European Sustainability Reporting Standards "quick-fix" delegated act of 11 July 2025: summary of modifications

All wave one companies[1]

Previous provision	Modification
May omit anticipated financial effects for financial year (FY) 2024	Extended to FYs 2025 and 2026

Wave one companies with up to 750 employees

Previous provision	Modification
May omit scope 3 GHG emissions and total GHG omissions for FY 2024	Extended to FYs 2025 and 2026
May omit all information under ESRS E4 (biodiversity and ecosystems) for FYs 2024 and 2025	Extended to FY 2026
May omit all information under ESRS S1 (own workforce) for FY 2024	Extended to FYs 2025 and 2026
May omit all information under ESRS S2 (workers in the value chain) for FYs 2024 and 2025	Extended to FY 2026
May omit all information under ESRS S3 (affected communities) for FYs 2024 and 2025	Extended to FY 2026
May omit all information under ESRS S4 (consumers and end-users) for FYs 2024 and 2025	Extended to FY 2026

Wave one companies with more than 750 employees

Previous provision	Modification
Report against ESRS E4 (biodiversity and ecosystems) if material, no phase-in	May omit all information for FYs 2025 and 2025
May omit certain information under ESRS S1 (own workforce) for FY 2024: • Characteristics of non-employees in the undertaking's own workforce • Collective bargaining coverage and social dialogue in non-EEA countries • Social protection • Percentage of employees with disabilities • Training and skills development • Cases of work-related ill-health • Number of days lost to injuries, accidents, fatalities and work-related ill health • Health and safety with regard to non-employees • Work-life balance	Extended to FY 2025 and 2026
Report against ESRS S2 (workers in the value chain) if material, no phase-in	May omit all information for FYs 2025 and 2025
Report against ESRS S3 (affected communities) if material, no phase-in	May omit all information for FYs 2025 and 2025
Report against ESRS S4 (consumers and end-users) if material, no phase-in	May omit all information for FYs 2025 and 2025

Note: wave one companies that use the temporary exemptions for a complete topical standard must nevertheless report certain summarised information on the topic concerned if they conclude that the topic in question is material (see ESRS 2, General Disclosures, paragraph 17).

[1] "Wave one" companies are those that had to report for the first time under the CSRD/ESRS regime in 2025 for FY 2024. They are defined in Article 5(2), first subparagraph, point (a), and third subparagraph, point (a), of Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive). The "quick-fix" delegated act does not modify any provisions for "wave two" or "wave three" companies. According to the "stop-the-clock" Directive (Directive (EU) 2025/794), wave two and wave three companies are no longer subject to the reporting requirements for financial years 2025 or 2026.

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