



ESG Newsletter August 2025

Amendment of sustainability reporting obligations

Romania has transposed into national legislation Directive (EU) 2025/794 of the European Parliament and of the Council of 14 April 2025 amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are required to apply certain reporting and due diligence requirements in the field of corporate sustainability. The transposition was carried out through the adoption of the Order of the Minister of Finance no. 1421/2025 ("OMF 1421/2025"), published in the Official Gazette no. 786 of 22 August 2025, which amends both the accounting regulations approved by OMFP 1802/2014 and the IFRS compliant accounting regulations approved by OMFP 2844/2016.

Through this legislative amendment, sustainability reporting requirements are postponed by two years for certain types of entities, as follows:

- Medium-sized and large entities that are not public-interest entities, as well as entities that are parent companies of a large group without being public-interest entities: the first sustainability report is to be prepared for the financial year starting on 1 January 2027.
- Entities whose securities are admitted to trading on a regulated market, which do not exceed the size criteria for classification as medium-sized and large entities: the first sustainability report is to be prepared for the financial year starting on 1 January 2028.

OMF 1421/2025 does not apply to entities whose sustainability reporting obligations started with the financial year beginning on 1 January 2024, namely:

- Medium-sized and large public-interest entities which, at the balance sheet date, exceed an average of 500 employees during the financial year.
- Public-interest entities that are parent companies of a large group which, at the balance sheet date, on a consolidated basis, exceed an average of 500 employees during the financial year,

and which will continue to prepare sustainability reports.

This newsletter is a service provided by TPA.

Kind regards,
Your TPA Team



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