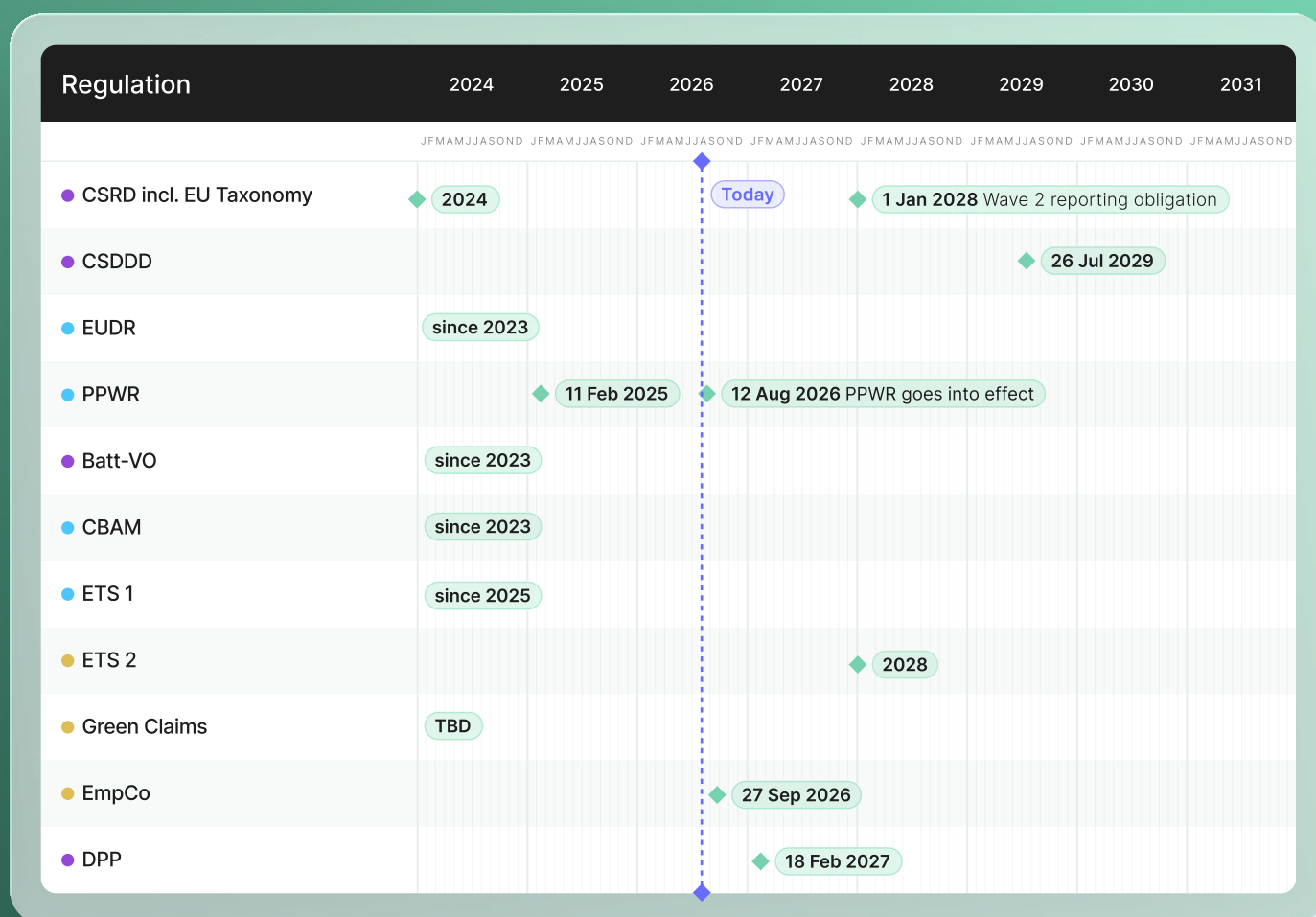


The EU Regulatory Tracker

Stay ahead of sustainability regulation



Introduction

The regulatory EU calendar is moving fast. Every month brings new deadlines, updated standards, and action points that can affect your reporting obligations, supply chain compliance, and product requirements. This tracker gives ESG and sustainability managers in manufacturing a clear, structured overview of the EU regulatory events that matter most - what's happening, who it affects, and what action is required.

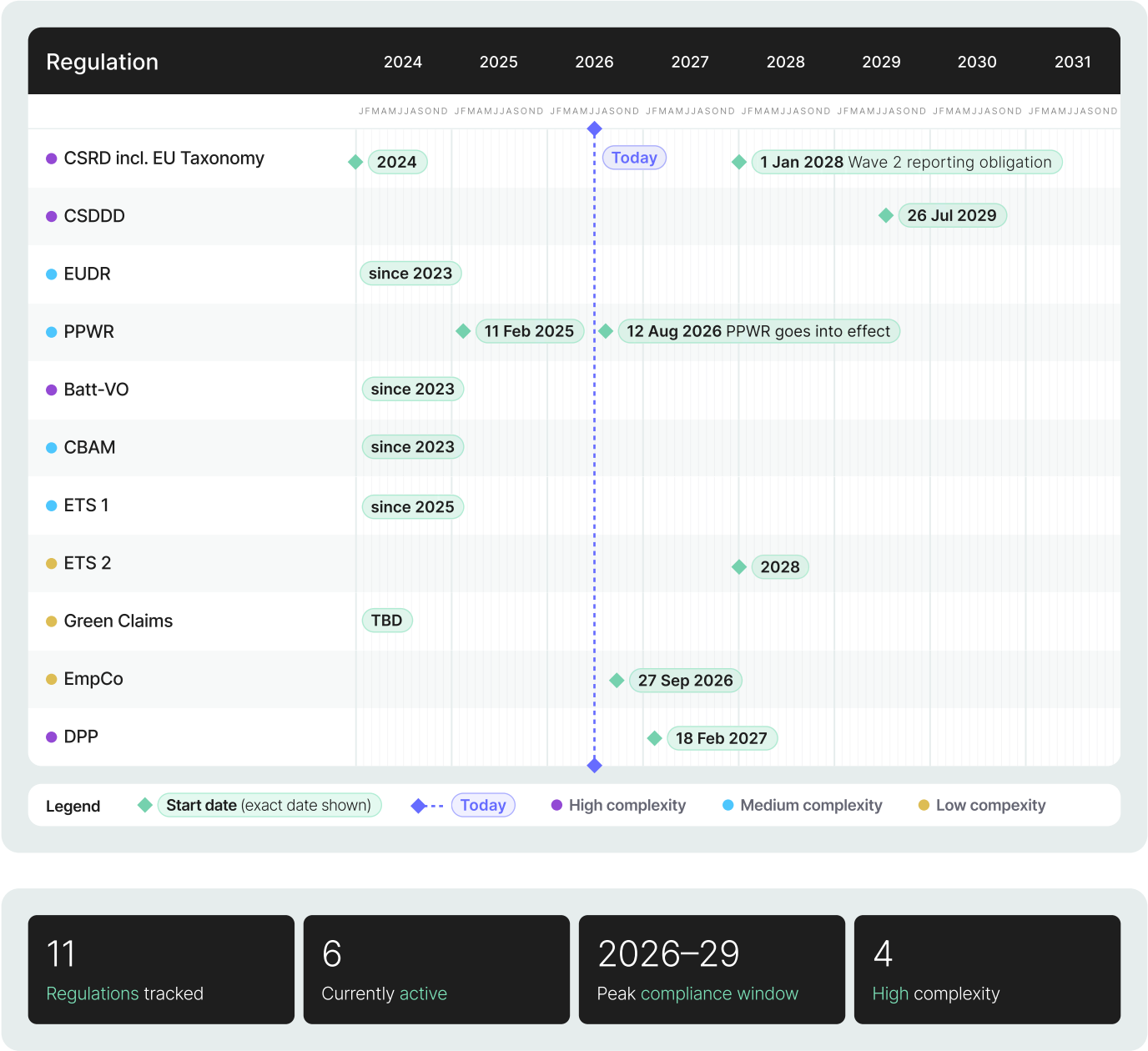
Inside, you'll find:

