

	CSRD definition	EC Omnibus proposal	EP Legal Affairs draft report
	250 employees and balance sheet total EUR 50 million or net turnover EUR 50 million **	1000 employees and either EUR 25 million or more total balance sheet or EUR 50 million or more turnover	3000 employees and EUR 450 million net turnover
EU MEMBER STATE	Number of companies affected		
Austria	430 *	233	78
Belgium	2.300 *	315	74
Bulgaria	457	121	8
Croatia	307	66	14
Cyprus	350 *	9	4
Czech Republic	125	29	5
Denmark	2.200 *	383	102
Estonia	96	13	1
Finland	1.356 *	252	71
France	4.000 *	1.006	382
Germany	13.981 *	3.140	807
Greece	216	38	4
Hungary	676	207	39
Ireland	820 *	198	56
Italy	4.957	1.397	340
Latvia	184 *	26	1
Lithuania	159	35	4
Luxembourg	239	146	66
Malta	3	1	-
Netherlands	3.088	977	264
Poland	2.226	536	94
Portugal	999	261	55
Romania	629 *	262	42
Slovakia	668 *	74	15
Slovenia	230 *	37	4
Spain	4.171	1.295	310
Sweden	2.003	619	180
<b>TOTAL</b>	46.870	11.676	3.020

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EEA COUNTRIES	Number of companies affected		
Iceland	200 *	8	3
Liechtenstein	6	4	1
Norway	1.200 *	155	18
<b>TOTAL</b>	48.276	11.843	3.042

Source: Orbis, Moody's. Last data update 18/06/2025, except for countries with [\*]

#### Note

[\*\*] Due to technical limitations, the search for the companies impacted by the CSRD \*\* has been conducted by selecting companies with 250+ employees which exceed either one of two parameters: EUR 25 million total balance sheet or EUR 50 million net turnover.

[\*] We have received additional data from our member bodies; we adjusted data for those countries accordingly

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