

**Question for written answer E-002991/2024
to the Commission**
Rule 144
Christine Anderson (ESN)

Subject: Impact of the Corporate Sustainability Reporting Directive (CSRD) and the attendant administrative costs on Germany and the EU

The German Federal Statistical Office (Destatis) maintains a bureaucracy cost index. In July, the index jumped by 2.4 per cent on the previous month – its sharpest increase ever. According to reports, Destatis attributes this significant increase to the introduction of sustainability reporting under the EU's CSRD¹. According to expert calculations, an increase of 2.4 per cent would give rise to an additional burden of over EUR 1.5 billion per year. It thus follows that a significant proportion of Germany's total compliance costs are attributable to the CSRD. Germany claims that it has chosen to implement the CSRD on a like-for-like basis. Accordingly, the quantified compliance costs would appear to have been caused solely by the transposition of EU law.

The transposition of the directive means a considerable increase in red tape, not only for Germany but also for the EU as a whole, which runs counter to the Commission's goal of increasing competitiveness.

1. What calculations has the Commission made as to the compliance costs caused by the CSRD?
2. Does the Commission agree with the conclusion, based on the information provided by Germany, that the initially estimated compliance costs are wholly attributable to the transposition of EU law?
3. Are the additional costs incurred as a result of the CSRD being included in the current review of the overall burden, and is the Commission already considering streamlining and assistance measures that go beyond those set out in the answers to the frequently asked questions of 7 August 2024?

Submitted: 17.12.2024

¹ <https://www.barkowconsulting.com/buerokratiekosten-mit-rekordanstieg-durch-nachhaltigkeitsberichterstattung/>