- ☒ A month-by-month breakdown of key regulatory events, prioritised by urgency.
- ☒ Plain-language summaries of what each development means in practice.
- ☒ Scope thresholds to quickly assess whether a regulation applies to you.
- ☒ Clear guidance on the action required.

Disclaimer: This tracker is provided for informational purposes only and reflects Tanso's understanding of the EU regulatory landscape as of the edition date stated. Regulatory timelines, adoption dates, and scope thresholds are subject to change, and not all developments may be captured. This document does not constitute legal advice. We recommend verifying current requirements with qualified legal counsel or official EU sources before taking compliance decisions. Tanso makes no warranties as to the completeness, accuracy, or timeliness of the information contained herein.

The EU Regulatory Tracker

Calendar Overview · (Expected) Regulatory Start Dates



CSRD incl. EU Taxonomy

● High complexity

Active

Start: 2024

About this regulation

The Corporate Sustainability Reporting Directive (CSRD) regulates which companies have to report on their sustainability performance and was first implemented in 2023. The European Sustainability Reporting Standards (ESRS) defines which information exactly to disclose to ensure comparability across companies. With the Omnibus regulation from February 2026 the scope of companies was increased to companies having both > 1.000 employees and > 450 mio. revenue. A simplified version of the ESRS is expected to be published in Q3 2026 with voluntary adoption for FY 2026 and mandatory from FY 2027. Some countries (incl. Germany) are still lagging to implement it into national law. The Omnibus updates incl. the new thresholds have to be implemented into national law until March 19th 2027. For companies out of scope, there is a value chain cap, that allows them to only report information according to the VSME (future Voluntary Standard, VS) if asked by stakeholders.

Companies in scope

> 1.000 employees

> 450 mio. EUR turnover

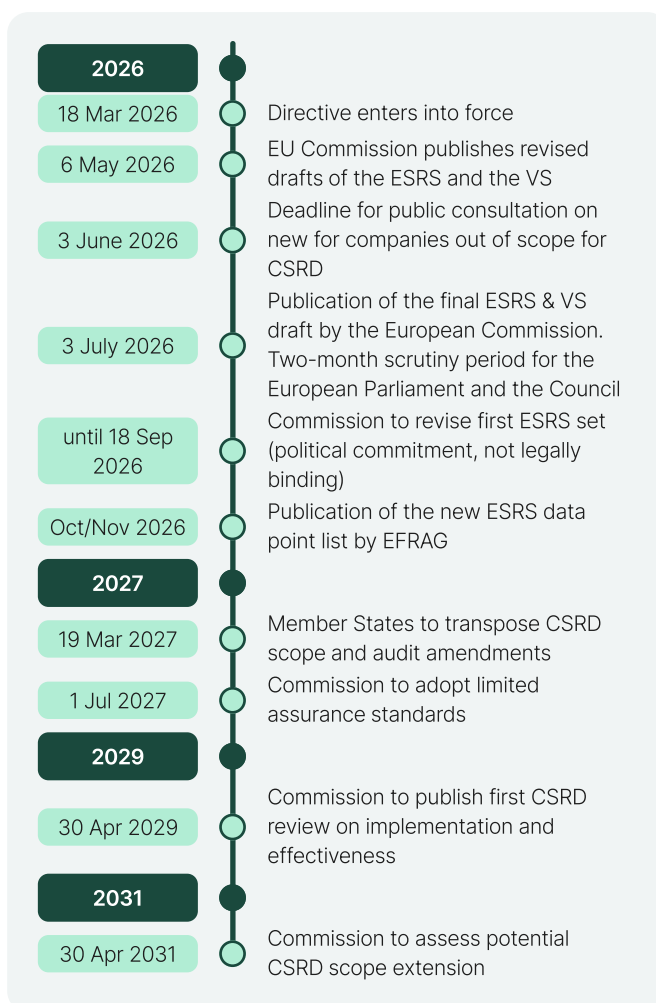
Public companies have to start disclosing from FY 2024.

Private companies have to start disclosing from FY 2027.

Non-EU companies >450 mio. EUR turnover in EU and an EU branch or subsidiary >200 mio. EUR turnover have to start disclosing from FY 2029.

Relevant documents and websites

- [CSRD law](#) (2022)
- [ESRS](#) (2023)
- [EU Taxonomy FAQ](#)
- [Stop-the-clock](#) (2025)
- [Omnibus Update](#) (2026)
- [EFRAG Work programme](#) (2026)
- [Final ESRS Draft](#) (3. July 2026)
- [Final VS Draft](#) (3. July 2026)



Recommended steps

1

Check whether your company is affected and when

2

Check implementation in the national jurisdictions your company operates

3

Start prepping at least 1 year before your first reporting year by conducting your double materiality assessment, setting up the structures for EU-Taxonomy Reporting and implementing data collection processes

CSDDD

● High complexity Adopted / Delegated Act Start: 26 Jul 2029

About this regulation

The Corporate Sustainability Due Diligence Directive (CSDDD) requires companies to identify and address adverse human rights and environmental impacts in their operations and value chains. Following the Omnibus initiative, the scope has been significantly reduced to very large companies (>5,000 employees and >€1.5bn turnover). Climate transition plans are no longer part of the CSDDD requirements. The timeline has been postponed by one year: transposition by July 2028, application from July 2029, with first reporting obligations for FY 2030.

