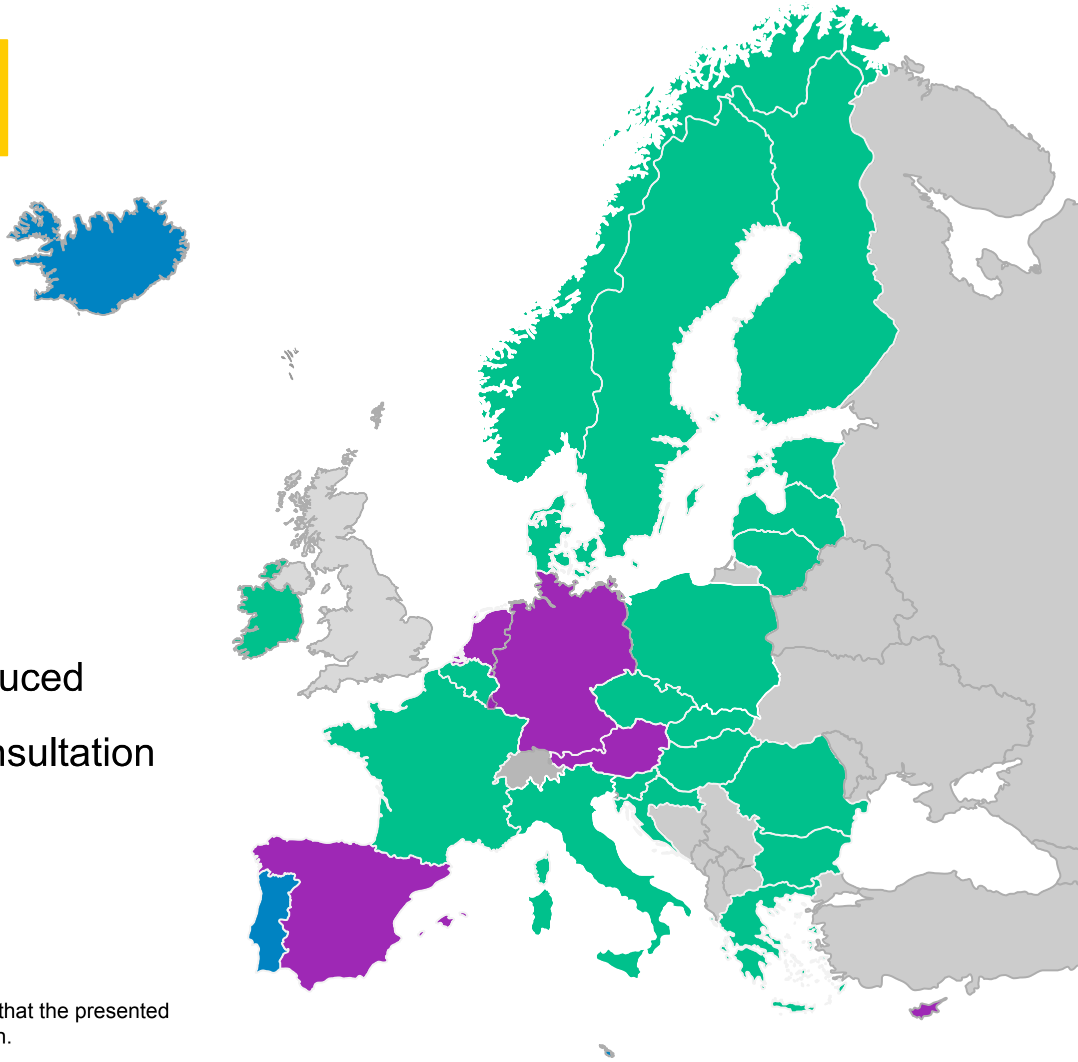
CSRD transposition tracker

Last updated on: 5 September 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

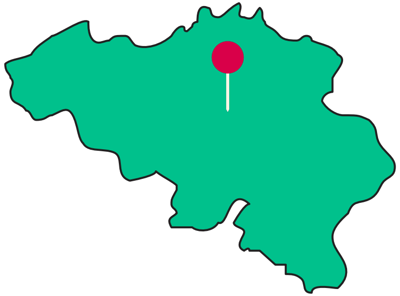


- 20 Member States: transposed
- 6 Member States: draft proposal introduced
- 3 Member States: draft in progress/consultation

