

# CSRD TIMELINE

The new CSRD is fully enforced and the Reporting Standards are published.

Organisations, previously requested to disclose under the NFRD, start reporting according to the new CSRD.

Large entities non subject to the NFRD start reporting from 2026 onwards.

Listed SMEs and small credit institutions and insurance organisations start reporting from 2027 onwards.

All non-EU organisations with significant activities in the EU, reporting from 2029 onwards.