Companies in scope

- > 5000 employees
- > €1.5 billion

Relevant documents and websites

- [CSDDD proposal](#) (EU Commission) (2022)
- [Stop-the-clock](#) (2025)
- [Omnibus Update](#) (2026)



Recommended steps

1

Check whether your company meets the updated thresholds

2

Conduct a high-level risk screening across your value chain

EUDR

● Medium complexity Active Start: 29 Jun 2023

About this regulation

The EU Deforestation Regulation (EUDR) aims to ensure deforestation-free supply chains by prohibiting the placing or export of certain commodities unless they are proven to be deforestation-free and legally produced. Companies must implement due diligence obligations, including traceability to plot level, risk assessment, and mitigation measures. Compliance also requires adherence to the laws of the country of production. Importers have to provide a due diligence statement (DDS) to be able to import affected goods. Following the amendment (EU) 2025/2650 and Omnibus-related updates, the application timeline has been postponed by one year to 30.12.2026. The scope has been reduced and the requirements significantly reduced for downstream operators.

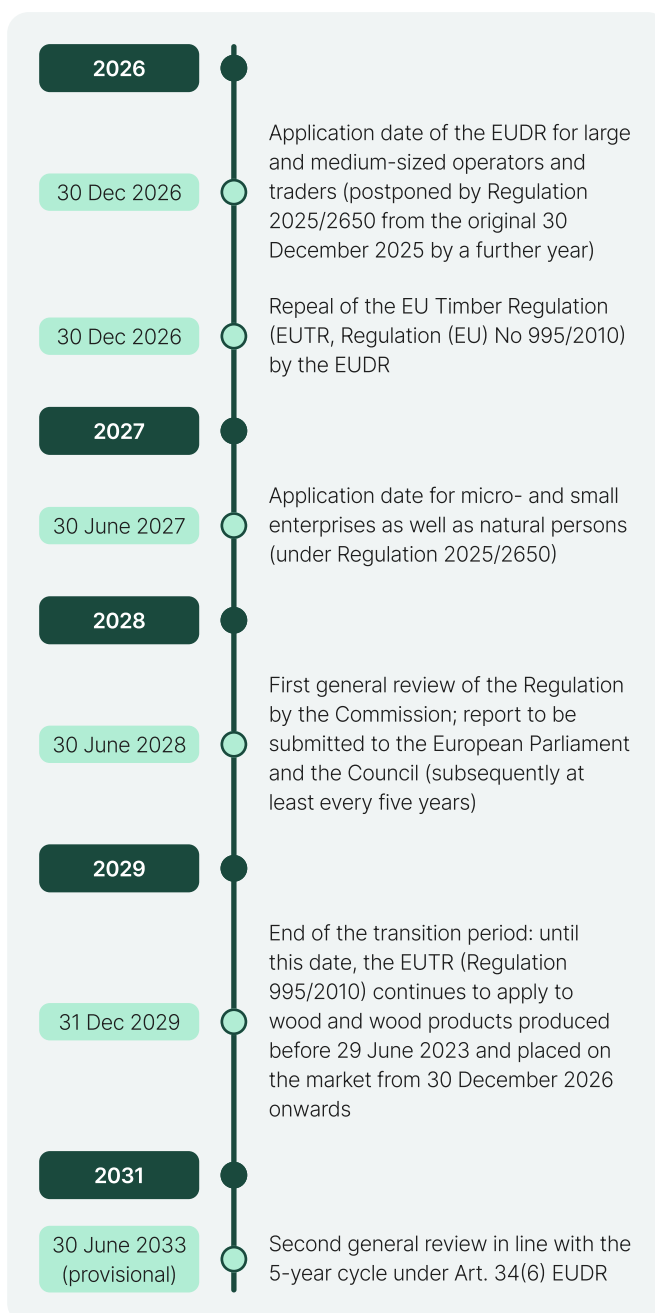
Companies in scope

The entry into application is:

- Large and medium operators: 30 December 2026
- Micro and small operators: 30 June 2027
- Micro and small operators already covered by the EU Timber Regulation (EUTR): 30 December 2026.

Relevant documents and websites

- [EUDR Regulation](#) (2025)



Recommended steps

1

Check if and when your company is affected – based on commodity (wood, cocoa, coffee, rubber, palm oil, soy, cattle and derivatives), supply chain role and company size (large/medium: 30 December 2026; micro/small: 30 June 2027).

2

Map your supply chain down to the plot of production (geolocation, harvest date) and benchmark sourcing countries against the Commission's country risk classification under Art. 29.

PPWR

● Medium complexity Active Start: 11 Feb 2025

About this regulation

The Packaging and Packaging Waste Regulation (PPWR, EU 2025/40) introduces harmonised EU-wide rules to reduce packaging waste and promote a circular economy. As a regulation, it applies directly in all Member States without national transposition, replacing the previous Packaging Directive. This ensures uniform requirements for all companies operating in the EU market. The regulation focuses on improving packaging sustainability through design, waste reduction and circularity requirements.

Companies in scope

All companies placing packaging or packaged products on the EU market (manufacturers, importers, distributors, online marketplaces and fulfilment service providers - regardless of company size or sector). The PPWR is not a one-off deadline but a phased implementation plan from 2026 into the 2040s.

