








# CSRD transposition tracker

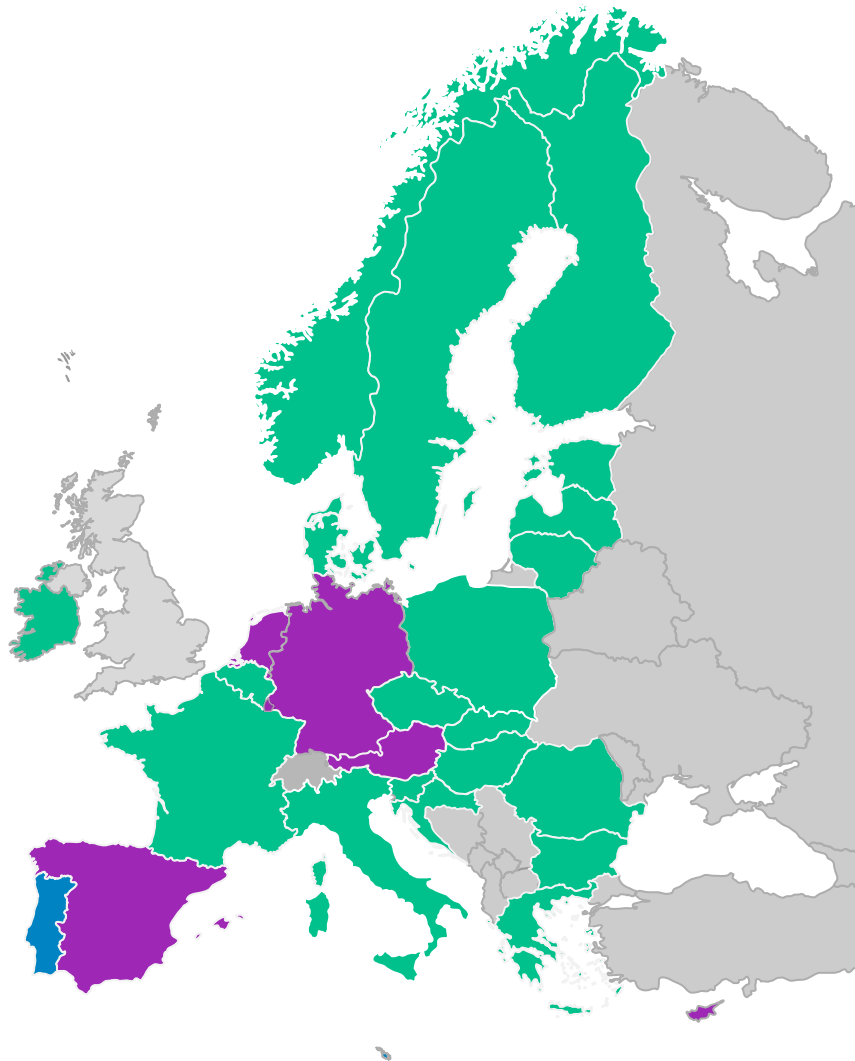
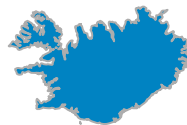
Last updated on: 5 May 2025

# CSRD TRANSPOSITION STATUS

The map illustrates the transposition progress across EEA countries. We collect and share this information in conjunction with Accountancy Europe members. This tracker is continuously updated as new information becomes available

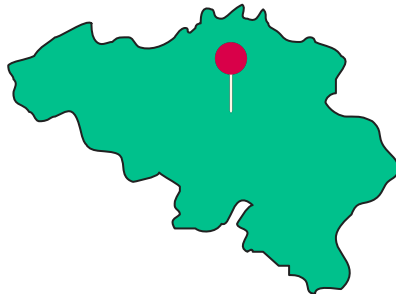
-  20 Member States: transposed
-  6 Member States: draft proposal introduced
-  3 Member States: draft in progress/consultation

-  The map gives an indicative overview as the CSRD transposition is ongoing in some Member States
-  Information presented as of 5 May 2025



Disclaimer: Accountancy Europe makes every effort to ensure, but cannot guarantee, that the presented information is accurate, and we cannot accept any liability in relation to this information.

