

GIBSON DUNN

CSRD

Transposition

Tracker

As of December 31, 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	Revised Draft proposal published. (18 November 2025)	Website <i>Parlament Österreich</i> (Austrian Parliament)	Postponement included in legislation.
Belgium	Directive transposed. (2 December 2024)	Website <i>La Chambre des représentants de Belgique</i> (Chamber of Representatives of Belgium)	Postponement directive transposed. (23 December 2025)
Bulgaria	Directive transposed. (14 August 2024)	Website <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)	Website <i>Ministarstvo Financija</i> (Ministry of Finance)	Postponement directive transposed. (1 October 2025)
Cyprus	Directive transposed. (29 July 2025)	Website <i>Επίσημη Εφημερίδα της Δημοκρατίας</i> (Official Gazette of the Republic Cyprus)	Postponement included in legislation.
Czech Republic	Directive partially transposed. The bill implements the Directive's phase one requirements. Phase two will be transposed separately. (22 November 2023)	Website <i>Ministerstvo financí České republiky</i> (Ministry of Finance of the Czech Republic)	Postponement directive transposed. (2 September 2025)
Denmark	Directive transposed. (2 May 2024)	Website <i>Folketinget</i> (Parliament of Denmark)	Postponement directive transposed. (2 December 2025)

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

Country	Status and Date	Source	„Stop the clock“ Legislation
Estonia	Directive transposed. (7 January 2025)	Website Riigikogu (Parliament of Estonia)	Postponement directive transposed. (25 June 2025)
Finland	Directive transposed. (21 December 2023)	Website Eduskunta Riksdagen (Parliament of Finland)	Postponement directive transposed. (14 November 2025)
France	Directive transposed. (6 December 2023)	Website Gouvernement de la République française (French Government)	Postponement directive transposed. (2 May 2025)
Germany	Revised draft proposal published. (3 September 2025)	Website Bundesministerium der Justiz (German Ministry of Justice)	Postponement included in revised draft proposal. (3 September 2025)
Greece	Directive transposed. (12 December 2024)	Website ΒΟΥΛΗ ΤΩΝ ΕΛΛΗΝΩΝ (Hellenic Parliament)	Postponement directive transposed. (28 November 2025)
Hungary	Directive transposed. (12 December 2023)	Website Nemzeti Jogszabálytár (National Legal Repository of Hungary)	Postponement directive transposed. (20 June 2025)
Iceland	Draft bill is not generally available yet.		
Ireland	Directive transposed. (5 July 2024)	Website An Roinn Fiontar, Trádála agus Fostaíochta (Department of Enterprise, Trade and Employment of Ireland)	Postponement directive transposed. (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“ Legislation
Italy	Directive transposed. (6 September 2024)	Website <i>Gazzetta Ufficiale</i>	Postponement directive transposed. (9 August 2025)
Latvia	Directive transposed. (26 September 2024)	Website <i>Valsts kanceleja</i> (State Chancellery of Latvia)	Postponement directive transposed. (12 August 2025)
Lithuania	Directive transposed. (25 June 2024)	Website <i>Lietuvos Respublikos Seimas</i> (Parliament of Lithuania)	Postponement directive transposed. (11 June 2025)
Liechtenstein	Directive transposed. (7 March 2024)	Website <i>Landesverwaltung Fürstentum Liechtenstein</i> (state administration of principality of Liechtenstein) Bill: Original	Postponement directive transposed. (5 September 2025)
Luxembourg	Revised draft proposal published. (25 October 2024)	Website <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)	Website <i>Rijksoverheid</i> (National Government of Netherlands)	Postponement included in revised draft proposal. (11 November 2025)
Norway	Directive transposed. (21 June 2024)	Website <i>Regjeringen</i> (Norwegian Government)	Postponement directive transposed. (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“ Legislation
Poland	Directive transposed. (6 December 2024)	Website Sejm (Polish Parliament)	Postponement directive transposed. (9 July 2025)
Portugal	Draft bill is not generally available yet.		
Romania	Directive transposed. (12 January 2024)	Website Agenția Națională de Administrare Fiscală (National Agency for Fiscal Adminstration)	Postponement directive transposed. (22 August 2025)
Slovakia	Directive transposed; final wording not yet generally available. (10 January 2024)	Website Národná rada Slovenskej republiky (National Council of Slovakia)	Postponement directive transposed. (10 July 2025)
Slovenia	Directive transposed. (30 November 2024)	Website Držvani zbor Republika Slovenija (National Assembly of Slovenia)	Postponement directive transposed. (8 October 2025)
Spain	Draft law approved by Council of Ministers. Approval of Congress is still pending. (28 October 2024)	Website Ministerio De Asuntos Economicos Y Transformacion Digital (Ministry of Economic Affairs)	
Sweden	Directive transposed. (29 May 2024)	Website Regeringskansliet (Government of Sweden)	Postponement directive transposed. (26 November 2025)