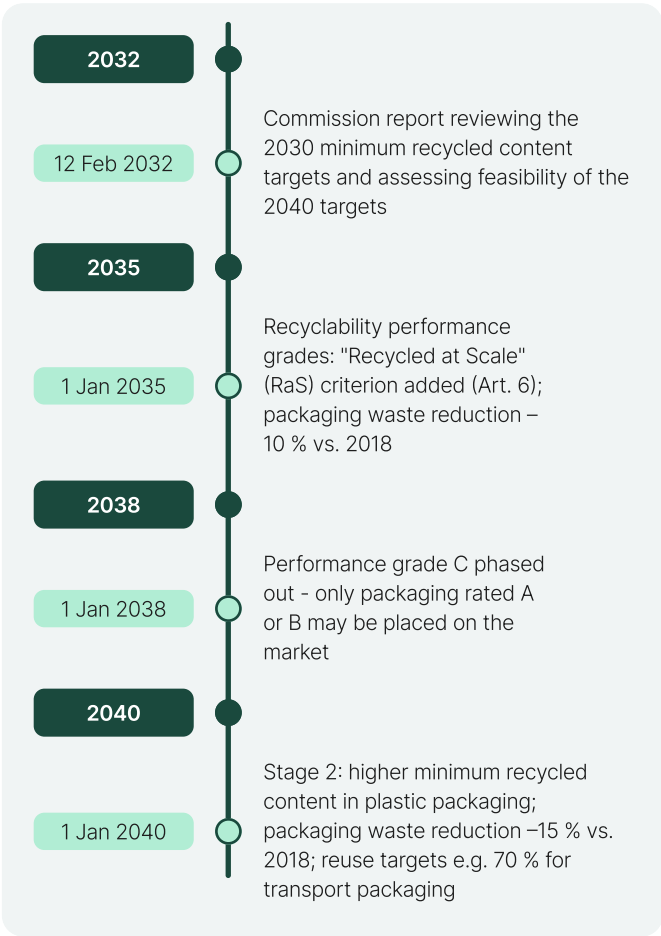
Relevant documents and websites

- [PPWR Regulation](#) (2025)
- [VerpackDG](#) (German only)



PPWR

● Medium complexity Active Start: 11 Feb 2025



Recommended steps

- 1

Clarify roles and responsibilities in the supply chain and possible Enhanced Producer Responsibility (EPR) obligations; Declarations of Conformity (DoC) and Technical Documentation (TD) preparation applies only to the Manufacturer role.
- 2

Set up structured packaging data and IT systems
- 3

Assess current packaging portfolio against PPWR
- 4

Collect supplier documentation (e.g. recycled content)
- 4

Prepare Declarations of Conformity (DoC) and Technical Documentation (TD) per packaging type
- 6

Clarify EPR obligations across EU markets
- 7

Review relevance of reuse systems (especially B2B packaging)

Batt-VO

● High complexity Active Start: 17 Aug 2023

About this regulation

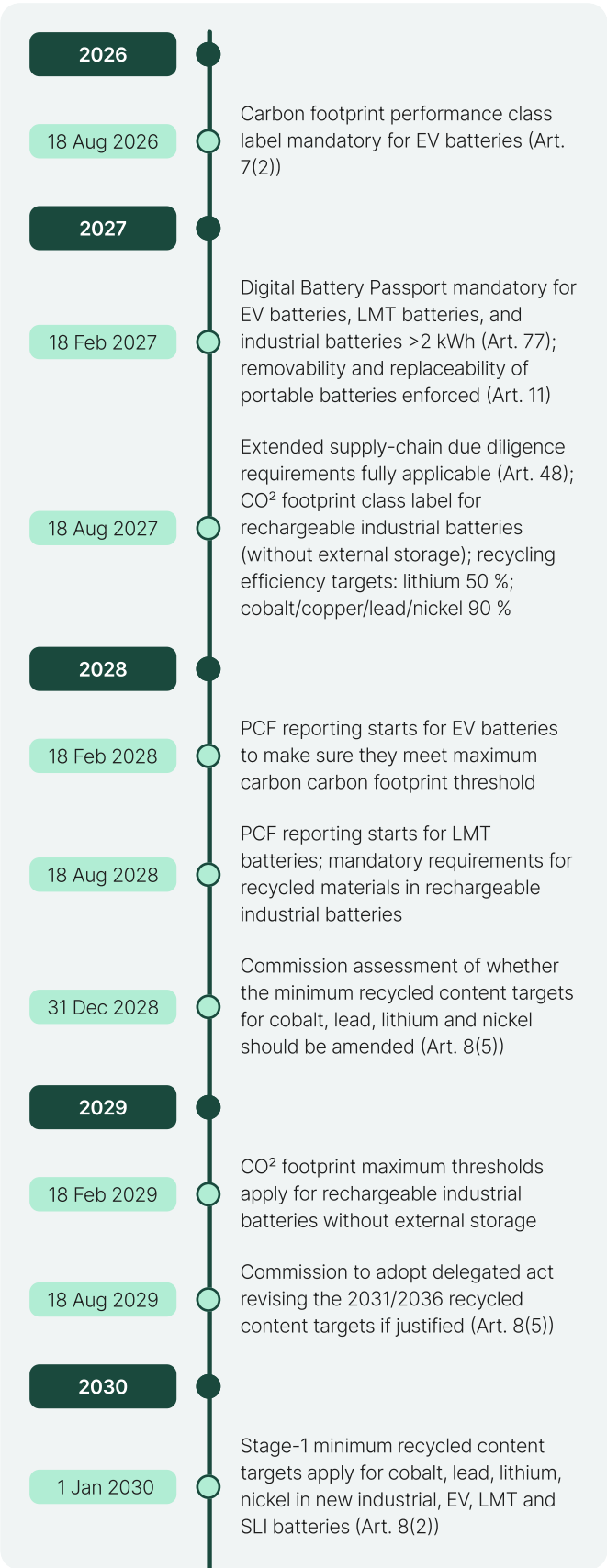
The EU Battery Regulation (EU) 2023/1542 establishes a comprehensive framework covering the entire lifecycle of batteries - from raw material sourcing to end-of-life recycling. As a regulation, it applies directly across all Member States and replaces the previous Batteries Directive. It introduces harmonised requirements on sustainability, safety, labelling, and waste management. The regulation includes requirements such as carbon footprint disclosure, recycled content targets, due diligence for raw materials, and a digital battery passport. Implementation is phased between 2024 and the 2030s.

Companies in scope

Applies to all companies placing batteries or products containing batteries on the EU market, with obligations depending on battery type and the company's role (e.g. manufacturer, importer, distributor).

