



Compliance & Risks

ESG Regulations: Your Guide To Key Upcoming Dates

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01. About The Authors



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With over 20 years post-qualification experience, Joanne heads up the Global Regulatory Compliance team at Compliance and Risks. She has extensive national and international legal experience in private practice, in-house and industry and has been with Compliance and Risks for over 12 years. She helps support its clients with their global legal compliance challenges with a particular interest and focus on Sustainability, ESG, Climate Change, Human Trafficking and Slavery as well as Business and Human Rights.

Joanne has a Bachelor of Arts (Legal and French) and a Bachelor of Law (LLB) from the National University of Ireland, Galway, Ireland as well as a Masters in International law (LLM) from the Graduate Institute of International and Development Studies, Geneva, Switzerland. She also has a Masters Degree in French from the University of Limerick, Ireland. She recently completed a Masters course in Business and Human Rights at the University of Bergen, Norway. She qualified as a Solicitor with the Law Society of Ireland in 2003.

01. About The Authors



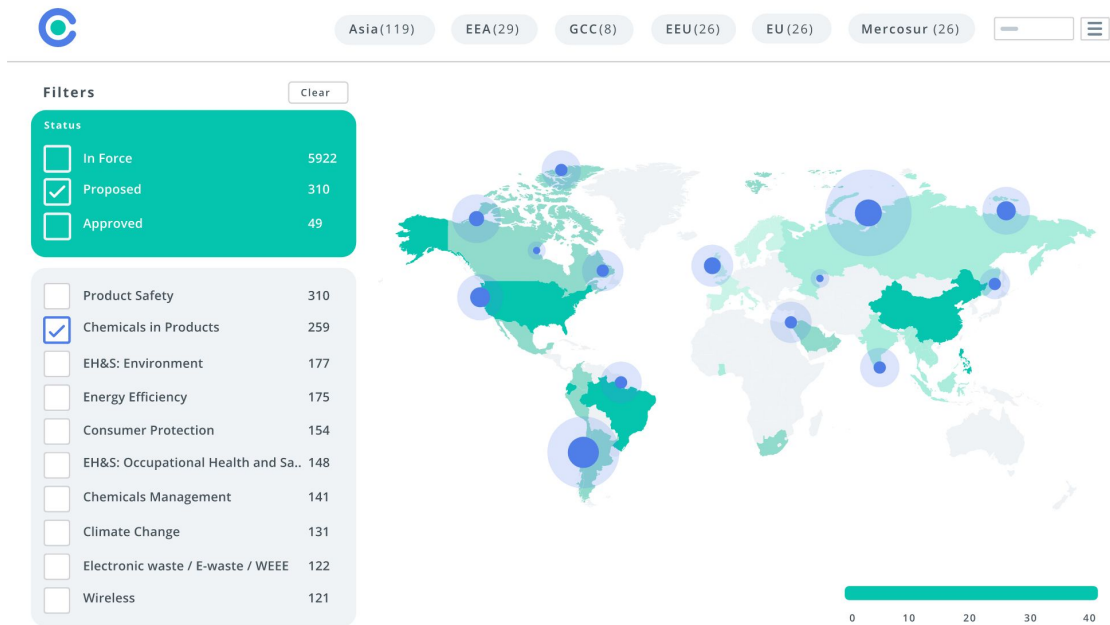
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Célia Le Lièvre is a Senior Regulatory Compliance Specialist with the GRCT and has six years experience in the regulatory compliance field and research sector for offshore renewable energy. Célia holds a Masters in Maritime Law from the University Institute of Research for the Sea (Brest, France) and a LLM in International Commercial Laws from the University of Aberdeen (Scotland). She also completed a PhD on risk-based consenting for marine renewables in University College Cork, Ireland.

Célia joined Compliance and Risks in January 2020. A key aspect of her role requires monitoring and analyzing industry regulations globally and supporting clients with their compliance obligations in the fields of Environmental Health and Safety and ESG reporting. She is also the SME for Climate Change, Climate Disclosures and Supply Chain Due Diligence.

