



Compliance & Risks

# *ESG Regulations: Your Guide To Key Upcoming Dates*

Author:

Rúan Doherty, Regulatory Analyst, Compliance & Risks

5 March, 2025

Further regulatory developments may have occurred after publication. To keep up-to-date with the latest compliance news, [sign up to our newsletter](#).

→ | [complianceandrisks.com](https://complianceandrisks.com)

# Table of Contents

ESG Regulations: Your Guide To Key Upcoming Dates

## **01**      **About the Author**

## **02**      **Unlocking Market Access**

## **03**      **Introduction**

## **04**      **Upcoming Deadlines**

- European Union / European Economic Area
- Denmark
- France
- Germany
- Hungary
- Italy
- Liechtenstein
- Luxembourg
- Netherlands
- Spain
- Switzerland
- Turkey
- United Kingdom
- Canada
- USA
- California
- Colorado
- New Jersey
- New York
- Washington
- Mexico
- Brazil
- Costa Rica
- India
- China (Mainland)
- Hong Kong
- South Korea
- Indonesia
- Taiwan
- Malaysia
- Singapore
- Australia
- Qatar
- International

## **05**      **Conclusion**

# 01. About The Author



**Rúan Doherty,**  
**Regulatory Compliance Analyst,**  
**Compliance & Risks**

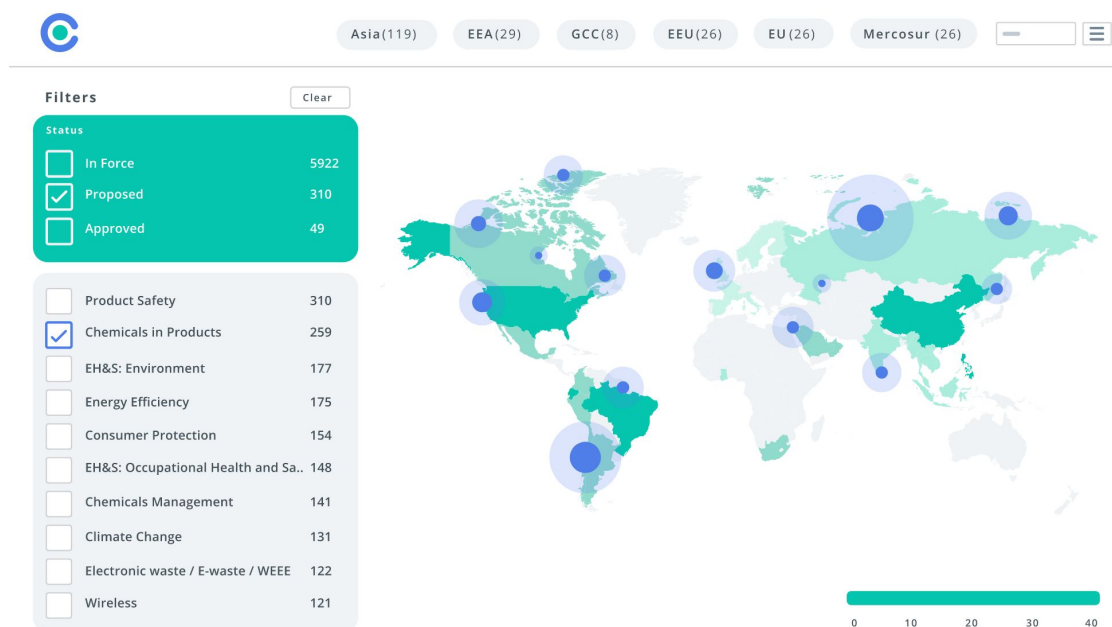
Rúan is a Regulatory Analyst with the Global Regulatory Compliance Team.

In her role, she monitors and analyses global regulatory developments across various industry sectors. Her work is concentrated on a number of key topics including Packaging, Single-use Plastics, and ESG Reporting.

Rúan holds a Bachelor of Laws and a Master of Laws in International Human Rights Law.

## 02. Unlocking Market Access

At Compliance & Risks, we help you keep on top of global regulatory changes and their impact worldwide. We have the right technology, regulatory content and expertise to help you unlock market access, protect revenue and elevate the role of compliance.



### Our solution includes:

- **C2P:** The most advanced product compliance and ESG compliance software on the market, helping you streamline your compliance process and unlock market access around the world.
- **Regulatory Content:** We provide the broadest and most comprehensive product compliance regulatory content on the market, monitoring 195+ countries, 20 industry sectors, 42 topics and 100,000+ regulatory sources.
- **Ask our Experts:** Direct access to our team of experts for support

### Additionally, we offer:

- ✓ **Market Access Services:** Our Market Access team helps you understand your product compliance obligations by transforming regulations into actionable knowledge with tailored advice for you and your business.