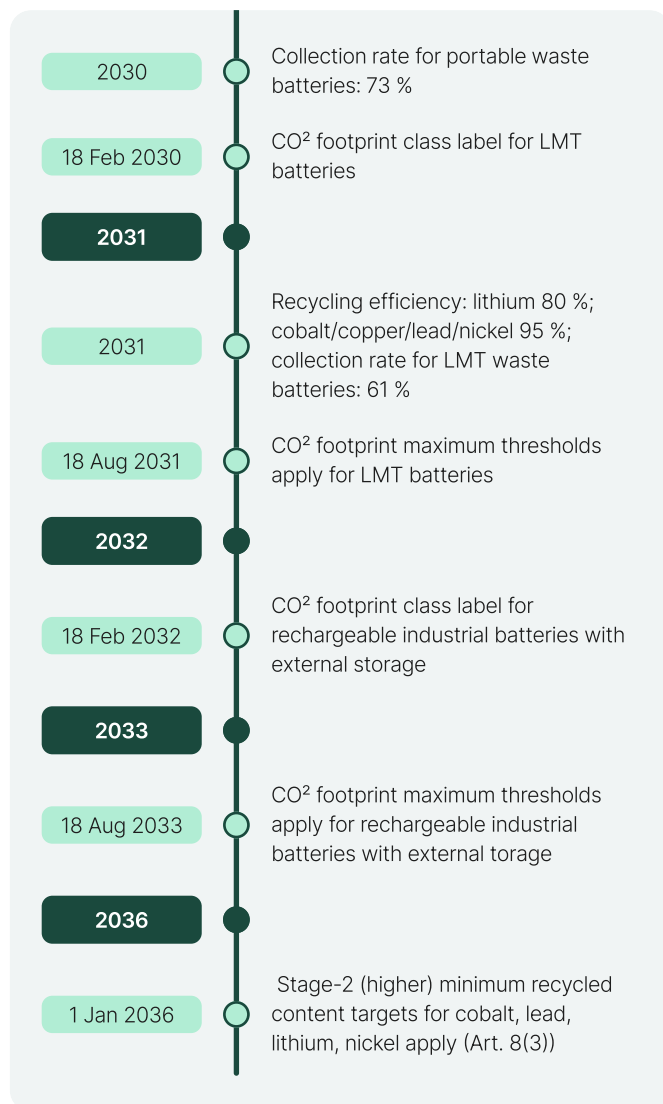
Relevant documents and websites

- [EU Battery Regulation](#) (2023)



Batt-VO

High complexity Active Start: 17 Aug 2023



Recommended steps

1

Assess your exposure and battery category (portable, LMT, SLI, industrial, EV) – this drives obligations and deadlines (e.g. battery passport from 18 February 2027 for EV and industrial batteries >2 kWh).

2

Map your supply chain for cobalt, lithium, nickel and natural graphite and set up a due diligence policy under Art. 48 (applicable since 18 August 2025; fully enforceable from 18 August 2027).

3

Begin preparations at least 12 months ahead: CO² footprint declarations (Art. 7), recycled content documentation (Art. 8) and the digital battery passport (Art. 77). Track upcoming delegated and implementing acts.

CBAM

● Medium complexity Active Start: Oct 2023

About this regulation

The Carbon Border Adjustment Mechanism (CBAM, EU 2023/956) introduces a carbon pricing system for imports of carbon-intensive goods to prevent carbon leakage. During the transition phase (2023–2025) only reporting was required; from January 26, the definitive regime applies. Importers exceeding 50 tons per year must register as authorised CBAM declarants and comply with annual reporting and financial obligations. Companies must report embedded emissions annually on September 30 of the following year and purchase CBAM certificates, with costs linked to EU ETS prices and calculated based on emissions, benchmarks and phase-in factors. CBAM certificate prices are published on a quarterly basis in 2026 and on a weekly basis in 2027 (Q1/26: 75,36€ | Q2/26: 75,28€).

Companies in scope

Companies importing CBAM goods (steel & iron, aluminium, cement, fertilisers, hydrogen, electricity) from third countries into the EU exceeding 50 tons per year (aggregated across all CBAM goods). No threshold for electricity and hydrogen.

Relevant documents and websites

- [CBAM Regulation](#) (2023)
- [Implementing Regulation](#) 2025/2620: calculation of the free allocation adjustment (benchmark)
- [Implementing Regulation](#) 2025/2621: establishment of default values
- [Quarterly Price of CBAM Certificates](#) (2026)
- Official [FAQ](#) from EU (updated on 27/06/2026)

Recommended steps

1

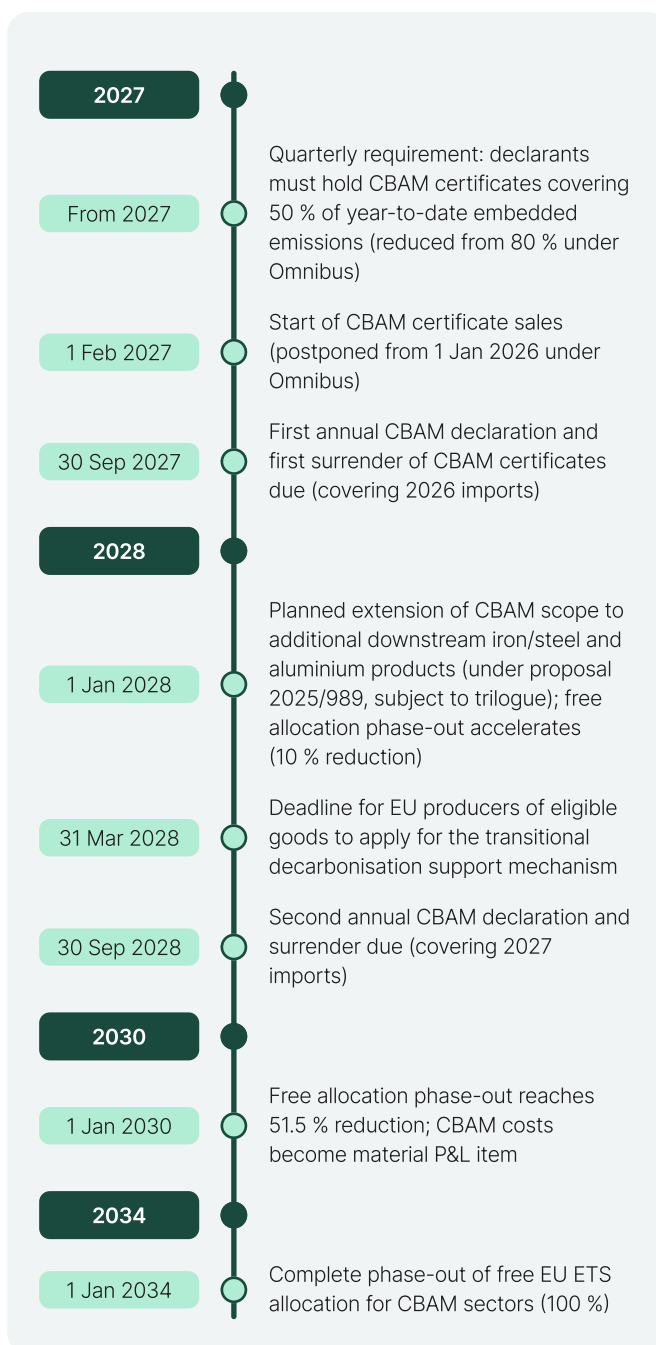
Maintain quarterly data collection and establish effective data management early to ensure transparency on CBAM exposure

