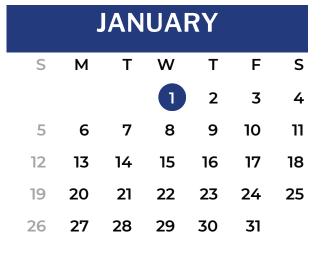


2025

Sustainability Reporting & Compliance Calendar



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Legends

EU UK Americas APAC International

Dates of Significance

January

January 1

Carbon Border Adjustment Mechanism (CBAM) - Deadline for importers of goods into the EU to submit CBAM Quarterly Report **2024 (Quarter 4)**

February

(February 1

California Air Resources Board (CARB) - Deadline for electric power entities (EPEs) to register specified source facilities and units of power for 2025 to claim Emissions Data Reports pursuant to Regulation for the **Mandatory Reporting of Greenhouse Gas Emissions (MRR)**

March

March 31

- Greenhouse Gas Reporting Program (GHGRP)- Deadline for approx. 8,000 fuel and gas industry sites and CO2 injections sites in the U.S. to report their GHG data and relevant information from large GHG sources to **GHGRP**
- **UK Emissions Trading Scheme (UK ETS)- Deadline for installation** operators in the UK along with their independent verifier must submit annual verified emissions report using the UK ETS reporting service covering reportable emissions for that year
- EU Emissions Trading System (EU **ETS**)- Deadline for ETS operators to prepare emissions report, verified by an accredited verifier and submit it to the authority
- State | GRSAC (Brazil) Deadline for Financial institutions and other institutions licensed by the Central Bank of Brazil to disclose/submit Report on Social, Environmental and Climaterelated Risks and Opportunities
- Singapore Resource Sustainability Act (Packaging report) (Singapore)-**Deadline for companies with an annual** turnover exceeding S\$10 million in 2023 to submit their 2024 packaging data and 3R plans by 31 March 2025
- **GHG report submission (Korea)**-**Deadline for submitting annual** emissions reports from 2024

April

April 10 **CARB**- Reporting deadline for

refineries, electricity generation facilities, cement plants and facilities that produce more than 25,000 metric tons of CO2e from various sources April 15

Sustainability Report (SuRe),

Philippines- Deadline for the submission of energy consumption reports by the commercial, industrial and transport sectors

April 30

- **CBAM** Deadline for importers of goods into the EU to submit CBAM **Quarterly Report 2025 (Quarter 1) ESG Data Convergence Initiative**
- (EDCI)- Deadline for participating **General Partners (GPs) and Limited** Partners (LPs) across private credits and private equity associated with **ESG Data Convergence Initiative** (EDCI) coalation to submit their ESG data

May

May 21

European Securities and Markets <u>Authority (ESMA)</u> - Deadline for funds to apply guidelines issued by the regulatory authority, the ESMA within fund's names using "ESG" or sustainability-related terms

June

June 2

CARB- Deadline for submitting electric power entity and Abbreviated Reporting

June 30

- **UK ETS- Deadline for installation** operators within scope of the UK **Emissions Trading Scheme (UK ETS)** to submit data to their regulator
- **Sustainable Finance Disclosure** Regulation (SFDR) - Deadline for Financial market participants in the EU to disclose their Principal Adverse Impact (PAI) statements detailing negative impact of investment decisions on sustainability factors
- **Singapore National Environment** Agency (NEA)- Deadline for registered, large-energy using corporations in Singapore to submit energy use report and an energy efficiency improvement plan
- National Emissions Registry from the Mexican Secretariat of Environment and Natural Resources (SEMARNAT) (Mexico)- Deadline for the verification of annual report

July

July 1

Global Real Estate Sustainability Benchmark (GRESB) - Deadline for real estate and infrastructure companies to submit 2025 assessments

July 17

CARB - Deadline for corrections to **RPS Adjustment data required for EPE** data reports

July 31

United Nations Global Compact (UNGC) - Deadline for business participants of UNGC to submit Mandatory CoP statement and questionnaire to the UNGC

August

August 11 **CARB** - Deadline for EPEs to submit

final verification statements for **Mandatory GHG reporting for all** reports, including emissions, supplier data, and product data

September

(September 30) **EU ETS**- Deadline for all sectors to surrender allowances to cover

emissions from the previous year

October

October 9

<u>Carbon Disclosure Project (CDP)</u> -**Deadline for submitting responses to** the CDP by disclosers to obtain a CDP score

October 11

Energy Efficiency Directive (EED) -**Deadline for EU member states to** transpose the revised Energy **Efficiency Directive into national law**

October 31

- **CBAM** Deadline for importers of goods into the EU to submit CBAM **Quarterly Report 2025 (Quarter 3** Report)
- The National Greenhouse and Energy Reporting (NGER)(Australia) -**Deadline for registered corporations** to report their emissions and energy data

December

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

Benchmark Regulation (BMR) - End of transitional period for the use of thirdcountry benchmarks administered by countries outside the EU

Compliance and Regulations with non-specific dates in 2025

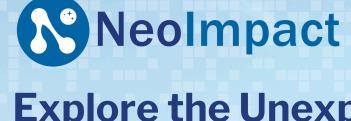
- **ISSB** Deadline for multinational companies adopting global sustainability standards to submit sustainability disclosures aligned with ISSB S1 and ISSB S2 standards for FY 2024
- **EU Taxonomy** Deadline for large companies and financial Institutions to report on how their activities are in alignment with the EU's environmental objectives and additionally report on non-EU exposures and Do No Significant Harm (DNSH)
- **CSRD** Deadline for large companies already subject to the NFRD to report in alignment with CSRD guideline starting **from FY 2024**

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