2025

Global sustainability reporting and compliance calendar

Last updated: January 9, 2025

The list of deadlines is non-exhaustive and deadlines are subject to change. Check the reporting website for up-to-date information.



January							February							March						
Мо	Tu	We	Th	Fr	Sa	Su	Мо	Tu	We	Th	Fr	Sa	Su	Мо	Tu	We	Th	Fr	Sa	Su
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27	28	29	30	31			24	25	26	27	28			24	25	26	27	28	29	30
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April						Мау							June							
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July					August							September								
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January

January 31 ■ Carbon Border Adjustment Mechanism (CBAM): CQ4 2024 CBAM report is due

March

 Law n. 20.780 from 29 September 2014 and circular n. 52 from the Departmento Emisor Técnica Tributaria

March 31

- Marcompliance
- <u>Resource Sustainability Act</u>: Producers of packaged products, will be required to submit packaging data and 3R (reduce, reuse, recycle) plans to NEA.
- Decree No. 06/2022/ND-CP on Mitigation of GHG Emissions and Protection of Ozone Layer
- WE <u>UK Emissions Trading Scheme</u> (UK ETS): Deadline for submitting verified annual emissions reports for the previous year
- <u>EU Emissions Trading System</u> (EU ETS): Deadline for submitting verified annual emissions reports for the previous year
- Corporate Sustainability Reporting Directive (CSRD): Deadline for submitting the first CSRD reports for companies with a non-calendar fiscal year ending in 2024
- Submission: Submission of emission report for 2024

April

 RESOLUÇÃO BCB Nº 139 from the Central Bank of Brazil

April 10

 E California Electronic GHG Reporting: 2025 deadlines have not been reported yet, based on 2024 deadlines

April 15

- Energy Efficiency and Conservation Act (<u>RA No. 11285</u>): Annual Energy Efficiency Report; Annual Energy Utilization Report
- Sustainability Reporting Guidelines for Publicly Listed Corporations (SEC Memorandum Circular No. 4)

April 30

- 🚝 <u>SGX Sustainability Reporting</u>
- Carbon Border Adjustment Mechanism (CBAM): The Q1 2025 CBAM report is due
- We temissions Trading Scheme (UK ETS): Deadline for surrendering allowances to cover emissions from the previous year.
- <u>EU Emissions Trading System</u> (EU ETS): Deadline for surrendering allowances to cover emissions from the previous year.

May

May 30

 Programa Brasileiro GHG Protocol: Voluntary GHG inventory report for companies in Brazil

June

- June 30

 MEA Energy Use Report submission
 - 🚝 NEA Efficiency Improvement Plan
 - <u>submission</u>
 <u>Act on Promotion of Global Warming</u> <u>Countermeasures</u>: Emission reporting to reduce emissions of GHGs derived from anthropogenic activities.
 - National Emissions Registry from the Mexican Secretariat of Environment and Natural Resources (SEMARNAT)
 - Carbon allowance submission: Submission of allowances for the emission exceeding the free allocation cap
 - (1) <u>4th Phase allocation plan publication</u>: Allocation plan for 2026-2030

July

July 1 • <u>■ California AB-1305 reporting</u>: New law, effective date is July 1, 2025

- July 31
 - UN PRI: 2025 deadlines have not been reported yet, based on 2024 deadlines
 UN Older Compact: 2005 deadlines
 - UN Global Compact: 2025 deadlines have not been reported yet, based on 2024 deadlines
 - Act on Rationalizing Energy Use
 - Carbon Border Adjustment Mechanism (CBAM): The Q2 2025 CBAM report is due
 - Microsoft: 2025 deadlines have not been reported yet, based on 2024 deadlines

August

August 31

 <u>CSA</u>: 2025 deadlines have not been reported yet, based on 2024 deadlines

September

- September 30 • () <u>CDP</u>: 2025 deadlines have not been
 - reported yet, based on 2023 deadlines EU Emissions Trading System (EU ETS): Shipping companies will be required to surrender their EU ETS allowances for the first time on 30 September 2025.

October

- October 11
- Energy Efficiency Directive (EED): The deadline for EU member states to transpose the revised Energy Efficiency Directive into national law.

October 30

 Application for free allocation: Companies subject to KEST apply for free allocation for the 4th phase

October 31

- Mational Greenhouse and Energy Reporting Scheme (NGER) (Australia)
- Carbon Border Adjustment Mechanism (CBAM): The Q3 2025 CBAM report is due
- December

December 5

 Energy Savings Opportunity Scheme (ESOS): ESOS progress update deadline 1

December 30

 EU Deforestation Regulation (EUDR): Deadline for large companies to ensure that relevant commodities and products marketed in or exported from the EU are "deforestation-free" and to complete the necessary due diligence.

December 31

- SGX Mandatory Climate Reporting
 Emissions inventory accounting plan:
 - Emissions accounting plan for 2026

See more <u>regulations</u> and <u>supplier</u> <u>requirements</u> at Greenplaces.com

Regional frameworks with non-specific dates Asia-Pacific

Australian Sustainability Reporting

- Standards (ASRS): According to reporting company's annual report.
- Eusiness Responsibility and Sustainability <u>Report (BRSR)</u>: According to reporting company's annual report.

Global

- CDP: 2025 deadlines have not been reported yet, based on 2023 deadlines
- (SCA: 2025 deadlines have not been reported yet, based on 2024 deadlines
- S GRESB: 2025 deadlines have not been
- reported yet, based on 2024 deadlines

 <u>UN Global Compact</u>: 2025 deadlines have not
- been reported yet, based on 2024 deadlines
 UN PRI: 2025 deadlines have not been reported
- <u>ON PRI</u>: 2025 deadlines have not been reporte yet, based on 2024 deadlines