### Why choose C2P?

- ✓ **Stay ahead** of regulatory changes with the world's most comprehensive regulatory database
- ✓ **Avoid delays** with alerts of changes to regulations & requirements in real time
- ✓ **Improve efficiency with powerful collaboration and workflow tools** to keep compliance evidence up-to-date & live linked back to Regulations, Standards & Requirements

[Contact us](#) to speak to one of our team today to learn how you can simplify your regulatory compliance process.

For more information, please visit <http://www.complianceandrisks.com>

Important Notice: All information provided by Compliance & Risks Limited and its contributing researchers in this report is provided for strategic and informational purposes only and should not be construed as company-specific legal compliance advice or counsel. Compliance & Risks Limited makes no representation whatsoever about the suitability of the information and services contained herein for resolving any question of law. Compliance & Risks Limited does not provide any legal services.

© 2025 Compliance & Risks Limited. All rights reserved



## 04. Upcoming Deadlines

### 4.1. European Union (EU) / European Economic Area

#### **Corporate Sustainability Reporting Directive (EU) 2022/2464**

2025

- Compliance deadline: Reporting on the financial year 2024 for companies already subject to the EU Non-Financial Reporting Directive (NFRD).

2026

- Compliance deadline: Reporting on the financial year 2025 for companies that are not currently subject to the NFRD.

2027

- Compliance deadline: Reporting on the financial year 2026 for listed SMEs except micro undertakings, small and non-complex credit institutions and captive insurance undertakings.

2029

- Compliance deadline: Reporting on the financial year 2028 for third-country undertakings.

#### **Directive (EU) 2024/1306 amending Directive 2013/34/EU as regards the time limits for the adoption of sustainability reporting standards for certain sectors and for certain third-country undertakings**

June 30, 2026

- Compliance deadline: for adoption by EU Commission of sector-specific ESRS and ESRS for non-EU undertakings.

#### **EU: Corporate Sustainability Due Diligence (CSDDD), Directive (EU) 2024/1760**

July 26, 2026

- Deadline for transposition by Member States.

July 26, 2026

- Date of application for EU-based companies with more than 5000 employees and net worldwide turnover of more than EUR 1.5 billion in the last financial year (including parent companies), for financial years starting on or after 1 January 2028, and for non-EU companies that generated a net turnover of more than EUR 1.5 billion in the Union in the last financial year for financial years starting on or after 1 January 2028.

July 26, 2028

- Date of application for EU-based companies with more than 3000 employees and net worldwide turnover more than EUR 900 million (including parent companies) in the last financial year, for financial years starting on or after 1 January 2029, and for non-EU companies that generated a net turnover of more than EUR €900 million in the Union in the last financial year for financial years starting on or after 1 January 2029.

July 26, 2029

- Date of application for all companies with more than 1000 employees and a net turnover of more than €450 million in the previous financial year (including parent companies), for financial years starting on or after 1 January 2029.



January 1, 2029

- Compliance deadline: companies to submit information to European Single Access Point (ESAP).

At least once every 24 months

- Compliance deadline: companies must review and update their due diligence policies where necessary.

Within 12 months after the balance sheet date of the financial year (or for companies voluntarily reporting by date of publication of annual financial statements)

- Compliance deadline: companies must report an annual statement on their website.

#### **EU: Transparency and Integrity of Environmental, Social and Governance (ESG) Rating Activities, Regulation (EU) 2024/3005**

August 2, 2026

- Compliance deadline: ESG rating providers which operated in the Union on the date of entry into force of this Regulation shall notify ESMA of their intention to continue operating in the Union

November 2, 2026

- Compliance deadline: ESG rating providers which operated in the Union on the date of entry into force of this Regulation shall apply for authorisation and recognition from ESMA within this period.

January 1, 2028

- Compliance deadline: ESG rating provider, when making public any information pursuant to Article 19(1) and Article 23(1) [such as disclosures of the methodologies, models, and key rating assumptions used in their ESG rating activities], shall submit that information to ESMA at the same time for accessibility on the established European Single Access Point (ESAP) from this date. Furthermore, ESG rating providers shall make accessible the information referred to in Articles 14(1), 11(3), 35(6) and 38(1) on the established European Single Access Point (ESAP) from this date.

May 2, 2028

- Compliance Deadline: ESG rating providers categorised as small undertakings or as small groups pursuant to Article 3 of Directive 2013/34/EU which operated in the Union at the effective date of this Regulation shall notify and be registered by ESMA within this period.

#### **EU: Prohibiting Products Made with Forced Labour on the Union Market, Regulation (EU) 2024/3015**

December 14, 2027

- Date of application.

#### **EU: Making Available on the Union Market and Export from the Union of Certain Commodities and Products Associated with Deforestation and Forest Degradation, Regulation (EU) 2023/1115**

December 30, 2025

- Date of entry into force of Articles relating to the prohibition on the placing/making available on the market or export of non deforestation-free relevant commodities and products; obligation for operators and traders; checks on operators and non-SME traders; submission of substantiated concerns to competent authorities and access to justice.