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04. Upcoming Deadlines

4.1. European Union (EU) / European Economic Area

Corporate Sustainability Reporting Directive (EU) 2022/2464

January 01, 2024

- Date of application

July 06, 2024

- Deadline for transposition by Member States

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

EU Sustainability Reporting Standards, Delegated Regulation (EU) 2023/2772

January 01, 2024

- Date of application

Proposal for a Decision 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

January 24, 2024

- EU Parliament votes in favor of the proposal to delay the adoption of sector specific ESRS and third-country undertakings ESRS by two years

June 30, 2026

- Proposed revised due date for adoption by EU Commission of sector-specific ESRS and ESRS for non-EU undertakings



Exposure Draft Voluntary Sustainability Reporting Standards for Listed SMEs and Unlisted SMEs (ESRS LSME ED and ESRS VSME ED)

May 21, 2024

- End of public consultation on draft ESRS LSME and VSME ED)

EU Technical Screening Criteria for Determining the Conditions Under which an Economic Activity Qualifies as Contributing Substantially to the Transition to a Circular Economy, Pollution Prevention etc, Regulation, June 2023 (Taxonomy Environmental Delegated Act)

January 01, 2024

- Date of application

From January 01, 2024 to December 31, 2024

- Compliance deadline: non-financial undertakings must disclose the proportion of Taxonomy-eligible and Taxonomy non-eligible economic activities in their total turnover, capital and operational expenditure

January 01, 2025

- Compliance deadline: the key performance indicators of non-financial undertakings must cover the economic activities set out in this Regulation from this date



EU: Corporate Sustainability Due Diligence Directive, Draft Directive, February 2022

20 days after publication

- Proposed date of entry into force

Two years after date of entry into force

- Deadline for transposition by Member States.

Three years after date of entry into force

- Proposed date of application of due diligence obligations for large companies that had more than 1000 employees on average and had a net worldwide turnover of more than EUR 150 million in the last financial year (or parent company of a group that has the same numbers worldwide).

Four years after date of entry into force

- Proposed date application of due diligence obligations for EU and parent companies with more than 500 employees on average and a net worldwide turnover of more than EUR 150 million in the last financial year.

Four years after date of entry into force

- Proposed date of application of due diligence obligations for EU companies with more than 250 employees on average and a net worldwide turnover of more than EUR 40 million.



4.2. Germany

Corporate Due Diligence In Supply Chains Act, BGBl. 2959, 2021

From January 01, 2024 to May 01, 2024

- Compliance deadline for the annual submission of reports by companies with at least 1,000 people (within 4 months from end of the financial year)

4.3. Norway

Norway: Draft Amendment to Transparency Act (Implementation of CSRD), Draft Act, 2023

January 01, 2024

- Proposed date of entry into force of reporting obligations for large public interest entities with more than 500 employees and large public interest undertakings which are parent companies of large groups with more than 500 employees in the group network in the previous fiscal year.

January 01, 2025

- Proposed date of entry into force of reporting obligations for other large companies or parent companies not required to report from 2024.

January 01, 2026

- Proposed date of entry into force of reporting obligations for SMEs with the exception of micro-undertakings, non-complex financial enterprises, self-insurance undertakings.

January 08, 2030

- Proposed end of exemption from reporting obligation for subsidiaries (of non-EEA parent companies) that are included in the consolidated report of the subsidiary with the higher turnover in the last five financial years.

4.4. United Kingdom

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

Financial year beginning April 06 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 2022/46

Financial year beginning April 06 annually

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

UK: Endorsement of IFRS S1 on Sustainability Reporting and IFRS S2 on Climate Disclosures, Consultation Document, July 2023

July, 2024

- Proposed publication of UK Sustainability Disclosure Standards

4.5. Netherlands

Responsible and Sustainable International Business Conduct, Revised Draft Law, November 2022

July 01, 2024

- Proposed date of entry into force.

July 01, 2025

- Proposed date of entry into force of Art. 3.2.1 through 3.2.4 on enforcement and penalties.

July 01, 2025

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



4.6. Brazil

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

January 01, 2024

- Publicly traded companies, investment funds and insurance companies may disclose IFRS-aligned sustainability-related information on a voluntary basis.

January 01, 2026

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

4.7. France

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

January 01, 2024

- Date of entry into force

January 01, 2024

- Large companies and companies that are part of a large group shall submit a non-financial report in accordance with the Non-financial Reporting Directive for the financial year commencing on this date.

January 01, 2025

- Date of entry into force of reporting obligations in accordance with this Ordinance for large companies and companies combined into a large group.

January 01, 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 01, 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 01, 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 01, 2025

- Date of entry into force of reporting obligations (for financial year 2024) for large companies (balance sheet: 20 m€, net turnover: €40m, average number of employees employed: 250) and companies combined into a large group.

January 01, 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).



