

Timeline: Corporate Sustainability Reporting Directive (CSRD)

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FY2024

01

Reporting in 2025

All companies over **500 employees**:

- Mandatory EU sustainability reporting standards by EFRAG
- Mandatory Digital reporting
- Assurance of reported information (Limited third-party assessment)

FY2025

02

Reporting in 2026

Same obligations with above:

Large Non-listed companies*:

- +EUR 25 million total assets
- +EUR 50 million net turnover
- +250 employees

**Satisfying 2/3 criteria*

FY2026

03

Reporting in 2027

Small and Medium sized undertakings (SMEs) listed on EU markets**:

- Simplified standards reporting, published by EFRAG

***SMEs operating in high-risk*

FY2028

04

Reporting in 2029

Mandated compliance for certain third-country undertakings***:

- Non-EU companies of EU subsidiaries
- Annual revenue +EUR 150 million

**** Certain third-country undertakings are one of the following: Large EU-based undertaking, EU based subsidiary listed on EU market, OR EU branch office +EUR 40 million net turnover.*

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