2

Engage with suppliers early to build trust and prepare for verification of actual emissions data

3

Model different cost scenarios and prepare financial reserves for the first certificate purchases in 2027; certificates for 2026 have to be bought retrospectively in 2027



ETS 1

Medium complexity Active Start: 2005

About this regulation

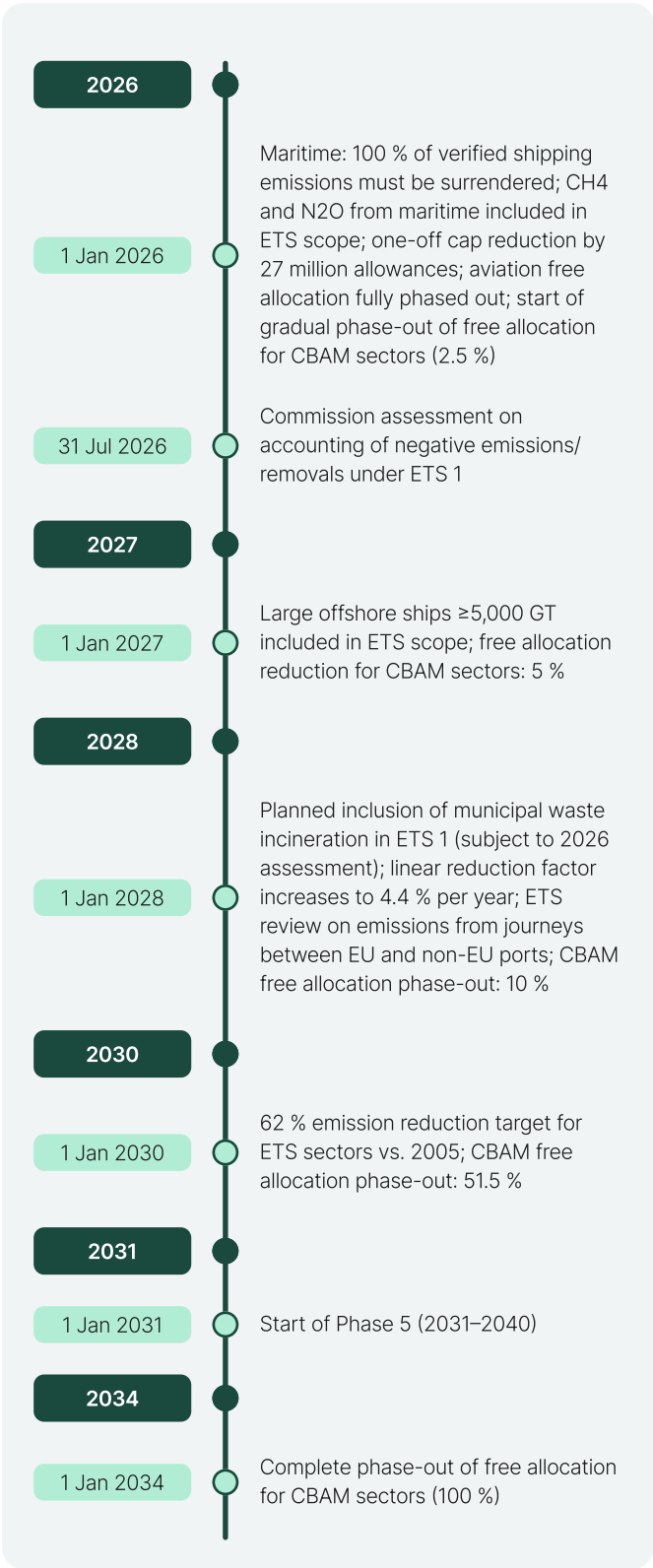
The EU Emissions Trading System (ETS) is the EU's carbon pricing mechanism based on a cap-and-trade system. ETS 1 covers energy-intensive industries and power generation, requiring companies to purchase allowances for their emissions. Free allowances are gradually being phased out, especially in parallel with CBAM. The system tightens over time through a decreasing emissions cap, increasing carbon prices and expanding sector coverage. Phase 1 started in 2005. Currently in Phase 4 (2021–2030). Maritime transport was added from 2024, with phased-in obligations reaching 100% coverage from 2026.

Companies in scope

The EU ETS applies to operators of large installations in the energy and energy-intensive industries, as well as aviation and maritime transport, covering emissions from power generation, manufacturing (e.g. steel, cement, chemicals), flights within the EEA and selected international routes, and shipping within and partly beyond the EU.

Relevant documents and websites

- [EU ETS 1 Regulation](#) (2003)



ETS 1

● Medium complexity Active Start: 2005

Recommended steps

- 1

Determine whether your installations/operations fall within the ETS scope and thresholds
- 2

Establish accurate monitoring, reporting, and verification (MRV) systems for all covered GHGs
- 3

Develop an allowance procurement strategy (purchasing EUAs via auctions or secondary market)
- 4

Invest in energy efficiency and emissions reduction to lower EUA purchasing needs
- 5

Track CBAM phase-in schedule if your products fall under the carbon border adjustment mechanism (free allowances decrease annually from 2026)
- 6

Integrate carbon cost management into financial planning and business strategy

ETS 2

Low complexity

Adopted / Delegated Act

Start: 2028

About this regulation

ETS 2 extends carbon pricing from ETS 1 to fuels used in buildings and road transport, targeting fuel suppliers rather than end users. Costs are expected to be passed on to businesses and consumers.

In July 2026, the European Commission published a proposal to postpone the introduction of ETS 2 until 2028 and to include several other concessions, such as extending “free allocation credits” and allowing the use of up to 5% “high integrity credits”. A final decision is expected in Q4 26/ Q1 27.

Companies in scope

Fuel suppliers for buildings & road transport (indirectly affects companies and households).

