

# **GIBSON DUNN**

## **CSRD**

### **Transposition**

### **Tracker**

As of September 11, 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“<br>Legislation                                                               |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Austria        | Draft proposal published.<br>(13 January 2025)                                                                                                                         | <a href="#">Website</a> <i>Parlament Österreich</i><br>(Austrian Parliament)                                                    |                                                                                               |
| Belgium        | Directive transposed.<br>(2 December 2024)                                                                                                                             | <a href="#">Website</a> <i>La Chambre des<br/>représentants de Belgique</i><br>(Chamber of Representatives<br>of Belgium)       |                                                                                               |
| Bulgaria       | Directive transposed.<br>(14 August 2024)                                                                                                                              | <a href="#">Website</a> <i>Народно събрание<br/>на Република България</i><br>(National Assembly of the<br>Republic of Bulgaria) | One year postponement<br>transposed, but not in line with<br>Omnibus I.<br>(28 February 2025) |
| Croatia        | Directive transposed.<br>(19 July 2024)                                                                                                                                | <a href="#">Website</a> <i>Ministarstvo Financija</i><br>(Ministry of Finance)                                                  |                                                                                               |
| Cyprus         | Directive transposed.<br>(29 July 2025)                                                                                                                                | <a href="#">Website</a> <i>Επίσημη Εφημερίδα<br/>της Δημοκρατίας</i> (Official<br>Gazette of the Republic<br>Cyprus)            | Postponement included in<br>legislation.                                                      |
| Czech Republic | Directive partially transposed.<br>The bill implements the<br>Directive's phase one<br>requirements. Phase two will<br>be transposed separately.<br>(22 November 2023) | <a href="#">Website</a> <i>Ministerstvo financí<br/>České republiky</i><br>(Ministry of Finance of the<br>Czech Republic)       |                                                                                               |
| Denmark        | Directive transposed.<br>(2 May 2024)                                                                                                                                  | <a href="#">Website</a> <i>Folketinget</i><br>(Parliament of Denmark)                                                           | Postponement draft proposal<br>published.<br>(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“<br>Legislation                                           |
|---------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| Estonia | Directive transposed.<br>(7 January 2025)                  | <a href="#">Website Riigikogu</a><br>(Parliament of Estonia)                                                                      | Postponement directive<br>transposed.<br>(25 June 2025)                   |
| Finland | Directive transposed.<br>(21 December 2023)                | <a href="#">Website Eduskunta Riksdagen</a><br>(Parliament of Finland)                                                            | Postponement draft proposal<br>published.<br>(15 April 2025)              |
| France  | Directive transposed.<br>(6 December 2023)                 | <a href="#">Website Gouvernement de la République française</a><br>(French Government)                                            | Postponement directive<br>transposed.<br>(2 May 2025)                     |
| Germany | Revised draft proposal<br>published.<br>(3 September 2025) | <a href="#">Website Bundesministerium der Justiz</a><br>(German Ministry of Justice)                                              | Postponement included in<br>revised draft proposal.<br>(3 September 2025) |
| Greece  | Directive transposed.<br>(12 December 2024)                | <a href="#">Website ΒΟΥΛΗ ΤΩΝ ΕΛΛΗΝΩΝ</a><br>(Hellenic Parliament)                                                                |                                                                           |
| Hungary | Directive transposed.<br>(12 December 2023)                | <a href="#">Website Nemzeti Jogszabálytár</a><br>(National Legal Repository of Hungary)                                           | Postponement directive<br>transposed.<br>(20 June 2025)                   |
| Iceland | Draft bill is not generally<br>available yet.              |                                                                                                                                   |                                                                           |
| Ireland | Directive transposed.<br>(5 July 2024)                     | <a href="#">Website An Roinn Fiontar, Trádála agus Fostaíochta</a><br>(Department of Enterprise, Trade and Employment of Ireland) | Postponement directive<br>transposed.<br>(7 July 2025)                    |

