

OVERVIEW OF ESG REGULATION

Short title	Official designation	Publication	Link
Sustainability Reporting Directive Corporate Sustainability Reporting Directive (CSRD) (EU) 2022/2464	Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU with regard to corporate sustainability reporting	16/12/2022	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32022L2464
European Sustainability Reporting Standards (ESRS) (EU) 2023/2772	Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards	22/12/2023	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=OJ:L_202302772
Taxonomy Regulation (EU) 2020/852	Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088	22/06/2020	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=OJ:L_202400825
Supply Chain Directive Corporate Sustainability Due Diligence Directive (CSDDD) 2022/0051 (COD)	Proposal for a Directive of the European Parliament and of the Council on due diligence obligations of companies with regard to sustainability and amending Directive (EU) 2019/1937	13/06/2024	eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CONSIL:PE_9_2024_REV
The Renaturation Act 2022/0195 (COD)	Regulation of the European Parliament and of the Council on nature restoration	01/03/2024	https://data.consilium.europa.eu/doc/document/ST-6985-2024-INIT/DE/pdf



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Directive on empowering consumers for the green transition (Empowering Consumers Directive) (EU) 2024/825	Directive (EU) 2024/825 of the European Parliament and of the Council of 28 February 2024 amending Directives 2005/29/EC and 2011/83/EU as regards empowering consumers for the green transition through better protection against unfair practices and through better information	06/03/2024	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=OJ:L_202400825
Directive on environmental claims (Green Claims Directive) 2023/0085 (COD)	Proposal for a Directive of the European Parliament and of the Council on the substantiation and communication of explicit environmental claims (Green Claims Directive)	22/03/2024	eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:52023PC0166
Ecodesign Regulation 2022/0095 (COD)	Regulation of the European Parliament and of the Council establishing a framework for the setting of ecodesign requirements for sustainable products and repealing Directive 2009/125/EC	13/06/2024	eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CONSIL:PE_106_2023_REV_1
Right to Repair Directive 2023/0083 (COD)	Directive of the European Parliament and of the Council on common rules for the promotion of the repair of goods and amending Regulation (EU) 2017/2394 and Directives (EU) 2019/771 and (EU) 2020/1828	13/06/2024	eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CONSIL:PE_34_2024_REV_1



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NIS 2-RL (EU) 2022/2555	Directive (EU) 2022/2555 of the European Parliament and of the Council of 14 December 2022 concerning measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972 and repealing Directive (EU) 2016/1148 (NIS 2 Directive)	27/12/2022	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32022L2555
Wage Transparency Directive (EU) 2023/970	Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 on strengthening the application of the principle of equal pay for men and women for equal work or work of equal value through pay transparency and enforcement mechanisms	17/05/2023	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32023L0970
Accessibility Directive (EU) 2019/882	Directive (EU) 2019/882 of the European Parliament and of the Council of 17 April 2019 on accessibility requirements for products and services	07/06/2019	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32019L0882
Critical Raw Materials Act (CRAM) (EU) 2024/1252	Regulation (EU) 2024/1252 of the European Parliament and of the Council of 11 April 2024 establishing a framework to ensure a secure and sustainable supply of critical raw materials and amending Regulations (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1724 and (EU) 2019/1020	03/05/2024	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=OJ:L_202401252



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Deforestation Regulation (EU) 2023/1115	Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 concerning the making available on the Union market of certain raw materials and products associated with deforestation and forest degradation and their export from the Union and repealing Regulation (EU) No 995/2010	09/06/2023	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32023R1115
CO2 Border Adjustment Mechanism Regulation (CBAM) (EU) 2023/956	Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism	16/05/2023	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32023R0956
Net Zero Industry Regulation (NZIA) 2023/0081 (COD)	Regulation of the European Parliament and of the Council establishing a framework of measures for strengthening Europe's net-zero technology ecosystem and amending Regulation (EU) 2018/1724	13/06/2024	eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CONSIL:PE_45_2024_REV_1
Industrial Emissions Directive (IED) 2022/0104(COD)	Directive of the European Parliament and of the Council amending Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (integrated pollution prevention and control) and Council Directive 1999/31/EC on the landfill of waste	24/04/2024	eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CONSIL:PE_87_2023_REV_1

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