

GIBSON DUNN

CSRD

Transposition

Tracker

As of January 15, 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



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

Country	Status and Date	Source
Austria	Draft of the bill is currently under preparation by the Ministry of Justice. Draft bill is not generally available yet.	Website Bundesministerium Klimaschutz, Umwelt, Energie, Mobilität, Innovation und Technologie, Österreich (<i>Federal Ministry for Climate Protection, Environment, Energy, Mobility, Innovation, Technology, Austria</i>)
Belgium	Directive transposed. (2 December 2024)	Website <i>La Chambre des représentants de Belgique</i> (Chamber of Representatives of Belgium)
Bulgaria	Directive transposed. (14 August 2024)	Website <i>Народно събрание на Република България</i> (National Assembly of the Republic of Bulgaria)
Croatia	Directive transposed. (19 July 2024)	Website Ministarstvo Financija (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)	Website <i>Ministerstvo financí České republiky</i> (Ministry of Finance of the Czech Republic)
Denmark	Directive transposed. (2 May 2024)	Website <i>Folketinget</i> (Parliament of Denmark)

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

Country	Status and Date	Source
Estonia	Directive partially transposed. Bill is not generally available yet. (7 October 2024)	Website Riigikogu (Parliament of Estonia)
Finland	Directive transposed. (21 December 2023)	Website Eduskunta Riksdagen (Parliament of Finland)
France	Directive transposed. (6 December 2023)	Website Gouvernement de la République française (French Government)
Germany	Draft Proposal published. (24 July 2024)	Website Bundesministerium der Justiz (German Ministry of Justice)
Greece	Directive transposed. (12 December 2024)	Website ΒΟΥΛΗ ΤΩΝ ΕΛΛΗΝΩΝ (Hellenic Parliament)
Hungary	Directive transposed. (12 December 2023)	Website Nemzeti Jogszabálytár (National Legal Repository of Hungary)
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)

**Status per jurisdiction -
CSRD
Implementation
in EU Member
States and EEA
States (3/4)**

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

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

Country	Status and Date	Source
Poland	Directive transposed. (6 December 2024)	Website Sejm (Polish Parliament)
Portugal	Draft bill is not generally available yet.	
Romania	Directive transposed. (12 January 2024)	Website Agenția Națională de Administrare Fiscală (National Agency for Fiscal Administration)
Slovakia	Directive transposed; final wording not yet generally available. (10 January 2024)	Website Národná rada Slovenskej republiky (National Council of Slovakia)
Slovenia	Directive transposed. (30 November 2024)	Website Drzvani zbor Republika Slovenija (National Assembly of Slovenia)
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)