June 30, 2026

- Date of application for operators that were established as micro-enterprises by 31 December 2020.

December 31, 2028

- Compliance deadline: end of transitional period for timber and timber products that were produced before 29 June 2023 and placed on the market from 30 December 2025 in compliance with Regulation (EU) No 995/2010.

## 4.2. Denmark

### **Denmark: Annual Accounts Act, 2022 and Others - Amendment - (on corporate sustainability reporting and size limits for SMEs) Act No. 480, May 2024**

January 1, 2026

- Date of entry into force of reporting obligations for small and medium-sized companies (SMEs) reporting under reporting class D.

January 1, 2028

- End of transition period during which listed SMEs may opt out of sustainability reporting if they briefly state in their management report why sustainability information has not been provided.

## 4.3. France

### **France: Corporate Sustainability Reporting, Ordinance No. 2023-1142**

January 1, 2026

- Date of entry into force of new reporting obligations for public small and medium sized enterprises with security admitted to trading, small and non-complex credit institutions, insurance and reinsurance companies (first report due in 2027).

January 1, 2028

- Date of entry into force of reporting requirements for third-country undertakings (mentioned in Articles L. 232-6-4 and L. 233-28-5 of the French Commercial Code).

January 1, 2028

- SMEs (Article L. 230-1 of the French Commercial Code) may decide not to disclose sustainability information for financial years commencing before this date, provided that they briefly justify this decision in their management report.

### **France: Sustainability Reporting Content and Size Thresholds for Reporting Entities, Decree No. 2023-1394**

January 1, 2026

- Date of entry into force of reporting obligations for public small and medium sized enterprises with security admitted to trading, small and non-complex credit institutions, insurance and reinsurance companies (first report due in 2027 for financial year 2026).



## 4.4. Germany

### **Germany: Corporate Sustainability Reporting, Draft Law, March 2024**

Financial year beginning (FYB) after January 1, 2024

- Proposed compliance deadline: Large public companies and groups with more than 500 employees must submit their first sustainability report.

FYB on or after January 1, 2025

- Proposed compliance deadline: Large non-public companies and groups with more than 500 employees must submit their first sustainability report.

December 31, 2025

- Proposed compliance deadline: Due Diligence reports based on Article 10 of the Due Diligence in Supply Chains Act for financial years beginning before 1 January 2024 must be submitted by this date.

FYB on or after January 1, 2026

- Proposed compliance deadline: Listed small and medium-sized companies must submit their first sustainability report.

FYB on or after January 1, 2028

- Proposed compliance deadline: EU subsidiaries and EU branches of third country groups must submit their first sustainability report

## 4.5. Hungary

### **Hungary: ESG Auditing Obligations and Risk Management, Decree 13/2024**

June 25, 2025

- Compliance Deadline: company shall conduct a regular audit of its 2024 business activities in accordance with Section 17 (2) of the ESG Act.

## 4.6. Italy

### **Italy: Implementation of Directive (EU) 2022/2464 on Corporate Sustainability Reporting Obligations, Decree No. 125, 2024**

January 1, 2026

- Compliance deadline: listed small and medium-sized enterprises (except micro-undertakings), small and non-complex institutions, and captive insurance and re-insurance undertakings shall start reporting for financial years beginning on or after this date.

January 1, 2028

- Compliance deadline: EU-based subsidiaries or branches of third country companies shall publish and make accessible the sustainability report of their non-EU parent company (prepared at the group level) from financial years beginning on or after this date.

January 6, 2030

- End of transition period during which the EU subsidiary of a non-EU parent that generates the greatest turnover in the EU may prepare a single consolidated report including all the EU subsidiaries of the parent company.

## 4.7. Liechtenstein

### **Liechtenstein: Adaptation to Directive (EU) 2022/2464 on Corporate Sustainability Reporting, Law, March 2024**

January 1, 2026

- Compliance deadline: SMEs, small and non-complex credit institutions, insurance and reinsurance companies shall prepare and review their first sustainability report for financial years starting on or after this date.

January 1, 2028

- Compliance deadline: subsidiaries and branches of third-country parent companies shall prepare and review their first sustainability report from this date.

## 4.8. Luxembourg

### **Luxembourg: Corporate Sustainability Due Diligence, Draft Law No. 8217, May 2023**

First day of the month following publication in Official Journal

- Proposed date of entry into force.

Financial year following date of entry into force

- Proposed date of entry into force of duty of care obligations for in-scope companies (companies with at least 250 employees; annual turnover of more than 50 million euros; total balance sheet of more than 43 million euros).

Two years after date of adoption

- Proposed date of entry into force of duty of care obligations for SMEs operating in "high risk" sectors.

