

Review of Corporate Sustainability Reporting Directive (CSRD)

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Proposal [[2025/0044](#)] for a Directive amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements

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What is changing and why?

The Corporate Sustainability Reporting Directive (CSRD) requires large companies to collect information and report about the impacts of their activities on people and the environment. This proposal aims to reduce the regulatory burdens that this mandatory reporting places on companies throughout the value chain, and any negative impacts on EU competitiveness.

The European Commission proposes changes to the CSRD that will:

- reduce the number of companies that must report under the CSRD by about 80% – only companies with more than 1,000 employees and either a turnover above €50 million or a balance sheet total above €25 million will have to report
- limit the information that large companies may request from companies with fewer than 1,000 employees
- delay by 2 years the implementation of reporting requirements, except for operators already required to report in 2025.

Actions

Companies directly supplying large companies in the EU should follow the development of the European sustainability reporting standards, and consult the [Voluntary reporting standard for SMEs \(VSME\)](#) to learn more about the type of information they may need to provide. However, note that the exact information required is unlikely to be confirmed before 2026.

Timeline

The Council of the EU (Member States) and the European Parliament will now review and amend the proposal, a process that can take up to 2–3 years. The Commission will ask for fast-track adoption of the delay in implementation dates (by the second half of 2025).

For more information see the [full record](#) on the AGRINFO website – where you can also view the latest [AGRINFO Update](#) newsletters and [search](#) the database.

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