

Review of Corporate Sustainability Reporting Directive (CSRD)

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Proposal [[2025/0045](#)] for a Directive as regards certain corporate sustainability reporting and due diligence requirements

Directive [2025/794](#) as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements

What is changing and why?

This report accompanies the existing AGRINFO report on the [Corporate Sustainability Reporting Directive \(CSRD\)](#).

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 the implementation of reporting requirements by 2 years, except for operators already required to report in 2025.

In April 2025, the EU agreed to postpone the reporting requirements by 2 years for companies that were due to report in 2026 and 2027 (Directive [2025/794](#)). Discussions are continuing on the proposal to change other parts of the CSRD.

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

In April 2025, the EU approved the 2-year delay in implementation dates, except for companies that are due to report in 2025 (who will still have to do so). The CSRD requirements now apply from:

- 1 January 2024 for large EU companies that were already subject to non-financial reporting in 2023. These companies must produce reports according to the new rules for the first time in 2025. (no change)
- 1 January 2027 (instead of 2025) for large companies (EU and non-EU) not currently reporting.
- 1 January 2028 (instead of 2026) for SMEs listed on the stock market and other in-scope non-EU companies.

The next step will be for the other proposed changes to be reviewed and amended by the Council of the EU (Member States) and the European Parliament, a process that may take 2–3 years.

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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