## 4.9. Netherlands

### **Netherlands: Responsible and Sustainable International Business Conduct, Revised Draft Law, November 2022**

July 1, 2025

- Proposed date of entry into force of Art. 3.2.5 and 3.2.6 on offences and civil action.

### **Netherlands: International Corporate Responsibility, Draft Act, November 2024**

July 26, 2027

- Proposed date of application for Dutch companies with more than 5000 employees and net worldwide turnover of more than EUR 1.5 billion in the last financial year (including parent companies), and non-EU companies that generated a net turnover of more than EUR 1.5 billion in the Union in the last financial year

July 26, 2028

- Proposed date of application for Dutch companies with more than 3000 employees and net worldwide turnover of more than EUR €900 million (including parent companies) in the last financial year, and non-EU companies that generated a net turnover of more than EUR €900 million in the Union in the last financial year.

July 26, 2029

- Proposed date of application for all Dutch companies with more than 1000 employees and turnover of more than €450 million in previous financial year (including parent companies), and all non-EU companies with a turnover of more than €450 million in the Union in the last financial year

## 4.10. Spain

### **Spain: Corporate Sustainability Reporting Framework, Draft Law, May 2023**

January 1, 2026

- Proposed date of entry into force of reporting obligations for listed SMEs, small and non-complex credit institutions, and insurance companies.

January 1, 2028

- Proposed date of entry into force of reporting obligations for subsidiaries and branches of third-country companies.

January 6, 2030

- Proposed end of exemption from reporting obligation for subsidiaries (of third-country parent companies) that are included in the consolidated report covering all EU subsidiaries of that parent company.

## 4.11. Switzerland

### **Switzerland: Mandatory Climate Reporting Obligation for Certain Companies, Ordinance, November 2022 - Proposed Amendment - (on climate report based on international standards, electronic format of the report, etc.) Draft Ordinance, December 2024**

January 1, 2026

- Proposed date of entry into force.

## 4.12. Turkey

### **Turkey: Green Taxonomy, Draft Regulation, October 2024**

December 31, 2026

- Proposed deadline for voluntary compliance with recording information of previous year's activities and the submission of the Sustainability Report.

January 1, 2027

- Proposed starting date of mandatory compliance with recording information of previous year's activities and the submission of the Sustainability Report.

## 4.13. United Kingdom

### **UK Companies (Strategic Report) (Climate-related Financial Disclosure) Regulations, SI 2022/31**

Financial year beginning April 6 annually

- Compliance deadline: traded companies, banks, insurance companies having more than 500 employees to include climate-related financial disclosures in their strategic reports

### **UK Limited Liability Partnerships (Climate-related Financial Disclosure) Regulations, SI 2022**

Financial year beginning April 6 annually

- Compliance deadline: limited liability partnerships to include climate-related financial disclosures in their strategic reports or energy and carbon reports.

### **UK: Sustainability Reporting Standards, Guidance Document, Revised, May 2024**

Quarter 1 2025

- Expected endorsement date of the first two UK Sustainability Reporting Standards (SRS).

### **UK: Sustainability Disclosure Requirements: Implementation Update 2024, Policy Paper, May 2024**

Quarter 2 2025

- Expected Government Decision on Future Requirements of UK Sustainability Reporting Standards.

### **UK: Environmental, Social and Governance Sourcebook, Guidance Document, June 2024**

December 2, 2025

- Compliance deadline: a manager is required to provide on-demand sustainability information upon request by this date.



## 4.14. Canada

### **Canada: Sustainability Disclosure Standard CSDS 1 - General Requirements for Disclosure of Sustainability-related Financial Information, Standard, December 2024**

January 1, 2027

- Compliance deadline: first transition relief for companies that apply the standard in the first year shall report on sustainability-related risks for the reporting period beginning on this date.

January 1, 2028

- Compliance deadline: second transition relief: companies (that have applied the first transition relief) shall report on sustainability-related risks for the reporting period beginning on this date.

### **Canada: Sustainability Disclosure Standard CSDS 2 - Climate-related Disclosures, Standard, December 2024**

January 1, 2028

- Compliance deadline: transition relief for companies that apply the standard in the first year to report on climate resilience and Scope 3 GHG emission disclosures for the reporting period beginning on this date.

## 4.15. United States

### **USA: Enhancement and Standardization of Climate-Related Disclosures for Investors, Final Rule, 89 FR 21668, March 2024**

#### Fiscal Year Beginning (FYB) 2025

- Compliance deadline: large accelerated filers to report all climate disclosures under Reg. S-K and S-X (except material expenditures and impacts and GHG emissions).

#### FYB 2026

- Compliance deadline: accelerator Filers (other than smaller reporting companies and emerging growth companies) to report on all Reg. S-K and S-X disclosures (except material expenditures/ impacts and GHG emission disclosures). Large Accelerated Filers to report on material expenditures and financial impacts resulting from climate-related mitigation activities, transition plans, targets or goals and actions taken to make progress toward meeting these targets or goals. Large Accelerated Filers to report on Scope 1 and 2 GHG emissions. Large Accelerated Filers and Accelerated Filers (with the exception of smaller reporting companies and emerging growth companies) use Inline XBRL tagging for subpart 1500 financial statement disclosures.