4.8. Liechtenstein

Liechtenstein: Implementation of Directive (EU) 2022/2464 on Corporate Sustainability Reporting, Draft Law, July 2023

January 01, 2024

- Proposed compliance deadline: large public interest entities, including those are parent companies, with more than 500 employees, shall prepare and review their first sustainability report for financial years starting on or after this date

January 01, 2025

- Proposed compliance deadline: large companies that are not public interest entities, shall prepare and review their first sustainability report for financial years starting on or after this date.

January 01, 2026

- Proposed 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 01, 2028

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



4.9. Denmark

Denmark: Annual Accounts Act, 2022 and Others - Proposed Amendment - (on corporate sustainability reporting and size limits for SMEs) Draft Act, October 2023

January 01, 2024

- Proposed date of entry into force of reporting obligations for large companies within reporting class D with more than 500 employees

July 01, 2024

- Proposed date of entry into force

July 01, 2025

- Proposed date of entry into force of reporting obligations for large companies in reporting class C and reporting class D with 500 employees or less

July 01, 2026

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

January 01, 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.



4.10. Spain

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

January 01, 2024

- Proposed date of entry into force of reporting obligations for large public interest undertakings with more than 500 employees, including large public interest entities that are parent companies of a large group.

January 01, 2025

- Proposed date of entry into force of reporting obligations for other large companies (.i.e. Companies which, for the last two consecutive years, meet at least two of the following criteria: a) total consolidated assets > 20 million, annual revenues > 40 million, and average number of employees above 250).

January 01, 2026

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

January 01, 2028

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

January 06, 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. 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 > 50 million euros; total balance sheet > 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.

4.13. India

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

March 31, 2024

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

4.12. Turkey

Turkey: Sustainability Reporting Standard TSRS 1 and TSRS 2, Decision, December 2023

January 01, 2024

- Compliance deadline: regulated banks, investment institutions and large companies above specified thresholds shall start making IFRS-aligned sustainability disclosures for the fiscal year beginning on or after this date.

January 01, 2026

- Compliance deadlines: regulated banks, investment institutions and large companies above specified thresholds shall include scope 3 emissions in their annual sustainability reports

4.14. China (Mainland)

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

December 31, 2023

- Compliance deadline: enterprises in above key industries must ensure that the verification of the GHG emissions report for 2022 has been completed by this date.

December 31, annually

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

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

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.

4.15. Hong Kong

Hong Kong (China): Enhancement of Climate-related Disclosures Under the Environmental, Social and Governance (ESG) Framework, Consultation Paper, April 2023

January 01, 2026

- Proposed Compliance Deadline: Issuers to be in full compliance with new climate related disclosures from this date

Hong Kong (China): Postponement of Application Dates of Listing Rules, Announcement, November 2023

January 01, 2025

- Revised Proposed Compliance Deadline: Revised Listing Rules to take effect from this date

4.16. Taiwan

Taiwan: Roadmap for Taiwan listed companies to align with IFRS Sustainability Disclosure Standards, August 2023

January 01, 2026

- Adoption of ISSB IFRS standards from the financial year 2026

January 01, 2026

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

January 01, 2027

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

January 01, 2028

- Expected date of application for all listed companies

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

January 01, 2024

- Compliance deadline: starting from this date, listed companies with a paid-in capital \geq NT\$10 billion shall complete disclosure of information regarding greenhouse gas inventory and assurance.

January 01, 2025

- Compliance deadline: starting from this date, 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 inventory.

January 01, 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.

January 01, 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.

January 01, 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.

January 01, 2027

- Compliance deadline: 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.

January 01, 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: Amendment to Regulations Governing Information to be Published in Annual Reports of Public Companies (on disclosure of carbon reduction targets, strategies and action plans in annual reports of listed companies) Order No. 1120385231, 2023

- 14 days before each shareholder meeting
- TWSE or TPEX listed companies with a capital \geq NT\$2 billion shall submit to the competent authority an annual report containing additional information on individual directors' remuneration, carbon reduction targets, strategy and action plan.

4.17. South Korea

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

- One year after publication
- 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.

4.18. Singapore

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

January 01, 2025

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

January 01, 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 01, 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 01, 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 01, 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.