# BELGIUM



## Transposition date

28 November 2024

## Links to transposed law



[projet de loi](#)

## Scope

companies in scope:

- 2380 for 2024
- 2500 for 2025

## Country specific provisions

- limiting the information that can be reasonably requested from the value chain as per EFRAG VSME standard
- cannot request value chain actors to obtain assurance over the information they provide

## Sanctions

- €50 – €10,000 fines in case of non-compliance
- between 1 month and 1 year in prison for fraudulent breaches

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✗ independent assurance service providers

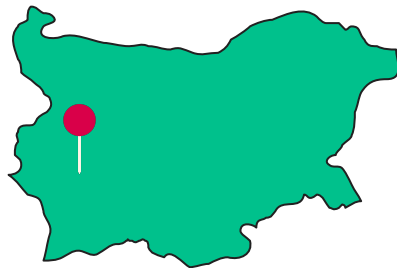
## Assurance providers supervision

Collège de supervision des réviseurs d'entreprises / College van Toezicht op de Bedrijfsrevisoren (CSR-CTR)

## (National) assurance standard

IBR-IRE to provide guidance and tools to support limited assurance engagements

# BULGARIA



## Transposition date

4 September 2024

## Links to transposed law



[Accounting Act](#)

[Independent Financial Accounting Act](#)

## Scope

companies in scope: 800 in total

## Sanctions

- fines between €255 and €7,600 in case of non-compliance

## Assurance providers

- ✓ statutory auditors
- ✗ another auditor
- ✗ independent assurance service providers

## Assurance providers supervision

Commission for Public Oversight of Statutory Auditors (CPOSA)

## (National) assurance standard

none

# CROATIA



## Transposition date

12 July 2024

## Links to transposed law



[Accounting law](#)

[Law on amendment to the Audit law](#)

## Scope

companies in scope:

- 50 for 2024
- 470 for 2025

## Sanctions

- fines between €1,320 and €13,270 for companies in case of non-compliance
- fines between €660 and €2,650 for responsible persons within companies in case of non-compliance

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✗ independent assurance service providers

## Assurance providers supervision

Ministry of Finance (MoF)

## (National) assurance standard

International Assurance Standard ISAE 3000 (revised) is expected to be used for limited assurance engagements

# CZECH REPUBLIC

## Transposition date

1 January 2024

## Links to transposed law



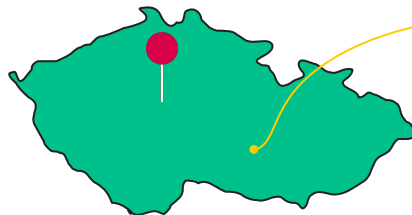
[Accounting Act](#)  
[Act on auditors](#)

## Scope

companies in scope: 2000 in total

## Sanctions

- fines up to 3% of the total value of assets can be imposed in case of non-compliance
- tax office deals with offenses



The CSRD will be  
transposed in two  
phases

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✗ independent assurance service providers

## Assurance providers supervision

Public Audit Oversight Board (PAOB); Chamber of Auditors of the Czech Republic (administrative sanctions)

## (National) assurance standard

International Assurance Standards ISAE 3000 (revised) and ISSA 5000

# DENMARK



## Transposition date

2 May 2024

## Links to transposed law



[Law No 480 of 22/05/2024](#)

## Scope

companies in scope: 2472 in total

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✓ independent assurance service providers

## Sanctions

- a company can be requested to correct mistakes immediately or for the next year's report
- ultimately, a company might be taken to court
- there are no financial penalties as such foreseen for non-compliance

## Assurance providers supervision

Danish Business Authority & Disciplinary Board for Approved Auditors

## (National) assurance standard

FSR to provide guidance on limited assurance engagements, incl. standards to use i.e. ISAE 3000 (revised), ISSA 5000, CEA OB guidance



# ESTONIA



## Transposition date

17 December 2024

## Links to transposed law



[Auditors Activities Act](#)