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

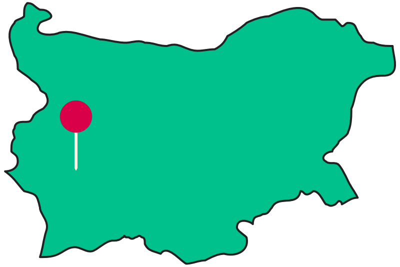
Sanctions
- €50 – €10,000 fines in case of non-compliance
- between 1 month and 1 year in prison for fraudulent breaches

Assurance providers
✔ statutory auditors
✔ another auditor
x 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
- x another auditor
- x 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

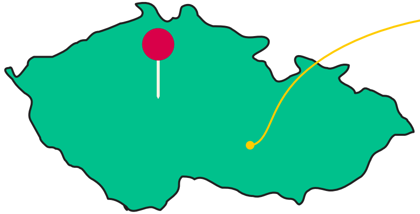
Sanctions
- fines between €1,320 and €13, 270 for companies in case of non-compliance
- fines between €660 and €2,650 for responsible persons within companies in case of non-compliance

Assurance providers
✔ statutory auditors
✔ another auditor
x 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



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
- x independent assurance service providers

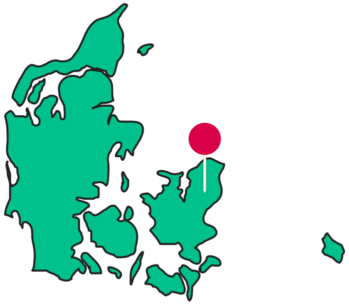
Assurance providers supervision

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

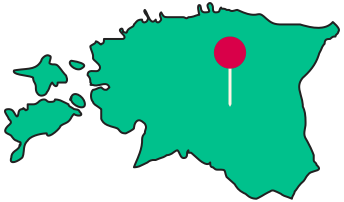
Assurance providers
- ✔ statutory auditors
- ✔ another auditor
- ✔ independent assurance service providers

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

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
x 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

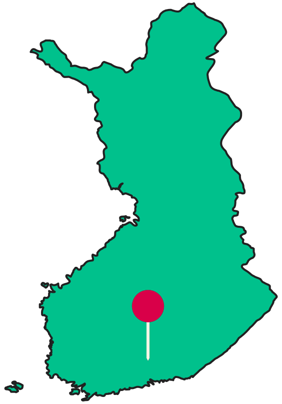
Assurance providers supervision

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

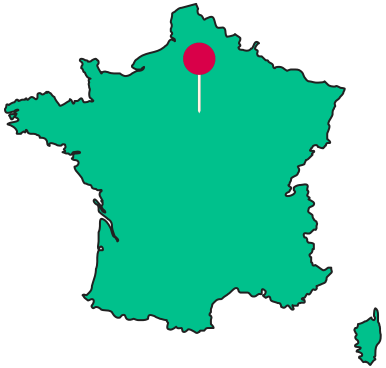
Sanctions
- administrative sanctions apply in case of failure to comply with requirements, for instance, a late fee payment
- criminal code provisions might apply if specific conditions outlined in the code are met

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
- 49 listed companies for 2024
- 1,000 non-listed companies for 2025

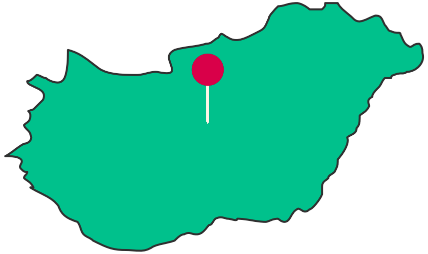
Assurance providers
✔ statutory auditors
✔ another auditor
✔ independent assurance service providers

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
National assurance standard ISAE 3000 (revised)

HUNGARY



Transposition date
1 January 2024

Links to transposed law

Act C of 2000

Scope
companies in scope: 429 in total

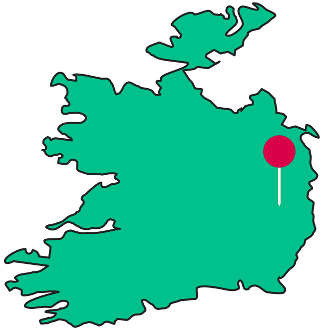
Sanctions
unknown at this time

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
x independent assurance service providers