Relevant documents and websites

- [EU ETS 2 Regulation](#) (2023)

Recommended steps

1

Determine whether your company qualifies as a “regulated entity” (upstream fuel supplier)

2

Obtain GHG emissions permit and submit approved monitoring plan

3

Establish MRV systems for data collection, reporting, and verification

4

Open a Union Registry account for holding and surrendering allowances

5

Develop carbon cost pass-through strategy

6

Coordinate compliance across Member States if operating cross-border

2026

March 2026

EU Council and Parliament formally adopt the one-year postponement of ETS 2

17 July 2026

EU Commission proposal to revise ETS 2

2027

1 Jan 2027

Start of auctioning of ETS 2 allowances (EUA2); start of auctioning of 450 million EUA2s for the Social Climate Fund; during 2027, 30 % higher volume of allowances auctioned to provide market liquidity

30 Jun 2027

Deadline for Member States to submit Social Climate Plans to the Commission

2028

1 Jan 2028

ETS 2 becomes fully operational: fuel suppliers for buildings, road transport and small industry must surrender allowances for their verified emissions; in Germany and Austria: national fuel ETS (nEHS/BEHG) replaced by ETS 2

2029

31 May 2029

First deadline for surrendering ETS 2 allowances

2030

1 Jan 2030

ETS 2 cap target: -42 % emissions vs. 2005 baseline; linear reduction factor 5.15 % p.a.

2032

2032

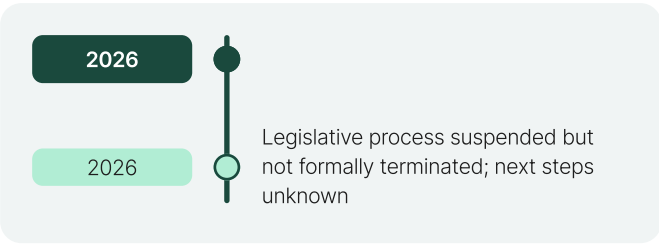
End of the Social Climate Fund (2026–2032); at least EUR 86.7 billion mobilised

Green Claims

● Low complexity On Hold Start: TBD

About this regulation

The legislation was originally intended for implementation in 2027, but is currently on hold. The EU Green Claims Directive (GCD) is a proposed directive aimed at combatting greenwashing by requiring companies to substantiate voluntary environmental claims with scientific evidence, independent verification, and clear, transparent methods. It seeks to prohibit vague, unsubstantiated terms (e.g., “eco-friendly”, “climate neutral”) and enforce standardized environmental marketing across the EU.



Companies in scope

Awaiting official implementation. If implemented: all companies making environmental, social, or circular claims in B2C communications.

Relevant documents and websites

- [Green Claims](#) (2023)

Recommended steps

1 Wait for official implementation. If implemented, follow the next steps	2 Audit all B2C environmental claims across products, packaging, websites, and marketing	3 Flag and remove high-risk wording (“climate neutral,” “eco-friendly,” “green”) and offset-based claims
4 Verify all sustainability labels are backed by compliant third-party certification	5 Build substantiation files for remaining claims	6 Update packaging and marketing materials before September 2026 (no transition period)

EmpCo

● Low complexity

Adopted / Delegated Act

Start: 27 Sep 2026

About this regulation

The Empowering Consumers for the Green Transition Directive (EmpCo) strengthens requirements for environmental claims and sustainability labels to prevent misleading communication. From September 2026, environmental and sustainability claims must be clear, verifiable and substantiated before being communicated to consumers. While formally targeting B2C communication, the directive also affects B2B companies where claims are publicly visible. In Germany, it was implemented through amendments to the Unfair Competition Act (UWG = Gesetz gegen den unlauteren Wettbewerb) in December 2025.

Companies in scope

Applies to all companies marketing products or services to EU consumers, especially those using environmental claims, labels or sustainability-related marketing practices.

Relevant documents and websites

- [EmpCo Regulation](#) (2024)
- [German UWG](#) (2004)

2026

27 Mar 2026

Sep 2026

2031

27 Sep 2031

Member State transposition deadline
- national governments must adopt the laws, regulations and administrative provisions to comply with the directive

EmpCo becomes applicable / binding for companies - no transition period for existing claims, packaging or products in the distribution chain after this date. Key prohibitions take effect:

- generic environmental claims without recognised excellent performance ("eco-friendly", "green", "natural" etc.);
- "climate neutral" / "CO₂-neutral" product claims based on offsetting;
- sustainability labels not based on a certification scheme or established by public authorities;
- claims about future environmental performance without clear, verifiable commitments and an independent monitoring system.

Commission to submit a report on the application of the directive to the European Parliament and the Council

Recommended steps

1

Check whether your company makes environmental, social or circularity claims in B2C communications – this determines applicability from 27 September 2026, with no transition period for existing claims, packaging or marketing material.

2

Inventory and screen all green claims (e.g. "climate neutral", "eco-friendly", "green", "sustainable") and sustainability labels across advertising, packaging and product information against the new prohibitions and substantiation requirements.

3

Begin preparations at least 12 months ahead: remove or substantiate high-risk claims (especially offset-based "climate neutral"), aligning labels with recognised certification schemes, and track national transposition (e.g. UWG amendments in Germany).