## Scope

- 8-10 large, listed companies to report in 2025
- 250-300 to report in 2026

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✗ independent assurance service providers

## Sanctions

- companies late with the report may be fined based on their size and past violations
- continued non-compliance can lead to removing the company from the business register and losing its legal status
- the removal from the register cannot occur until 3 months after the annual report deadline

## Assurance providers supervision

The Auditing Activities Oversight Board

## (National) assurance standard

International Assurance Standards ISAE 3000  
(revised)



# FINLAND

## Transposition date

1 January 2024

## Links to transposed law



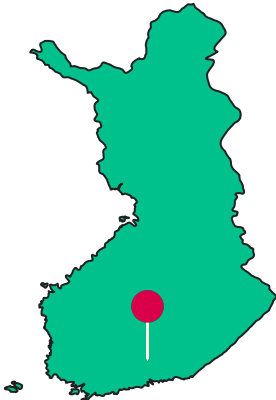
[Auditing Act](#)

## Scope

companies in scope: 1270 in total

## Sanctions

- administrative sanctions apply in case of failure to comply with requirements, for instance, a late fee payment
- criminal code provisions might apply if specific conditions outlined in the code are met



## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- x independent assurance service providers

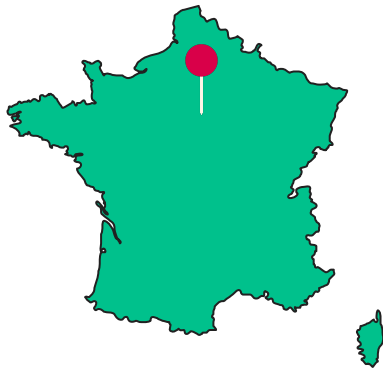
## Assurance providers supervision

Auditor Oversight Unit (AOU)

## (National) assurance standard

Suomen Tilintarkastajat ry. issued national sustainability assurance guidance

# FRANCE



## Transposition date

6 December 2023

## Links to transposed law

[Decree No 2024-60](#)

[Decree No 2023-1394](#)

[Arrêté of 28 December 2023 \(i\)](#)

[Arrêté of 28 December 2023 \(ii\)](#)

## Scope

companies in scope 4600 in total

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✓ independent assurance service providers

## Sanctions

- any person may request the court to order the company (under penalty) to communicate the report or to appoint a representative responsible for this communication
- possible to exclude the company that has not published its sustainability report from public procurement procedures
- failure to appoint an assurance provider: €30,000 fine and two years imprisonment for the manager
- obstructing the assurance provider's checks: €75,000 fine and five years imprisonment for the manager

## Assurance providers supervision

Haute Autorité de l'Audit (H2A)

## (National) assurance standard

H2A issued CSRD limited assurance guidance

# GREECE



## Transposition date

12 December 2024

## Links to transposed law



[Law 5164/2024](#)

## Scope

companies in scope: unknown at this time

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✓ independent assurance service providers

## Sanctions

- fines between € 100 and €100.000 for non-compliant companies
- fines up to €100.000 to auditors and €500.000 to audit firms for not meeting the requirements
- criminal sanctions shall apply to board members who do not include sustainability information in the report and to auditors making false opinions

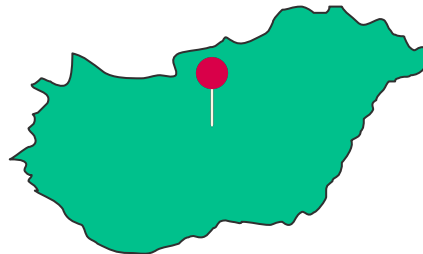
## Assurance providers supervision

Hellenic Accounting and Auditing Standards Oversight Board (HAASOB)

## (National) assurance standard

unknown at this time

# HUNGARY



## Transposition date

1 January 2024

## Links to transposed law



[Act C of 2000](#)

## Scope

companies in scope: 429 in total

## Sanctions

unknown at this time

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- x independent assurance service providers

