

**Question for written answer E-002554/2023  
to the Commission**

Rule 138

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Subject: European standards for sustainability reporting

As of the 2024 financial year, certain companies will be obliged to implement and comply with the 'European Sustainability Reporting Standards' (ESRS). These uniform European standards affect a company's entire business. In a few months the first categories of companies will be required to implement the ESRS. There have been increasingly loud calls from the business community that the ESRS are overly bureaucratic. Under the ESRS, companies must state how sustainable their suppliers are across the entire value chain, from the raw materials used onwards.

1. Has the Commission met with representatives from the business community, and how does it respond to this criticism of excessive red tape?
2. What proposals does the Commission have for businesses to deal with this insane amount of bureaucracy?
3. What outcome does the Commission expect this initiative to have, and to what extent is it intended to curb pollution and help protect the climate?

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