DPP

● High complexity

Adopted / Delegated Act

Start: 18 Feb 2027

About this regulation

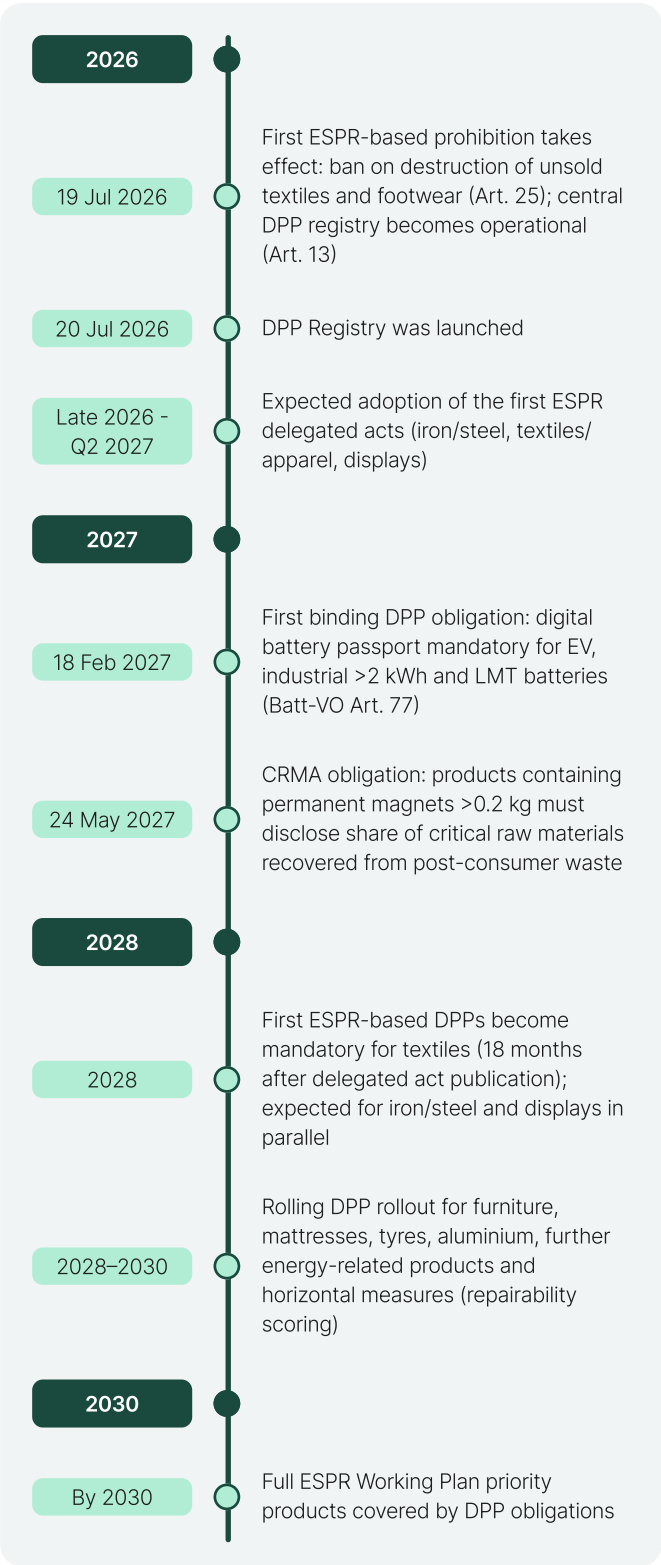
The Digital Product Passport (DPP) is a machine-readable digital record attached to a product via a unique identifier (e.g. QR code or NFC) that stores key sustainability and circularity data — such as material composition, carbon footprint, recycled content, reparability and end-of-life instructions. The DPP is not a standalone regulation but an implementation tool mandated by several EU laws, most importantly the Ecodesign for Sustainable Products Regulation (ESPR, Regulation (EU) 2024/1781), which entered into force in July 2024. Product-specific obligations are introduced through delegated acts per product group, each followed by an 18-month implementation period. The ESPR Working Plan 2025–2030 prioritises textiles, furniture, tyres, iron and steel, aluminium and energy-related products. A first binding DPP obligation applies from 18 February 2027 under the Battery Regulation for EV, industrial >2 kWh and LMT batteries (Batt-VO Art. 77). The central EU DPP registry is expected to go live on 19 July 2026.

Companies in scope

Manufacturers, importers, distributors and authorised representatives placing covered physical products on the EU market, regardless of origin. Scope includes both finished and intermediate products. Micro-enterprises are partially exempt for some obligations (to be defined per delegated act).

Relevant documents and websites

- [ESPR Regulation](#) (2024)
- [ESPR Working Plan](#) 2025–2030
- [DPP Register](#)



DPP

● High complexity Adopted / Delegated Act Start: 18 Feb 2027

Recommended steps

- 1

Map scope & timing: identify products under existing DPP regimes (Batt-VO, CPR, CRMA) or upcoming ESRP delegated acts - especially iron/steel, aluminium, electronics - and note the expected delegated-act date plus 18 months.
- 2

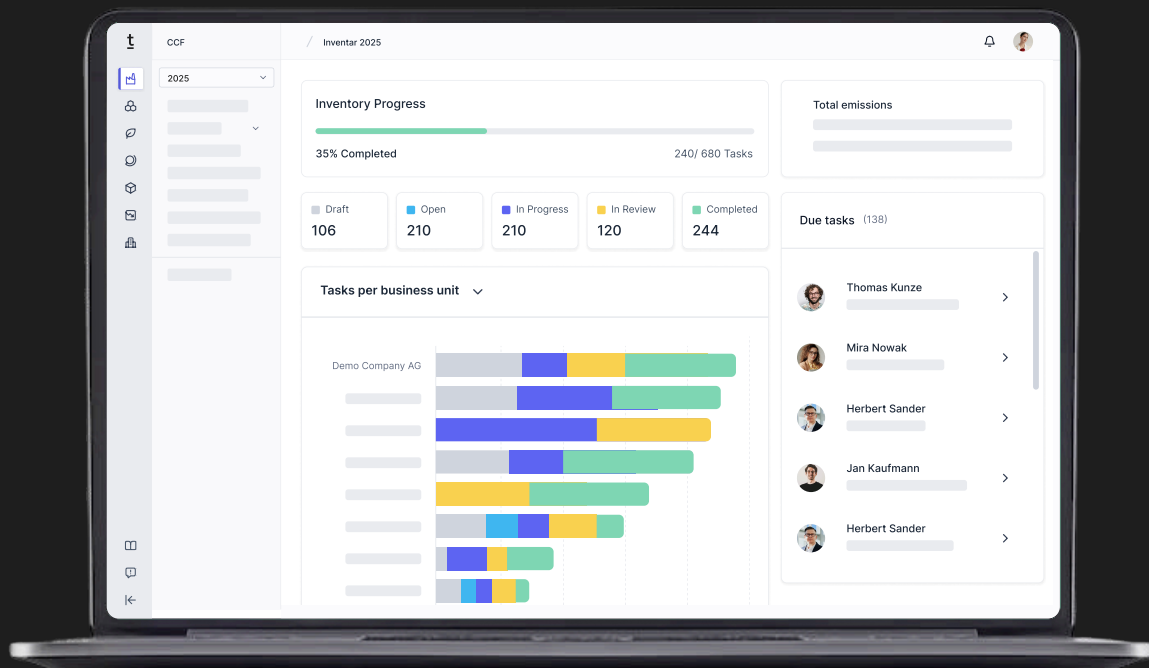
Map product data & build data collection processes: capture material composition, suppliers, carbon footprint, repairability, recycled content, and end-of-life information across the Bill of Materials; engage suppliers early, as most data must come from upstream.
- 3

Select a DPP technology solution at least 12 months before the relevant application date: choose data carriers (QR/NFC), ensure interoperability with the EU central DPP registry (live from 19 July 2026), and integrate with existing PLM/ERP/PIM systems.

About Tanso

Tanso is the ESG and carbon accounting software that industrial companies in DACH rely on to compete and comply in carbon-intensive sectors. The Tanso platform enables companies to meet customer requests and regulatory requirements in sustainability, ensuring data management to the highest standards through structured, audit-proof processes. With TÜV Rheinland-certified methodology, Tanso is trusted by over 300 industrial customers across automotive, mechanical engineering, food and chemicals to strengthen their competitive position in sustainability and ESG performance.

www.tanso.de



Do you have any questions?

Discover Tanso – your all-in-one solution for sustainability

Request a demo to get an overview.

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