## Assurance providers supervision

Ministry of Economy

## (National) assurance standard

International Assurance Standards ISAE 3000  
(revised)



# IRELAND



**Transposition date**  
5 July 2024

**Links to transposed law**

 [S.I. No. 336 of 2024](#)

**Scope**  
companies in scope: 1500 in total

**Sanctions**

- sustainability report forms part of the annual director's report and failure to comply with the rules can be punishable by a fine and/or imprisonment

**Assurance providers**

- ✓ statutory auditors
- ✓ another auditor
- x independent assurance service providers

**Assurance providers supervision**  
Irish Auditing and Accounting Supervisory Authority (IAASA)

**(National) assurance standard**  
IAASA adopted the International Assurance Standard ISAE 3000 (revised) for limited assurance engagements



# ITALY



## Transposition date

10 June 2024

## Links to transposed law



[Decree-law 125 of 6 September 2024](#)

## Scope

companies in scope: 4000 in total

## Sanctions

- for listed companies, in the first two years fines are capped at €150,000 (for individuals and directors) or €2,500,000 (for companies)
- for non-listed companies, the remedies provided by the Civil Code apply

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✗ independent assurance service providers

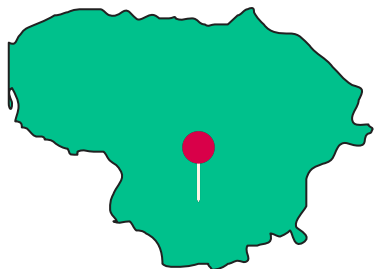
## Assurance providers supervision

Italian Securities and Exchange Commission (CONSOB) and Ministry of Economy and Finance

## (National) assurance standard

a national assurance is expected to be developed

# LITHUANIA



## Transposition date

1 July 2024

## Links to transposed law



[Law No XIV-2811](#)

[Law No VIII-1227](#)

## Scope

companies in scope: up to 300 in total

## Sanctions

administrative liability and monetary fines can be imposed in case of failure to prepare and submit the annual reports (as part of general liability applicable to annual reporting); if a company fails to submit the reports for two consecutive years, the liquidation of that company is initiated; no separate liability for sustainability reporting is foreseen in case of non-compliance

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✓ independent assurance service providers

## Assurance providers supervision

- Authority of Audit, Accounting, Property Valuation and Insolvency Management under the Ministry of Finances (AVNT) - for Public Interest Entities (PIEs) assurance
- Lithuanian Chamber of Auditors (LCA) - for non-PIEs assurance

## (National) assurance standard

International Assurance Standard ISAE 3000 (revised) is expected to be used for limited assurance engagements

# NORWAY



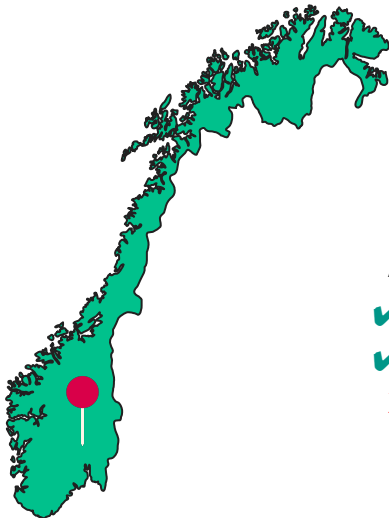
**Transposition date**  
21 May 2024

**Links to transposed law**

 [Prop.57 L \(2023-2024\)](#)

**Scope**  
companies in scope: 1250 in total

**Sanctions**  
unknown at this time



- Assurance providers**
- ✓ statutory auditors
  - ✓ another auditor
  - x independent assurance service providers

**Assurance providers supervision**  
Financial Supervisory Authority of Norway (FSAN)

**(National) assurance standard**  
unknown at this time





# ROMANIA

**Transposition date**  
12 January 2024

**Links to transposed law**

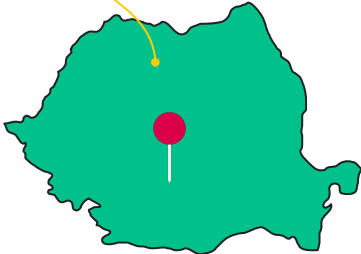


[Order No.85 of 12 January 2024](#)  
[Government Emergency Ordinance No.137 of 3 December 2024](#)

