

# 2025

# Sustainability Reporting & Compliance Calendar

JANUARY	FEBRUARY	MARCH	APRIL
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SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
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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
  - GRSAC (Brazil) - Deadline for Financial institutions and other institutions licensed by the Central Bank of Brazil to disclose/submit Report on Social, Environmental and Climate-related 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) coalition to submit their ESG data

### May

- May 21**
  - European Securities and Markets Authority (ESMA) - 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**
  - Carbon Disclosure Project (CDP) - 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 third-country 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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