

# **GIBSON DUNN**

## **CSRD**

### **Transposition**

### **Tracker**

As of July 14, 2025

**GIBSON DUNN**

# Overview – CSRD Implementation in EU Member States and EEA States

- Draft Legislation not yet generally available
- Draft Legislation generally available, but not yet enacted
- Directive transposed



# Overview – EU Stop-the- Clock Directive Implementation in EU Member States and EEA States

- Postponement Legislation not yet generally available
- Postponement Draft Legislation generally available, but not yet enacted
- Postponement Directive transposed



# Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (1/4)

Country	Status and Date	Source	„Stop the clock“ Legislation
Austria	Draft proposal published. (13 January 2025)	<a href="#">Website</a> <i>Parlament Österreich</i> (Austrian Parliament)	
Belgium	Directive transposed. (2 December 2024)	<a href="#">Website</a> <i>La Chambre des représentants de Belgique</i> (Chamber of Representatives of Belgium)	
Bulgaria	Directive transposed. (14 August 2024)	<a href="#">Website</a> <i>Народно събрание на Република България</i> (National Assembly of the Republic of Bulgaria)	One year postponement transposed, but not in line with Omnibus I. (28 February 2025)
Croatia	Directive transposed. (19 July 2024)	<a href="#">Website</a> <i>Ministarstvo Financija</i> (Ministry of Finance)	
Cyprus	Draft of bill is currently under consultation process. Draft bill is not generally available yet.		
Czech Republic	Directive partially transposed. The bill implements the Directive's phase one requirements. Phase two will be transposed separately. (22 November 2023)	<a href="#">Website</a> <i>Ministerstvo financí České republiky</i> (Ministry of Finance of the Czech Republic)	
Denmark	Directive transposed. (2 May 2024)	<a href="#">Website</a> <i>Folketinget</i> (Parliament of Denmark)	Postponement draft proposal published. (26 May 2025)

# Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (2/4)

Country	Status and Date	Source	„Stop the clock“ Legislation
<b>Estonia</b>	Directive transposed. (7 January 2025)	<a href="#">Website Riigikogu</a> (Parliament of Estonia)	Postponement directive transposed. (25 June 2025)
<b>Finland</b>	Directive transposed. (21 December 2023)	<a href="#">Website Eduskunta Riksdagen</a> (Parliament of Finland)	Postponement draft proposal published. (15 April 2025)
<b>France</b>	Directive transposed. (6 December 2023)	<a href="#">Website Gouvernement de la République française</a> (French Government)	Postponement directive transposed. (2 May 2025)
<b>Germany</b>	Revised draft proposal published. (10 July 2025)	<a href="#">Website Bundesministerium der Justiz</a> (German Ministry of Justice)	Postponement included in revised draft proposal. (10 July 2025)
<b>Greece</b>	Directive transposed. (12 December 2024)	<a href="#">Website ΒΟΥΛΗ ΤΩΝ ΕΛΛΗΝΩΝ</a> (Hellenic Parliament)	
<b>Hungary</b>	Directive transposed. (12 December 2023)	<a href="#">Website Nemzeti Jogszabálytár</a> (National Legal Repository of Hungary)	Postponement directive transposed. (20 June 2025)
<b>Iceland</b>	Draft bill is not generally available yet.		
<b>Ireland</b>	Directive transposed. (5 July 2024)	<a href="#">Website An Roinn Fiontar, Trádála agus Fostaíochta</a> (Department of Enterprise, Trade and Employment of Ireland)	

# Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (3/4)

Country	Status and Date	Source	„Stop the clock“ Legislation
Italy	Directive transposed. (6 September 2024)	<a href="#">Website</a> <i>Gazzetta Ufficiale</i>	
Latvia	Directive transposed. (26 September 2024)	<a href="#">Website</a> <i>Valsts kanceleja</i> (State Chancellery of Latvia)	Postponement draft proposal published. (12 June 2025)
Lithuania	Directive transposed. (25 June 2024)	<a href="#">Website</a> <i>Lietuvos Respublikos Seimas</i> (Parliament of Lithuania)	Postponement directive transposed. (11 June 2025)
Liechtenstein	Directive transposed. (7 March 2024)	<a href="#">Website</a> <i>Landesverwaltung Fürstentum Liechtenstein</i> (state administration of principality of Liechtenstein) Bill: <a href="#">Original</a>	Postponement initiated. Draft proposal is not generally available yet. (8 July 2025)
Luxembourg	Revised draft proposal published. (25 October 2024)	<a href="#">Website</a> <i>Chambre des Députés</i> (Chamber of Deputies)	Postponement draft proposal published. (6 May 2025)
Malta	Draft bill is not generally available yet.		
Netherlands	Revised draft proposal published. (13 January 2025)	<a href="#">Website</a> <i>Rijksoverheid</i> (National Government of Netherlands)	
Norway	Directive transposed. (21 June 2024)	<a href="#">Website</a> <i>Regjeringen</i> (Norwegian Government)	

# Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (4/4)

Country	Status and Date	Source	„Stop the clock“ Legislation
Poland	Directive transposed. (6 December 2024)	<a href="#">Website Sejm</a> (Polish Parliament)	Postponement directive transposed. (9 July 2025)
Portugal	Draft bill is not generally available yet.		
Romania	Directive transposed. (12 January 2024)	<a href="#">Website Agenția Națională de Administrare Fiscală</a> (National Agency for Fiscal Administration)	
Slovakia	Directive transposed; final wording not yet generally available. (10 January 2024)	<a href="#">Website Národná rada Slovenskej republiky</a> (National Council of Slovakia)	
Slovenia	Directive transposed. (30 November 2024)	<a href="#">Website Državni zbor Republika Slovenija</a> (National Assembly of Slovenia)	
Spain	Draft law approved by Council of Ministers. Approval of Congress is still pending. (28 October 2024)	<a href="#">Website Ministerio De Asuntos Economicos Y Transformacion Digital</a> (Ministry of Economic Affairs)	
Sweden	Directive transposed. (29 May 2024)	<a href="#">Website Regeringskansliet</a> (Government of Sweden)	Postponement draft proposal published. (12 May 2025)