

A collage of travel-related items including a map, a passport, sunglasses, and Euro banknotes. The background features a map with various geographical markers and text like 'R-T II', 'NORT', and 'NA France'. A passport is open, showing a 'PASSPORT CONTROL DEPARTURE' stamp and a date stamp '29 JAN 2017'. A pair of sunglasses is in the upper right. Euro banknotes of 5 and 20 are visible, along with a gold Euro coin. A dark leather wallet is in the bottom right.

CSRD IN THE EUROPEAN UNION

Political make-up of the 27 national governments who will be transposing the Corporate Sustainability Reporting Directive into their national laws.

Who will be transposing CSRD?

As with GDPR and other EU regulations which are required to be transposed by national governments, the strength of the legislation often depends on the political makeup of the specific government in power. EU countries must enact CSRD legislation from January 2023 until July 2024.

National elections and changes in government during that time can also have an impact, particularly given the relatively contentious nature of company reporting on environmental and social issues.

We can expect that countries which include green, center-left or socialist parties in government will adopt a more strict or 'gold-plated' version of CSRD, and those with a more liberal or center-right government will have a less expansive interpretation of CSRD. However, this is dependent on changes and national legislation should be consulted for each Member State's final version of CSRD.



Austria



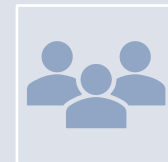
Date of next scheduled election – 2024



Before CSRD deadline? – Possibly



Current political makeup of government – Centre-right + Green



Parties currently in power – ÖVP, Greens

Belgium



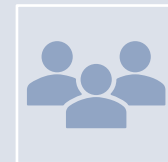
Date of next scheduled election – 9 June 2024



Before CSRD deadline? – Yes



Current political makeup of government –
Liberal + Socialist + Green + Christian Democrats



Parties currently in power –
MR, Open VLD, PS,
Vooruit, Ecolo, Groen,
CD&V

Bulgaria



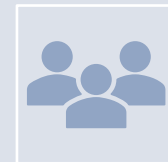
Date of next scheduled election – 2027



Before CSRD deadline? –
No



Current political makeup of government –
Centre-right + Liberal /
Anti-corruption



Parties currently in power -
GERB-SDS, PP-DB

Croatia



Date of next scheduled election – 2024



Before CSRD deadline? – Probably



Current political makeup of government –
Centre-right + Nationalist



Parties currently in power –
HDZ, SDSS

Cyprus



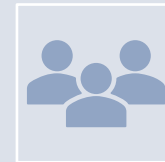
Date of next scheduled election – May 2026



Before CSRD deadline? –
No



Current political makeup of government –
Centrist + Nationalist +
Centre-left



Parties currently in power –
DIKO, DIPA, EDEK

Czechia



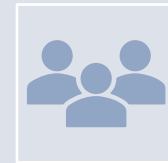
Date of next scheduled election – 2025



Before CSRD deadline? – No

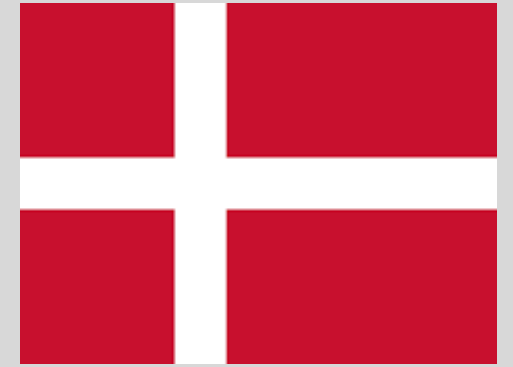


Current political makeup of government –
Centre-right + Centrist



Parties currently in power –
Spolu, Pirates and Mayors

Denmark



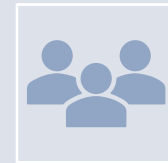
Date of next scheduled election – 2026



Before CSRD deadline? – No



Current political makeup of government –
Centre-left + Free Market
+ Liberal



Parties currently in power –
A, V, M

Estonia



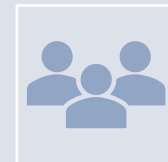
Date of next scheduled election – 2027



Before CSRD deadline? – No



Current political makeup of government –
Centrist + Centre-left + Liberal



Parties currently in power –
Reform, SDE, E200

Finland



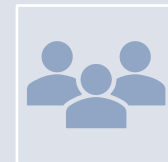
Date of next scheduled election – 2027



Before CSRD deadline? – No

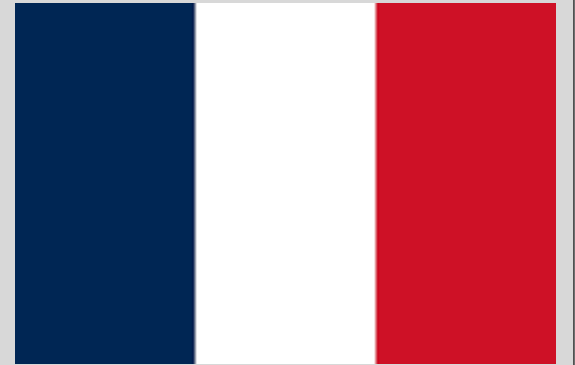


Current political makeup of government –
Centre-left + Centrist +
Green + Left + Nationalist



