






CSRD transposition tracker

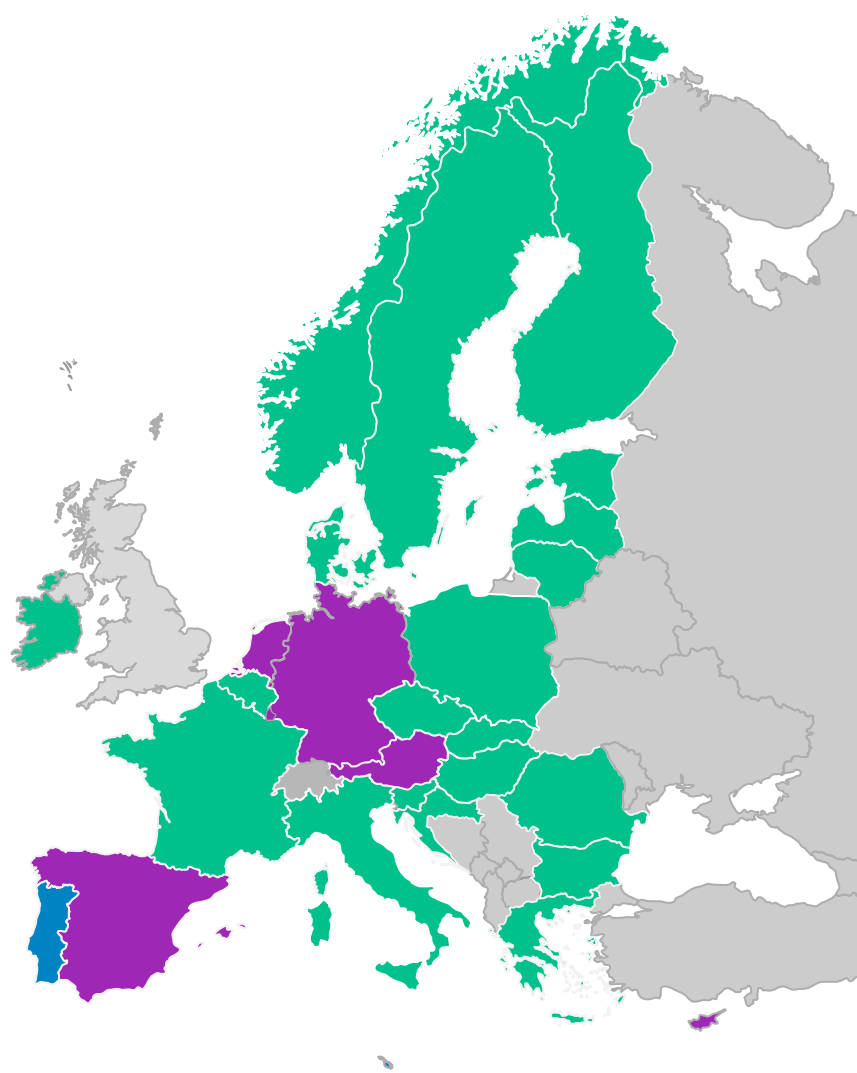
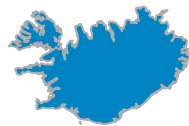
Last updated on: 24 January 2025

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

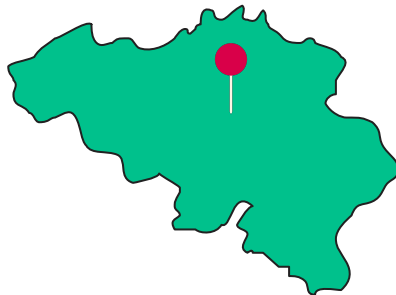
-  20 Member States: transposed
-  6 Member States: draft proposal introduced
-  3 Member States: draft in progress/consultation

- The map gives an indicative overview as the CSRD transposition is ongoing in some Member States
- Information presented as of 24 January 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

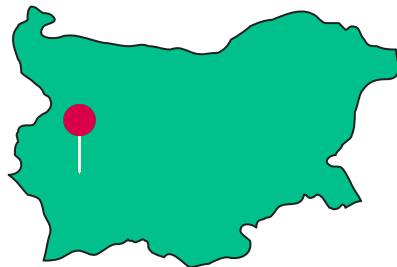
Assurance providers supervision

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

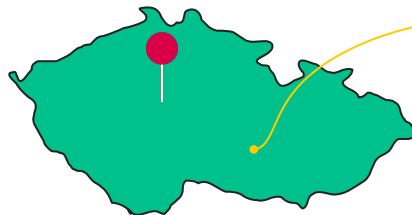
Assurance providers supervision

Ministry of Finance (MoF)