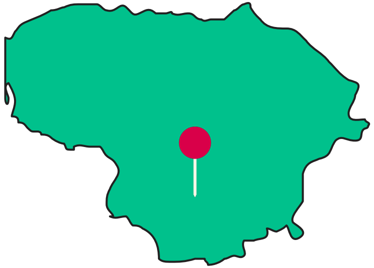
Assurance providers supervision

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

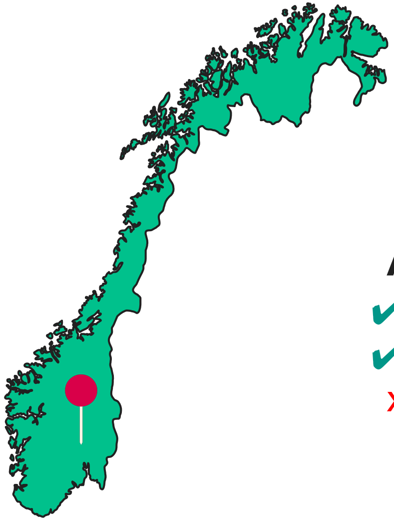
Sanctions
administrative liability and monetary fines can be imposed in case of failure to prepare and submit the annual reports (as part of general liability applicable to annual reporting); if a company fails to submit the reports for two consecutive years, the liquidation of that company is initiated; 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

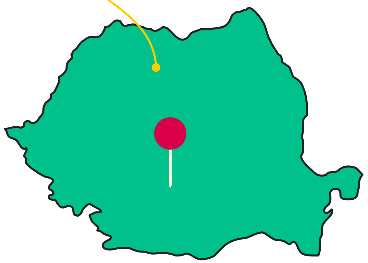
ROMANIA

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](#)

The CSRD will be transposed in two phases



Scope
companies in scope: 700 in total

Assurance providers
✔ statutory auditors
x another auditor
x independent assurance service providers

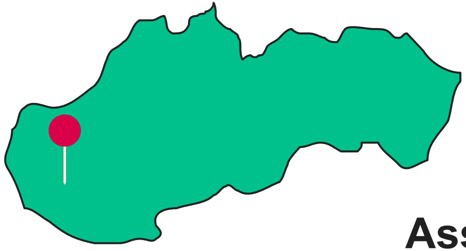
Sanctions
ASPAAS responsible for sustainability reporting investigations and sanctions imposed on auditors and audit firms, including:

- 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 Activităţii 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: 668 in total

Sanctions

- written warning for non compliant audit report
- € 30 000 fine for statutory auditors
- € 1 million fine and temporary prohibition for audit companies

Assurance providers

✔ statutory auditors
✔ another auditor
x independent assurance service providers

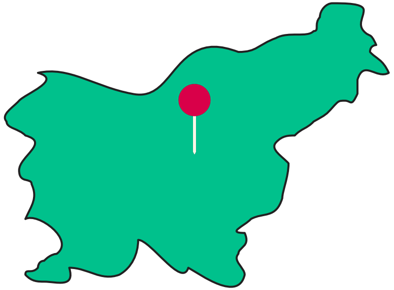
Assurance providers supervision

- Auditing Oversight Authority (UDVA) - PIE audiors
- Slovak Chamber of Auditors (SKAU) - non PIE auditors

(National) assurance standard

International Assurance Standard ISAE 3000 (revised)

SLOVENIA



Transposition date
18 December 2024

Links to transposed law

[ZGD-1M]

Scope
companies in scope: 170 in total

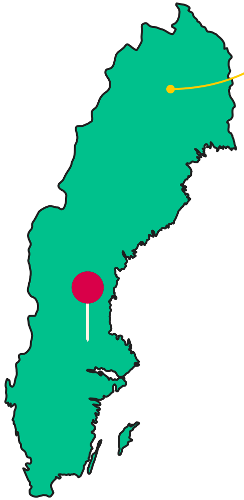
Assurance providers
✔ statutory auditors
✔ another auditor
x independent assurance service providers

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



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

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

Assurance providers
- ✔ statutory auditors
- ✔ another auditor
- x 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