Parties currently in power –
SDP, Centre, VIHR, Left,
RKP

France



Date of next scheduled election – June 2027



Before CSRD deadline? –
No



Current political makeup of government –
Centrist



Parties currently in power –
Ensemble

Germany



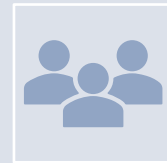
Date of next scheduled election – 2025



Before CSRD deadline? – No



Current political makeup of government –
Centre-left + Liberal + Green



Parties currently in power –
SPD, FDP, Green

Greece



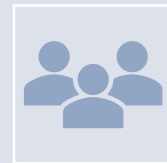
Date of next scheduled election – 2028



Before CSRD deadline? –
No



Current political makeup of government –
Centre-right



Parties currently in power –
ND

Hungary



Date of next scheduled election – 2026



Before CSRD deadline? –
No



Current political makeup of government –
Right / Nationalist



Parties currently in power –
Fidesz-KDNP

Ireland



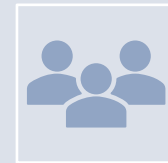
Date of next scheduled election – 2025



Before CSRD deadline? –
No



Current political makeup of government –
Centre-right + Liberal +
Green



Parties currently in power –
Fianna Fail, Fine Gael,
Green

Italy



Date of next scheduled election – 2027



Before CSRD deadline? – No



Current political makeup of government –
Centre-right + Right + Nationalist



Parties currently in power –
Right-wing coalition

Latvia



Date of next scheduled election – 2026



Before CSRD deadline? –
No



Current political makeup of government –
Centre-right + Nationalist
+ Green



Parties currently in power –
Unity, NA, AS

Lithuania



Date of next scheduled election – 6 October 2024



Before CSRD deadline? – Possibly



Current political makeup of government –
Centre-right +
Conservative + Liberal



Parties currently in power –
TS-LKD, LRLS, LP

Luxembourg



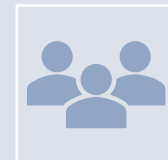
Date of next scheduled election – 8 October 2023



Before CSRD deadline? –
Yes



Current political makeup of government –
Liberal + Centre-left +
Green



Parties currently in power –
DP, LSAP, DG

Malta



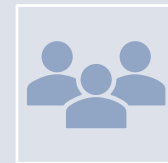
Date of next scheduled election – 2027



Before CSRD deadline? –
No



Current political makeup of government –
Centre-left



Parties currently in power –
Labour

Netherlands



Date of next scheduled election – 2025



Before CSRD deadline? – No



Current political makeup of government –
Centre-right + Christian democrats + Centrist + Conservative



Parties currently in power – VVD, CDA, D66, CU

Poland



Date of next scheduled election – 12 November 2023



Before CSRD deadline? –
Yes



Current political makeup of government –
Right



Parties currently in power –
NP

Portugal



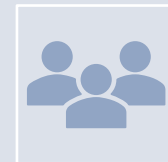
Date of next scheduled election – 2026



Before CSRD deadline? – No



Current political makeup of government – Socialist



Parties currently in power – PS

Romania



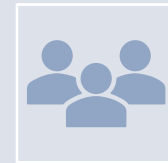
Date of next scheduled election – December 2024



Before CSRD deadline? – Possibly



Current political makeup of government –
Centre-right + Centre-left
+ Nationalist



Parties currently in power –
PNL, PSD, UDMR

Slovakia



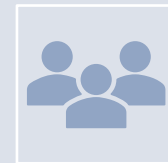
Date of next scheduled election – 30 September 2023



Before CSRD deadline? –
Yes



Current political makeup of government –
Technocratic



Parties currently in power –
None

Slovenia



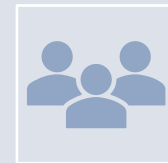
Date of next scheduled election – 2026



Before CSRD deadline? – No



Current political makeup of government –
Liberal + Centre-left +
Green / Socialist



Parties currently in power –
GS, SD, Levica

Spain



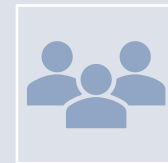
Date of next scheduled election – 23 July 2023



Before CSRD deadline? – Yes



Current political makeup of government –
Socialist + Left



Parties currently in power –
PSOE, UP

Sweden



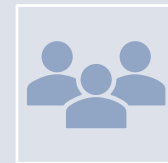
Date of next scheduled election – 13 September 2026



Before CSRD deadline? –
No



Current political makeup of government –
Centre-right + Christian democrat + Liberal



Parties currently in power –
M, KD, L

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