

WHERE IT ALL BEGAN

First UN Conference on the Human Environment took place in Stockholm. It placed environmental issues at the forefront of international concerns, adopting principles, including the Stockholm Declaration and Action Plan for the Human Environment.

The European Council, held in Paris, declared the need for a Community environment policy flanking economic policies.



1972

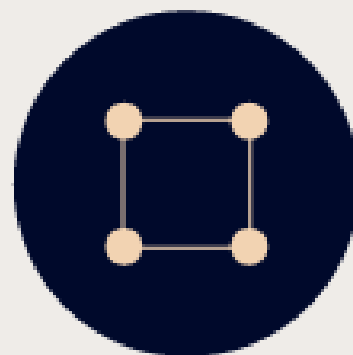
1987



The Single European Act introduced a new 'Environment Title' (Title VII), which provided the first legal basis for a common environment policy. Its aims are to:

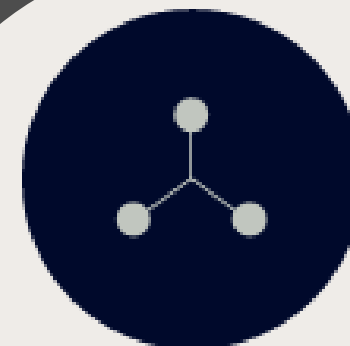
- preserve the quality of the environment
- protect human health
- ensure rational use of natural resources

The Treaty of Maastricht made the environment (Title XVI) an official EU policy area. It introduced the codecision procedure, made qualified majority voting in the Council the general rule, and urged Member States to assess their environmental impact and uphold the principle of sustainable growth.



1993

1999



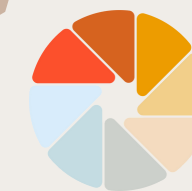
The Treaty of Amsterdam made the environment (Title XVI) an official EU policy area. It introduced the codecision procedure, made qualified majority voting in the Council the general rule, and urged Member States to assess their environmental impact and uphold the principle of sustainable growth.

Treaty of Lisbon made climate change and sustainable development a priority. It also granted the EU legal personality to conclude international agreements.

These advancements strengthened the EU's role as a key actor on the global environmental front, leading the way with key initiatives such as the European Green Deal and the European Climate Law.



2007



EU ENVIRONMENTAL LEGISLATION ROADMAP

2016



The Paris Agreement

- Keep global warming to no more than **1.5°C**
- Emissions need to be reduced by **45% by 2030**
- Emissions need to reach **net zero by 2050**
- Nationally Determined Contributions (NDCs)
- **Efforts by each country** to reduce national emissions and adapt to the impacts of climate change.

EU Green Deal

The European Commission adopted a **set of proposals** to make the EU's climate, energy, transport and taxation **policies fit for reducing net greenhouse gas emissions** by at least 55% by 2030, compared to 1990 levels.



2020



2020



EU Taxonomy Regulation

Allows financial and non-financial companies to share a **common definition of economic activities that can be considered environmentally sustainable**.
Set out **4 overarching conditions** that an economic activity has to meet in order to qualify as environmentally sustainable.

Corporate Sustainability Reporting Directive (CSRD)

EU rules requires a **broader set of large companies, as well as listed SMEs**, to publish **regular audited reports** according to European Sustainability Reporting Standards (ESRS), on how their activities impact people and the environment, **in line with the EU Taxonomy**.



2023



2023



Green Claims Directive

- Ensure consumers receive **reliable, comparable and verifiable** environmental information on products
- Provides **clear criteria** on how companies should **prove their environmental claims** and labels
- mandates **third party accreditation** and verification
- new **governance rules** for environmental labelling schemes

Corporate Sustainability Due Diligence Directive

The new rules will ensure that companies in scope identify and address **adverse human rights** and environmental impacts of the activities **throughout their value chain**, inside and outside Europe.



2024



CSRD ROADMAP

2029



2024

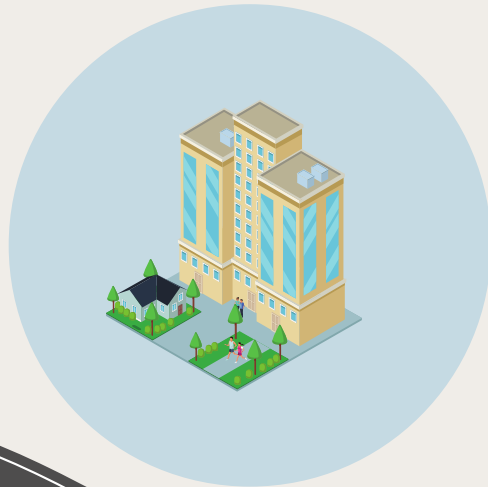
Member States will have to transpose the CSRD into domestic law, setting their own penalties.
Disclosure requirements will be applied incrementally from 2024 to 2028.



2028

Companies within scope of the NFRD

First reports in 2025 for companies in scope of the NFRD



2025

2026



Other large companies

First reports in 2026.

2027

Listed SMEs

First reports in 2027.



Non-EU companies with branches/subsidiaries in the EU

First reports in 2029.