**Scope**  
companies in scope: 700 in total

- Assurance providers**
- ✓ statutory auditors
  - ✗ another auditor
  - ✗ independent assurance service providers

**The CSRD will be transposed in two phases**



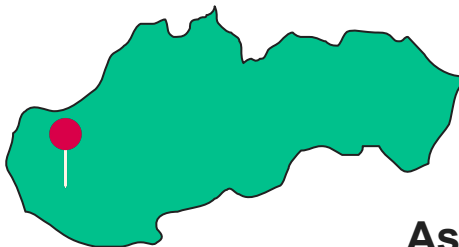
**Sanctions**  
ASPAAS responsible for sustainability reporting investigations and sanctions imposed on auditors and audit firms, including:

- public warning
- administrative fines
- temporary ban, up to 3 years, from conducting financial audits and/or signing audit reports
- authorisation withdrawal (for individuals - the loss of auditor status)

**Assurance providers supervision**  
Autoritatea pentru Supravegherea Publică a Activității de Audit Statutar (ASPAAS)

**(National) assurance standard**  
International Assurance Standard ISAE 3000 (revised) will be used for limited assurance engagements

# SLOVAKIA



**Transposition date**  
1 June 2024

**Links to transposed law**

 [Law No. 105/2024](#)

**Scope**  
companies in scope: unknown at this time

**Sanctions**  
unknown at this time

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✗ independent assurance service providers

## Assurance providers supervision

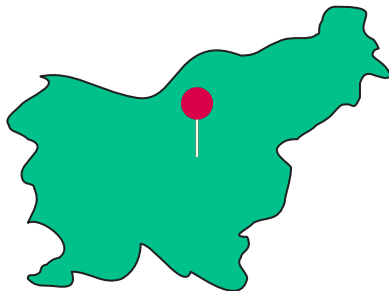
Auditing Oversight Authority (UDVA)

## (National) assurance standard

The Slovak Chamber of Auditors is expected to issue an assurance standard



# SLOVENIA



## Transposition date

18 December 2024

## Links to transposed law



[ZGD-1M](#)

## Scope

companies in scope: 170 in total

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✗ independent assurance service providers

## Sanctions

- large companies may face fines between €6,000 and €30,000
- medium-sized companies between €4,000 and €20,000
- small companies between €1,000 and €10,000
- responsible individuals may be fined between €300 and €2,500

## Assurance providers supervision

Agency for Public Oversight over Auditing (ANR)

## (National) assurance standard

Slovenia will not apply a national assurance standard

# SWEDEN

## Transposition date

29 May 2024

## Links to transposed law



[SFS 2024:347](#)

[SFS 2024:350](#)

[SFS 2024:355](#)

[SFS 2024:356](#)

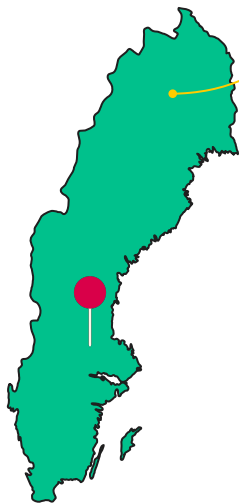
## Scope

companies in scope:

- 1600-2000 large companies
- 100 listed SMEs
- 140 financial institutions

## Sanctions

unknown at this time



Sweden postponed the first-year of CSRD reporting by one year

## Assurance providers

- ✓ statutory auditors
- ✓ another auditor
- ✗ independent assurance service providers

## Assurance providers supervision

Swedish Inspectorate of Auditors (SIA)

## (National) assurance standard

national recommendation (RevR 19) based on existing material such as International Assurance Standard ISAE 3000 (revised), ISSA 5000, H2A French guidance, EC FAQs, and CEA OB guidelines