GIBSON DUNN

CSRD Transposition Tracker

As of September 11, 2026

GIBSON DUNN

Overview – CSRD Implementation in EU Member States and EEA States



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



Overview – EU Omnibus Directive Implementation in EU Member States and EEA States



Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (1/6)

Country	Status and Date	„Stop the clock“ Legislation	Omnibus I
Austria	Directive transposed. (18 February 2026) Website *Parlament Österreich* (Austrian Parliament)	Postponement included in legislation.	Directive partially transposed. (18 February 2026) Website
Belgium	Directive transposed. (2 December 2024) Website *La Chambre des représentants de Belgique* (Chamber of Representatives of Belgium)	Postponement directive transposed. (23 December 2025) Website	Directive not transposed.
Bulgaria	Directive transposed. (14 August 2024) Website *Народно събрание на Република България* (National Assembly of the Republic of Bulgaria)	Postponement directive transposed. (30 December 2025) Website	Directive not transposed.
Croatia	Directive transposed. (19 July 2024) Website Ministarstvo Financija (Ministry of Finance)	Postponement directive transposed. (1 October 2025) Website	Directive transposed. (1 June 2026) Website
Cyprus	Directive transposed. (29 July 2025) Website *Επίσημη Εφημερίδα της Δημοκρατίας* (Official Gazette of the Republic Cyprus)	Postponement included in legislation.	Implementation in legislation. (19 June 2026) Website

Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (2/6)

Country	Status and Date	„Stop the clock“ Legislation	Omnibus I
Czech Republic	Directive partially transposed. The bill implements the Directive‘s phase one requirements. Phase two will be transposed separately. (22 November 2023) Website *Ministerstvo financí České republiky* (Ministry of Finance of the Czech Republic)	Postponement directive transposed. (2 September 2025) Website	Directive not transposed.
Denmark	Directive transposed. (2 May 2024) Website *Folketinget* (Parliament of Denmark)	Postponement directive transposed. (2 December 2025) Website	Directive not transposed.
Estonia	Directive transposed. (7 January 2025) Website *Riigikogu* (Parliament of Estonia)	Postponement directive transposed. (25 June 2025) Website	Implementation in consultation. (26 May 2026) Website
Finland	Directive transposed. (21 December 2023) Website *Eduskunta Riksdagen* (Parliament of Finland)	Postponement directive transposed. (14 November 2025) Website	Implementation in consultation. (3 December 2025) Website
France	Directive transposed. (6 December 2023) Website *Gouvernement de la République française* (French Government)	Postponement directive transposed. (2 May 2025) Website	Directive not transposed.

Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (3/6)

Country	Status and Date	„Stop the clock“ Legislation	Omnibus I
Germany	Revised draft proposal published. (3 September 2025) Amendment to the government draft bill published. (30 March 2026) Website *Bundesministerium der Justiz* (German Ministry of Justice) Website *Bundestag* (German Federal Parliament)	Postponement included in revised draft proposal. (3 September 2025) Postponement included in Amendment (30 March 2026) Website	Directive not transposed.
Greece	Directive transposed. (12 December 2024) Website *ΒΟΥΛΗ ΤΩΝ ΕΛΛΗΝΩΝ* (Hellenic Parliament)	Postponement directive transposed. (28 November 2025) Website	Directive not transposed.
Hungary	Directive transposed. (12 December 2023) Website *Nemzeti Jogszabálytár* (National Legal Repository of Hungary)	Postponement directive transposed. (20 June 2025)	Directive not transposed.
Iceland (EEA State)	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) Website	Directive not transposed.

Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (4/6)

Country	Status and Date	„Stop the clock“ Legislation	Omnibus I
Italy	Directive transposed. (6 September 2024) Website *Gazzetta Ufficiale*	Postponement directive transposed. (9 August 2025) Website	Directive not transposed.
Latvia	Directive transposed. (26 September 2024) Website *Valsts kanceleja* (State Chancellery of Latvia)	Postponement directive transposed. (24 October 2025) Website	Directive not transposed.
Lithuania	Directive transposed. (25 June 2024) Website *Lietuvos Respublikos Seimas* (Parliament of Lithuania)	Postponement directive transposed. (11 June 2025) Website	Directive transposed. (9 April 2026) Website
Liechtenstein (EEA State)	Directive transposed. (7 March 2024) Website *Landesverwaltung Fürstentum Liechtenstein* (state administration of principality of Liechtenstein) Bill: Original	Postponement directive transposed. (5 September 2025)	Implementing legislation introduced. (4 August 2026) Website
Luxembourg	Revised draft proposal published. (25 October 2024) Website Chambre des Députés (Chamber of Deputies)	Postponement draft proposal published. (6 May 2025) Website	Directive not transposed.
Malta	Directive transposed. (26 February 2026) Website *Parliament of Malta*	Postponement included in legislation.	Directive not transposed.

Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (5/6)

Country	Status and Date	„Stop the clock“ Legislation	Omnibus I
Netherlands	Revised draft proposal published. (13 January 2025) Website *Rijksoverheid* (National Government of Netherlands)	Postponement included in revised draft proposal. (11 November 2025) Website	Directive not transposed.
Norway (EEA State)	Directive transposed. (21 June 2024) Website *Regjeringen* (Norwegian Government)	Postponement directive transposed. (3 July 2025) Website	Implementing legislation introduced. (16 February 2026) Website
Poland	Directive transposed. (6 December 2024) *Website Sejm* (Polish Parliament)	Postponement directive transposed. (9 July 2025) Website	Implementing legislation introduced. (2 Setember 2026) Website
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) Website	Directive not transposed.

Status Per Jurisdiction - CSRD Implementation in EU Member States and EEA States (6/6)

Country	Status and Date	„Stop the clock“ Legislation	Omnibus I
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) Website	Directive in Consultation.
Slovenia	Directive transposed. (30 November 2024) Website Drzvani zbor Republika Slovenija (National Assembly of Slovenia)	Postponement directive transposed. (8 October 2025) Website	Directive transposed. (6 July 2026) Website
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)	Directive not transposed.	Directive not transposed.
Sweden	Directive transposed. (29 May 2024) Website *Regeringskansliet* (Government of Sweden)	Postponement directive transposed. (26 November 2025) Website	Directive in Consultation. (17 April 2026) Website