

????????????????2????????????????????????????????5????????????????????CSDDD?CSRD????????
 ?????????????????8????????????????????3????????????????????EU????????????????????
 ???????????

????????1????????????????????????????

EU Delays Sustainability Reporting for Non-EU Companies as Lawmakers Push to Scale Back Corporate ESG Rules

????????????????????CSRD????EU????????????????????????????????2
 027?10????????????

???2024????????????EU????????????ESRS????2026????????????
 ?????????????EU????????1????????????EU????1?5,000????
 ?????????????ESRS????2028????????????

????????????ESG????????????CSDDD????????
 ???EPP????????????5,000????15????????
 ?????????1,000????4?5,000????

EU to Delay CSRD Sustainability Reporting Standards for non-EU Companies

????????????CSRD????????????????????EU????
 ?????????EU?CSRD?CSDDD????????????

???2026???GX-ETS????????GX-
 ETS????CBAM????CBAM????EU????4%???1%????0%
 ?????0%????1%??0%????EU????7%???9%??

GX-ETS????400????EU????10%????

?

????????GX-
 ETS????2026????3????ISSB????
 ?????

ISSB????CSRD?CSDDD????SEC????2????
 ?????SSBJ????



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CBAM?CSDDD?CSRD????????????GX-

ETS????3??

??CBAM????????GX-

ETS????????3????????????????CO2????????????????????????????????????

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?SDGs????????

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