4.19. Australia

Australia: Disclosure of Climate-related Financial Information, Draft Australian Sustainability Reporting Standards (ASRS) 1, 2 and 101, October 2023

March 01, 2024

- End of consultation of draft exposure standards

July 01, 2024

- Proposed compliance deadline: entities in Group 1 shall prepare climate-related financial disclosures for annual periods beginning on or after 1 July 2024;

July 01, 2026

- Proposed compliance deadline: entities in Group 2 shall prepare climate-related financial disclosures for annual periods beginning on or after 1 July 2026;

July 01, 2027

- Proposed compliance deadline: entities in Group 3 shall prepare climate-related financial disclosures for annual periods beginning on or after 1 July 2027;

Australia: Draft Legislative proposal on climate-related disclosures, Draft Law, January 2024

July 01, 2024 to June 30, 2025

- Proposed compliance deadline: Group 1 entities must prepare an annual sustainability report for the financial year commencing between these dates;

July 01, 2026 to June 30, 2027

- Proposed compliance deadline: Group 2 entities must prepare an annual sustainability report for the financial year commencing between these dates;

July 01, 2027

- Proposed compliance deadline: Group 3 entities must prepare a sustainability report for each financial year that commences on or after this date;

July 01, 2024 to June 30, 2030

- Proposed compliance deadline: sustainability reports prepared by in-scope companies must be verified by an external auditor on the basis of limited assurance

July 01, 2030

- Proposed compliance deadline: sustainability reports prepared for a financial year commencing on or after this date must be verified by an external auditor on the basis of reasonable assurance;

July 01, 2024

- Proposed deadline for issuance of auditing standards by the Auditing and Assurance Standards Boards (AASB)



4.21. USA

USA: Enhancement and Standardization of Climate-Related Disclosures for Investors, Draft Rule, 87 FR 21334, April 2022

April, 2024 (at the earliest)

- Proposed finalisation of draft rule

4.22. New York

New York (USA): Fashion Sustainability and Social Accountability Act, Assembly Bill 4333, 2023

18 from date of entry into force and annually thereafter

- Fashion sellers shall develop and submit to the office of the attorney general, annually, a due diligence report documenting all relevant information concerning the existence, implementation and outcomes of the human rights and environmental due diligence process carried out by the company.

4.23. California

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

January 01, 2025

- State board to adopt regulations to require reporting entities to annually disclose scope 1, 2 and 3 emissions and to obtain an assurance engagement performed by an independent third-party assurance provider.

2026 and annually thereafter

- 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

- 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

- 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 01, 2026 and biannually thereafter

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

California: Voluntary Carbon Market Disclosures, Assembly Bill 1305, 2023

January 01, 2024 and annually thereafter

- Entities operating in California that market or sell voluntary carbon offsets, or make claims regarding the achievement of net zero emissions or similar claims shall disclose certain specified information relating to the applicable carbon offset project or accuracy/achievement of the net zero or carbon reduction claim on the entity's website.

4.24. Washington

Washington (USA): Concerning the Environmental Impacts of Fashion, House Bill 2068, 2023

January 01, 2025

- Proposed compliance deadline: by this date, every fashion retail seller or fashion manufacturer doing business in the state that has an annual worldwide gross income of the business that exceeds \$100,000,000 must disclose its environmental due diligence policies, processes, and outcomes, including significant real or potential adverse environmental impacts and disclose targets for prevention and improvement.

January 01, 2027

- Proposed compliance deadline: fashion retail sellers and fashion manufacturers must establish, track, and disclose progress towards performance targets established in this section.



4.25. International

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

January 01, 2024

- IFRS S1 effective for annual reporting period beginning on or after this date

January 01, 2025

- End of first year transition reliefs for entities

IFRS S2 Climate-related Disclosures

January 01, 2024

- IFRS S2 effective for annual reporting period beginning on or after this date

January 01, 2025

- End of first year transition reliefs for entities

Taskforce on Nature-related financial Disclosures (TNFD)

19 December, 2023

- Date published

Draft International Standards on Requirements for Sustainability Assurance Engagements

Expected publication date

- End of 2024

Proposed ISSA 5000 can be applied to:

1. Information about all sustainability topics and aspects of topics
2. Information prepared in accordance with any sustainability reporting framework, standard or other suitable criteria
3. All sustainability information regardless of the mechanism for reporting the information
4. Limited and reasonable assurance engagements



Conclusion

ESG is a term that needs no introduction in 2024. 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.

Based on our market research with industry leaders who have implemented the most successful ESG Compliance strategies. As a next step, we have mapped out [9 critical steps](#) to accelerate your company’s ESG compliance journey.

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