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

| Country       | Status and Date                                           | Source                                                                                                                                                                   | „Stop the clock“<br>Legislation                            |
|---------------|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Italy         | Directive transposed.<br>(6 September 2024)               | <a href="#">Website</a> <i>Gazzetta Ufficiale</i>                                                                                                                        | Postponement directive<br>transposed.<br>(9 August 2025)   |
| Latvia        | Directive transposed.<br>(26 September 2024)              | <a href="#">Website</a> <i>Valsts kanceleja</i><br>(State Chancellery of Latvia)                                                                                         | Postponement directive<br>transposed.<br>(12 August 2025)  |
| Lithuania     | Directive transposed.<br>(25 June 2024)                   | <a href="#">Website</a> <i>Lietuvos Respublikos Seimas</i><br>(Parliament of Lithuania)                                                                                  | Postponement directive<br>transposed.<br>(11 June 2025)    |
| Liechtenstein | Directive transposed.<br>(7 March 2024)                   | <a href="#">Website</a> <i>Landesverwaltung Fürstentum Liechtenstein</i><br>(state administration of<br>principality of Liechtenstein)<br>Bill: <a href="#">Original</a> | Postponement draft proposal<br>published.<br>(8 July 2025) |
| Luxembourg    | Revised draft proposal<br>published.<br>(25 October 2024) | <a href="#">Website</a> <i>Chambre des Députés</i><br>(Chamber of Deputies)                                                                                              | Postponement draft proposal<br>published.<br>(6 May 2025)  |
| Malta         | Draft bill is not generally<br>available yet.             |                                                                                                                                                                          |                                                            |
| Netherlands   | Revised draft proposal<br>published.<br>(13 January 2025) | <a href="#">Website</a> <i>Rijksoverheid</i><br>(National Government of<br>Netherlands)                                                                                  |                                                            |
| Norway        | Directive transposed.<br>(21 June 2024)                   | <a href="#">Website</a> <i>Regjeringen</i><br>(Norwegian Government)                                                                                                     | Postponement directive<br>transposed.<br>(3 July 2025)     |

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

| Country  | Status and Date                                                                                                  | Source                                                                                                                      | „Stop the clock“<br>Legislation                            |
|----------|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Poland   | Directive transposed.<br>(6 December 2024)                                                                       | <a href="#">Website Sejm</a><br>(Polish Parliament)                                                                         | Postponement directive<br>transposed.<br>(9 July 2025)     |
| Portugal | Draft bill is not generally<br>available yet.                                                                    |                                                                                                                             |                                                            |
| Romania  | Directive transposed.<br>(12 January 2024)                                                                       | <a href="#">Website Agenția Națională de<br/>Administrare Fiscală</a><br>(National Agency for Fiscal<br>Adminstration)      | Postponement directive<br>transposed.<br>(22 August 2025)  |
| Slovakia | Directive transposed; final<br>wording not yet generally<br>available.<br>(10 January 2024)                      | <a href="#">Website Národná rada<br/>Slovenskej republiky</a><br>(National Council of Slovakia)                             | Postponement directive<br>transposed.<br>(10 July 2025)    |
| Slovenia | Directive transposed.<br>(30 November 2024)                                                                      | <a href="#">Website Držvani zbor<br/>Republika Slovenija</a><br>(National Assembly of<br>Slovenia)                          |                                                            |
| Spain    | Draft law approved by Council<br>of Ministers.<br>Approval of Congress is still<br>pending.<br>(28 October 2024) | <a href="#">Website Ministerio De Asuntos<br/>Economicos Y Transformacion<br/>Digital</a><br>(Ministry of Economic Affairs) |                                                            |
| Sweden   | Directive transposed.<br>(29 May 2024)                                                                           | <a href="#">Website Regeringskansliet</a><br>(Government of Sweden)                                                         | Postponement draft proposal<br>published.<br>(12 May 2025) |