#### FYB 2027

- Compliance deadline: Non-accelerated filers, emerging growth companies; and smaller reporting companies: Report All Reg. S-K and S-X disclosures, other than as noted.

#### FYB 2028

- Compliance deadline: Non-accelerated Filers, Emerging Growth Companies, and Smaller Reporting Companies to report on material expenditures and financial impacts resulting from climate-related mitigation activities, transition plans, targets or goals and actions taken to make progress toward meeting these targets or goals. Accelerated Filers (other than emerging growth companies and smaller reporting companies) to report on Scope 1 and 2 GHG emissions.

#### FYB 2029

- Compliance deadline: Large Accelerated Filers must obtain limited assurance for their Scope 1 and/or Scope 2 emissions disclosures.

#### FYB 2031

- Compliance deadline: Accelerated Filers (other than emerging growth companies and smaller reporting companies) must obtain limited assurance for their Scope 1 and 2 emission disclosures.

#### FYB 2033

- Compliance deadline: Large Accelerated Filers must obtain reasonable assurance for their Scope 1 and/or Scope 2 emissions disclosures.



## 4.16. California

### **California : Climate Corporate Data Accountability, Senate Bill 253 Enacted, 2023**

2026 and annually thereafter

- Compliance deadline: reporting entities to publicly disclose to the emissions reporting organization all scope 1 and 2 emissions for prior fiscal year; reporting entities shall obtain limited assurance engagement for scope 1 and scope 2 emissions.

2027 and annually thereafter

- Compliance deadline: reporting entities to publicly disclose scope 3 emissions no later than 180 days after scope 1 and 2 emissions are publicly disclosed.

2030 and annually thereafter

- Compliance deadline: reporting entities shall obtain reasonable assurance engagement for scope 1 and scope 2 emissions.

### **California : Climate-Related Financial Risk Reporting, Senate Bill 261 Enacted, 2023**

January 1, 2026 and biennially thereafter

- Covered entities to prepare and make publicly available climate-related financial risk reports.

### **California: Fashion Environmental Accountability, Assembly Bill 405, 2025**

January 1, 2027

- Proposed compliance deadline: tier one suppliers shall be disclosed, and contain at least 80 percent of suppliers by volume.

January 1, 2028

- Proposed compliance deadline: Tier 2 suppliers must be disclosed, covering at least 75% by volume. Fashion sellers must require key Tier 2 suppliers to report wastewater chemical concentrations, water use, chemical inventory, and compliance with local laws. For suppliers using indirect wastewater management, fashion sellers must report treatment facility chemical concentrations, the percentage with remediation plans, and actions taken to address wastewater.

January 1, 2029

- Proposed compliance deadline: a fashion seller is deemed to be in violation of its significant tier 2 dyeing, finishing, printing, and garment washing suppliers fail to make adequate progress in the remediation of hazardous chemical concentration in wastewater.

January 1, 2030

- Proposed compliance deadline: tier three suppliers shall be disclosed, and contain at least 50 percent of suppliers by volume or dollar value.

January 1, 2032

- Proposed compliance deadline: tier four suppliers shall be disclosed, and contain at least 50 percent of suppliers by volume or dollar value.

## 4.17. Colorado

### **Colorado: Greenhouse Gas Emissions Act (on Disclose Information requirement), House Bill 25-1119, January 2025**

January 1, 2028

- Effective date of requirement for a public disclosure within Scope 1 & Scope 2 Emissions (Direct emissions & purchased electricity), and annually thereafter.

January 1, 2029

- Effective date of requirement for a partial disclosure within Scope 3 (for purchased goods, capital goods, and product use) and will be updated on January 1 each year thereafter.

## 4.18. New Jersey

### **New Jersey: Climate Corporate Data Accountability Act, Senate Bill 4117, February 2025**

3 years after effective date

- Proposed Compliance Deadline: A reporting entity shall annually disclose to the emissions reporting organization and the department all of the reporting entity's scope 1, scope 2, and scope 3 emissions for the prior fiscal year.

4 years after effective date

- Proposed Compliance Deadlines: A disclosure of scope 1 or scope 2 emissions made pursuant to Section 4(a)(1) shall include an assurance engagement performed by an independent third-party assurance provider, which verifies the accuracy of the reported emissions. A reporting entity shall measure and report its emissions of greenhouse gases in conformance with the Greenhouse Gas Protocol standards and guidance.

4 years after effective date, annually thereafter

- Proposed Compliance Deadline: A reporting entity shall publicly disclose all of the reporting entity's scope 1 and scope 2 emissions for the prior fiscal year.