National assurance standard

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

CZECH REPUBLIC



i
The CSRD will be transposed in two phases

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

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

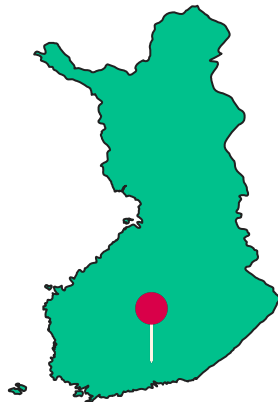
Assurance providers supervision

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, CEAOB guidance

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
- ✗ independent assurance service providers

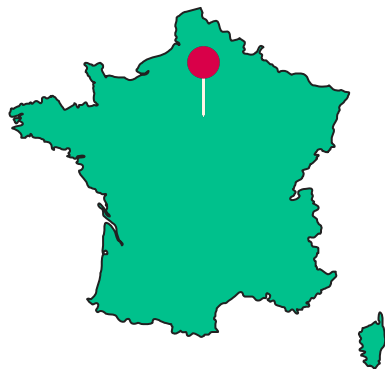
Assurance providers supervision

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

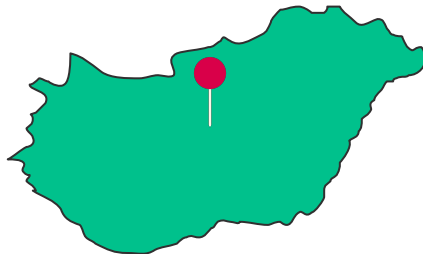
Assurance providers supervision

Haute Autorité de l'Audit (H2A)

National assurance standard

H2A issued CSRD limited assurance guidance

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
- ✗ independent assurance service providers

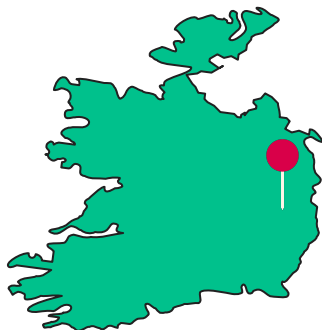
Assurance providers supervision

Supervisory Authority for Regulated Activities (SZTFH) and Ministry of Economy

National assurance standard

unknown at this time

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
- ✗ 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

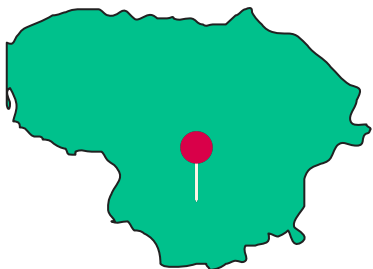
Assurance providers supervision

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



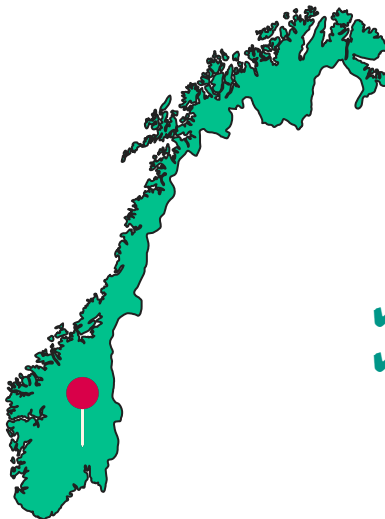
[Prop.57 L \(2023-2024\)](#)

Scope

companies in scope: 1250 in total

Sanctions

unknown at this time



Assurance providers

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

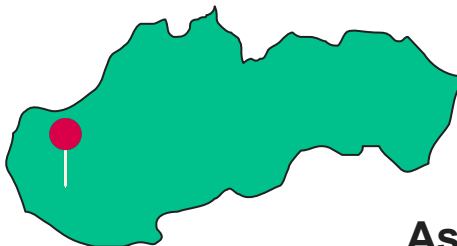
Assurance providers supervision

Financial Supervisory Authority of Norway (FSAN)

National assurance standard

unknown at this time

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

Assurance providers

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

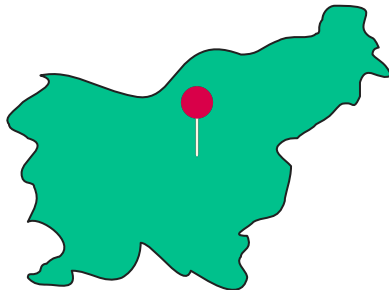
Assurance providers supervision

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

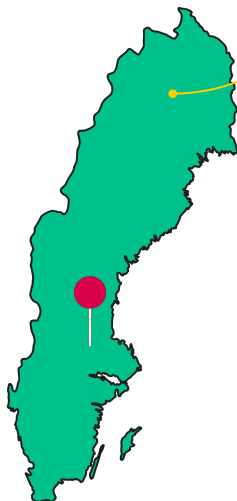
Links to transposed law

[SFS 2024:347](#)

[SFS 2024:350](#)

[SFS 2024:355](#)

[SFS 2024:356](#)



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 CEAOB guidelines

Scope

companies in scope:

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

Sanctions

unknown at this time