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Climate and Environmental Delegated Acts

28 November 2025

For the attention of the members of ECON and ENVI committees

Dear Members of the European Parliament,

We, the undersigned associations, urge you <u>not</u> to object to the European Commission's Delegated Act, amending the Taxonomy disclosures, and the climate and environmental Delegated Acts during the upcoming vote scheduled in December 2025.

With the Delegated Act due to apply from 1 January 2026, any objection at this late stage would create **unnecessary legal uncertainty** for thousands of companies across Europe. Corporate reporting teams have already begun adapting their systems and processes to implement the simplified requirements. Reopening the legislative process now would not only undermine these efforts, but would also generate confusion, additional costs, and negative impact on the competitiveness of companies across Europe.

We therefore call for a swift and unimpeded adoption of the Delegated Act in December 2025. Ensuring timely entry into force is essential to safeguard regulatory stability, support the credibility of the EU Taxonomy, and maintain the trust of companies and financial market participants who expect the review of the Delegated Act to result in clear, consistent, and predictable rules to fulfil their Taxonomy related obligations.