5 years after effective date, annually thereafter

- Proposed Compliance Deadline: A reporting entity shall publicly disclose all of the reporting entity's scope 3 emissions no later than 180 days after its scope 1 emissions and scope 2 emissions are publicly disclosed to the emissions reporting organization for the prior fiscal year.

## 4.19. New York

### **New York: Climate Corporate Accountability, Senate Bill 3456, 2025**

Beginning in 2027, and annually thereafter

- Proposed Compliance Deadline: Covered entities are required to disclose their scope 1 and 2 GHG emissions

2027

- Proposed Compliance Deadline: Covered entities are required to provide limited assurance for their scope 1 and 2 GHG emissions.

Beginning in 2028, and annually thereafter

- Proposed Compliance Deadline: Covered entities are required to disclose their scope 3 GHG emissions.

2031

- Proposed Compliance Deadline: Covered entities are required to provide reasonable assurance for their scope 1 and 2 GHG emissions.

### **New York: Reporting of Climate-related Financial Risk by Certain Business Entities, Senate Bill 3697, 2025**

January 1, 2028, and biennially thereafter

- Proposed compliance deadline: a covered entity shall prepare a climate-related financial risk report; shall make available to the public, on its website, a copy of the specified report; and shall pay a fee upon filing its disclosure.

## 4.20. Washington

### **Washington): Fashion Sustainability Accountability Act, House Bill 1107, 2024**

January 1, 2027

- Proposed compliance deadline: fashion producers must annually disclose covered products containing high-priority chemicals, sustainability claims, excess product disposal, and environmental initiatives. Producers with over \$100 million in worldwide gross income must also disclose environmental impacts, sustainability reports, recycled content, greenhouse gas emissions, and supplier working conditions.

## 4.21. Mexico

### **Mexico: Application of Standards IFRS S1 and S2 on Sustainability and Climate Disclosures, Resolution, January 2025**

2026

- Compliance Deadline: the first report containing sustainability information in accordance with IFRS S1 and S2 shall be disclosed for the financial year 2025.

June 30, annually

- Compliance Deadline: Reports containing sustainability information shall be disclosed.

### **Mexico: Financial Securities Eligible for Simplified Registration and Simplified Issuer Procedures, Resolution, January 2025**

April 30, 2025

- Compliance Deadline: Annual Report Submission Deadline.

## 4.22. Brazil

### **Brazil: Preparation and Disclosure of the Sustainability Financial Information, Resolution CVM NO. 193, 2023**

January 1, 2026

- Compliance Deadline: IFRS-aligned sustainability-related disclosures become mandatory for publicly traded companies from fiscal year beginning on or after January 1, 2026.

### **Brazil: General Requirements for Disclosure of Financial Information Related to Sustainability, Resolution CVM No. 217, 2024**

January 1, 2026

- Date of applicability to financial activity initiated on or after this date.

### **Brazil: Approving Technical Pronouncement No. 02 on Climate-Related Disclosures, Resolution CVM No. 218, 2024**

January 1, 2026

- Date of application.

## 4.23. Costa Rica

### **Costa Rica: Adoption of Sustainability Reporting Standards IFRS S1 and IFRS S2, Circular No. 33/2023**

By 2026

- Compliance deadline: Companies with a public obligation to render accounts, supervised and regulated by CONASSIF must report information for the fiscal closing as of 31 December 2025.

By 2027

- Compliance deadline: Companies classified as large taxpayers before the Tax Administration and outside of Transitional Provision 1 (a) must report information for the fiscal closing as of 31 December 2026 inclusive.

## 4.24. India

### **India: Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021**

March 31, annually

- Compliance deadline: top 1000 listed entities based on market capitalization shall submit a business responsibility and sustainability report in the format specified by SEBI.

## 4.25. China (Mainland)

### **China: Reporting and Managing Greenhouse Gas Emissions for Key Industries from 2023 to 2025, Announcement No. 332, 2023**

September 30, annually

- Compliance deadline: enterprises in the cement, aluminum smelting, and iron and steel industries must ensure verification of their GHG emissions report for the previous year.

December 31, annually

- Compliance deadline: enterprises in above key industries must ensure verification of their GHG emissions report for the previous year.

March 31, annually

- Compliance deadline: enterprises in above key industries must submit their annual greenhouse gas emission reports for the previous year through the management platform before this date.

### **China: Sustainability Reporting for Major Listed Companies, Guidelines, April 2024**

April 30, 2026:

- Compliance deadline: The first report for financial year 2025 must be issued by this date.

Annually 4 months after the end of each financial year:

- Compliance deadline: Submission of the sustainability report.

## 4.26. Hong Kong

### **Hong Kong (China): Enhancement of Climate-related Disclosures Under the Environmental, Social and Governance (ESG) Framework, Consultation Conclusions, April 2024**

January 1, 2026

- Compliance deadline: LargeCap Issuers to be in full compliance with new climate related disclosures from this date.

