 1 January 2026 for the reference date 31 December 2025. This is the only way that financial and non-financial companies can take advantage of the reliefs.

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