

Regulations / Directives	Abbr.	2025				2026				2027				2028				2029				2030	2031	
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1-4	Q1-4	
Corporate Sustainability Reporting Directive	CSRD	Big companies** included				Listed SME's included																		
Corporate Sustainability Due Diligence Directive	CSDDD	Implementation period								Companies with 5000+ employees included				3000+				1000+						
Deforestation-free Regulation	EUDR	Implementation period		Big** and medium sized*** included		Small- and microcompanies**** included																		
Digital Product Passport	DPP							Implementation period		All companies included														
Ecodesign for Sustainable Products Regulation	ESPR	Implementation period												Continuous implementation for different product groups (Expected)										
Empowering Consumers for the Green Transition	ECGT	Implementation period							All companies included															
Forced Labour Regulation	FLR	Implementation period											All companies included											
Green Claims Directive	GCD	Under legislative process																						
Packaging and Packaging Waste Regulation	PPWR	Implementation period							All companies included															Product-specific requirements
Registration, Evaluation, Authorization and Restriction of Chemicals (revision)	REACH				Proposal (Expected)																			
Revision of the EU Waste Framework and Ex-tended Producer Responsibility for textiles	WFD EPR	Proposal		Implementation period										All companies included										
Right to Repair	R2R	Implementation period						Continuous implementation for different product groups																
Taxonomy Regulation		Big companies** and financial actors (full reporting on all six environmental objectives)																						
Textile Labelling Regulation (revision)	TLR	Proposal (Expected)																						
Urban Wastewater Treatment Directive (revision)	DWWTD	Implementation period										All companies included												

Period after a proposal is presented and is being processed in the Council and Parliament

Period for preparation for the implementation of requirements

Period from which companies must comply with requirements

Omnibus Package

* Listed companies with +500 employees

** Companies with +250 employees and a turnover of more than 40 million euro

*** Companies with less than 250 employees and a turnover under 40 million euro

**** Companies with between 10 and 49 employees and a turnover of maximum 7 mio million euro or companies with less than 10 employees