### **Hong Kong (China): General Requirements for Disclosure of Sustainability-related Financial Information, Hong Kong Financial Reporting Standard S1, 2024**

August 1, 2025

- Date of entry into force.

### **Hong Kong (China): Climate-related Disclosures, Hong Kong Financial Reporting Standard S2, 2024**

August 1, 2025

- Date of entry into force.

## 4.27. South Korea

**South Korea: Human Rights and Environmental Protection for Corporate Sustainable Management, Draft Law, September 2023 (Bill No. 2124147)**

One year after promulgation

- Proposed date of entry into force.

Annually

- Proposed compliance deadline: in-scope companies must assess human rights and environmental risks, prepare a due diligence plan and submit it to the Board of Directors for approval; in-scope companies are undertakings with headquarters in South Korea or foreign companies with a business place in South Korea that have at least 500 employees or revenue equal to or greater than 200 billion KRW in the previous financial year.

## 4.28. Indonesia

**Indonesia: Climate-Related Disclosures, Draft Sustainability Disclosure Standard PSPK 2, December 2024**

March 31, 2025

- Deadline for comments.

January 1, 2027

- Proposed date of entry into force.



## 4.29. Taiwan

### **Taiwan: Roadmap for Taiwan Listed Companies to Align with IFRS Sustainability Disclosure Standards, August 2023**

#### Fiscal Year 2026

- Expected date of application for listed companies with capital over NT\$10 billion.

#### Fiscal Year 2027

- Expected date of application for listed companies with capital over NT\$5 billion and less than NT\$10 billion.

#### Fiscal Year 2029

- Expected date of application for all listed companies.

### **Taiwan: Timelines of Climate-Related Disclosures for TWSE and TPEX Listed Companies, Order No. 11203852314, 2023**

#### 2026

- Compliance deadline: starting from this year, consolidated financial reporting subsidiaries of listed companies with a paid-in capital  $\geq$  NT\$5 billion but less than NT\$10 billion and parent companies of listed companies with a paid-in capital  $<$  NT\$5 billion shall complete disclosure of information regarding greenhouse gas inventory.

#### 2027

- Compliance deadline: starting from this year, consolidated financial reporting subsidiaries of listed companies with a paid-in capital  $\geq$  NT\$10 billion and parent companies of listed companies with a paid-in capital  $\geq$  NT\$5 billion but less than NT\$10 billion shall complete disclosure of information regarding greenhouse gas assurance.

#### 2027

- Compliance deadline: starting from this year, consolidated financial reporting subsidiaries of listed companies with a paid-in capital  $<$  NT\$5 billion shall complete

disclosure of information regarding greenhouse gas inventory.

#### 2027

- Compliance deadline: starting from this year, listed companies with a paid-in capital  $<$  NT\$5 billion shall complete disclosure of information regarding their carbon reduction targets, strategies, and specific action plans.

#### 2028

- Compliance deadline: Consolidated financial reporting subsidiaries of listed companies with a paid-in capital  $\geq$  NT\$5 billion but less than NT\$10 billion and parent companies of listed companies with a paid-in capital  $<$  NT\$5 billion shall complete disclosure of information regarding greenhouse gas assurance starting this date.

#### 2029

- Compliance deadline: starting from this year, consolidated financial reporting subsidiaries of listed companies with a paid-in capital  $<$  NT\$5 billion shall complete disclosure of information regarding greenhouse gas assurance.

### **Taiwan: Self-Reduction Plan Management Regulations, Order No. 1139109483, 2024**

#### April 30, 2025 and annually thereafter

- Compliance deadline: enterprises shall submit the voluntary reduction plan (implementation progress report) for the previous year to the central competent authority.

### **Taiwan: Regulations for Emission Sources Obligated to Measuring and Reporting Its Emission by Entity, Draft Announcement No. 1149100079B, January 2025**

#### 2026

- Proposed Compliance Deadline: From this year, entities in scope shall conduct inventories and registration for emissions of the preceding year.

## 4.30. Malaysia

### Malaysia: National Sustainability Reporting Framework, September 2024

January 1, 2026

- Compliance deadline: Group 2 entities (Main Market listed issuers other than listed issuers in Group 1) shall start adopting the ISSB standards IFRS S1 and S2 for the annual reporting periods beginning on or after this date.

January 1, 2027

- Compliance deadline: Group 3 entities (ACE Market listed issuers and large NLCos) must adopt ISSB standards IFRS S1 and S2 for annual reporting periods beginning on or after [date], with transition reliefs available. Group 1 entities must obtain reasonable assurance over Scope 1 and Scope 2 GHG emissions disclosures for reporting periods beginning on or after [date]. Until specified deadlines, Group 1 entities may limit disclosures to climate-related risks and opportunities under IFRS S2, omit Scope 3 GHG emissions (except where required by regulators), and focus disclosures on principal business segments.

