



# Corporate Sustainability Reporting Directive

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Like all European Union Member States, Ireland has until mid-2024 to incorporate the European Union's Corporate Sustainability Reporting Directive (**CSRD**) into its domestic law. The CSRD will require certain larger companies and listed SMEs to report in detail on a variety of standards, including environmental, social and governance matters.

It is currently envisaged that the mandatory requirements will apply from 1 January 2024 (for large public interest entities), 1 January 2025 (for other large companies and 1 January 2026 for listed SMEs. The reporting obligations will require companies to assess and disclose the risks they face from climate change and other ESG matters, as well as on the impacts they themselves pose to climate and society.

Companies in Ireland (and potential investors in them) should be assessing whether they will be in scope whether directly or as part of the value chain of the relevant entity.

*For more information on the CSRD or Irish corporate law, please contact a member of our team.*

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