January 1, 2028

- Proposed compliance deadline: for the adoption of IFRS S1 with reliefs. The ACE market listed issuers shall issue the annual reports for the financial year end by this date. Large non-listed companies with revenue of RM 2B and above shall issue the annual reports for the financial year end by this date.

January 1, 2029

- Compliance deadline: from this date, Group 3 entities shall obtain reasonable assurance over their disclosures of Scope 1 and Scope 2 GHG emissions for annual reporting periods beginning on or after this date.

January 1, 2030

- Compliance deadline: Group 2 entities must obtain reasonable assurance over Scope 1 and Scope 2 GHG emissions disclosures for annual reporting periods beginning on or after [date]. Until specified deadlines, they may limit disclosures to climate-related risks and opportunities under IFRS S2, omit Scope 3 GHG emissions (except where required by regulators), and focus disclosures on principal business segments.

January 1, 2030

- Compliance deadline: Large Non-listed Companies (NLCos) whose holding company reports under other international standards (e.g., GRI, TCFD) must exclusively use ISSB Standards for annual reporting periods beginning on or after [date]. Until specified deadlines, Group 3 entities may limit disclosures to climate-related risks and opportunities under IFRS S2, omit Scope 3 GHG emissions (except where required by regulators), and focus disclosures on principal business segments.

## 4.31. Singapore

### **Singapore: Extending Mandatory Climate Reporting Obligations to Large Non-listed Companies, Consultation Paper, July 2023**

January 1, 2025

- Proposed compliance deadline: listed issuers shall make ISSB-aligned climate disclosures for financial years starting on or after this date.

January 1, 2027

- Proposed compliance deadline: large non-listed companies with at least \$1 billion in revenues shall make ISSB-aligned climate disclosures for financial years starting on and after this date.

January 1, 2027

- Proposed compliance deadline: from this date, listed issuers must obtain [external] limited assurance in respect of their scope 1 and 2 GHG emissions.

January 1, 2029

- Proposed compliance deadline: large non-listed companies with at least \$100 million in revenues shall make ISSB-aligned climate disclosures for financial years starting on and after this date (proposed compliance deadline subject to review).

January 1, 2029

- Proposed compliance deadline: from this date, non-listed entities (with annual revenue of at least \$1 billion) must obtain [external] limited assurance in respect of their scope 1 and 2 GHG emissions.

## 4.32. Australia

### **Australia: Corporations Act, 2001, and Others - Amendment - (on climate-related financial disclosures) Act No. 87, 2024**

From January 1, 2025 to June 30, 2030:

- Compliance deadline: sustainability reports prepared between these dates must be verified on the basis of limited assurance.

July 1, 2030

- Compliance deadline: sustainability reports prepared for a financial year commencing on or after this date must be audited in accordance with Division 3 (section 1707F) and obtain an auditor's report. This applies in relation to a sustainability report for a financial year commencing on or before 30 June 2030.

## 4.33. Qatar

### **Qatar: Proposed Amendments to General Rules on Corporate Sustainability Reporting, Consultation Paper 2024/03**

January 1, 2026

- Proposed Compliance Deadline: Authorized firms to submit sustainability reports from the financial year starting on or after this date.

January 1, 2028

- Proposed Compliance Deadline: Authorized firms required to use the method specified in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard to calculate GHG emissions in the financial year beginning on or after this date. Authorized firms using the transition relief on not reporting on Scope 3 GHG emissions are also required to provide comparative information on the same matter starting from the financial year beginning on or after this date.

January 1, 2029

- Proposed Compliance Deadline: Authorized firms required to report Scope 3 GHG emissions in the financial year beginning on or after this date.

## 4.34. International

### **IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information**

January 1, 2025

- End of first year transition reliefs for entities.

### **IFRS S2 Climate-related Disclosures**

January 1, 2025

- End of first year transition reliefs for entities.

### **GRI: Biodiversity Reporting Standards (GRI: 101)**

January 1, 2026

- GRI 101 effective for annual reporting year starting on or after this date.



## Conclusion

ESG is a term that needs no introduction in 2025. While there is much talk around the looming deadlines and mounting pressures, there is still a lack of clarity about what exactly needs to be done to be on the safe side of the ESG deadlines.

***“Where do we start?”*** is the most common question we hear from our customers trying to accelerate their ESG compliance program in line with the upcoming deadlines.

We hope you find this guide helpful to get you started on your journey.

Implementation of an ESG (Environmental, Social, and Governance) vision for a company is not a one-off activity. It is an ongoing journey with stakeholders from many different departments.

With C2P, it's possible to create transparent ESG Programs, provide assurance and deliver real business value. Why not [Start a Conversation](#) with us today and see how we help industry leaders with their ESG journeys.



## OUR NUMBERS

# 300+

CUSTOMERS WORLDWIDE

# 195

COUNTRIES COVERED

# 100,000+

REGULATIONS