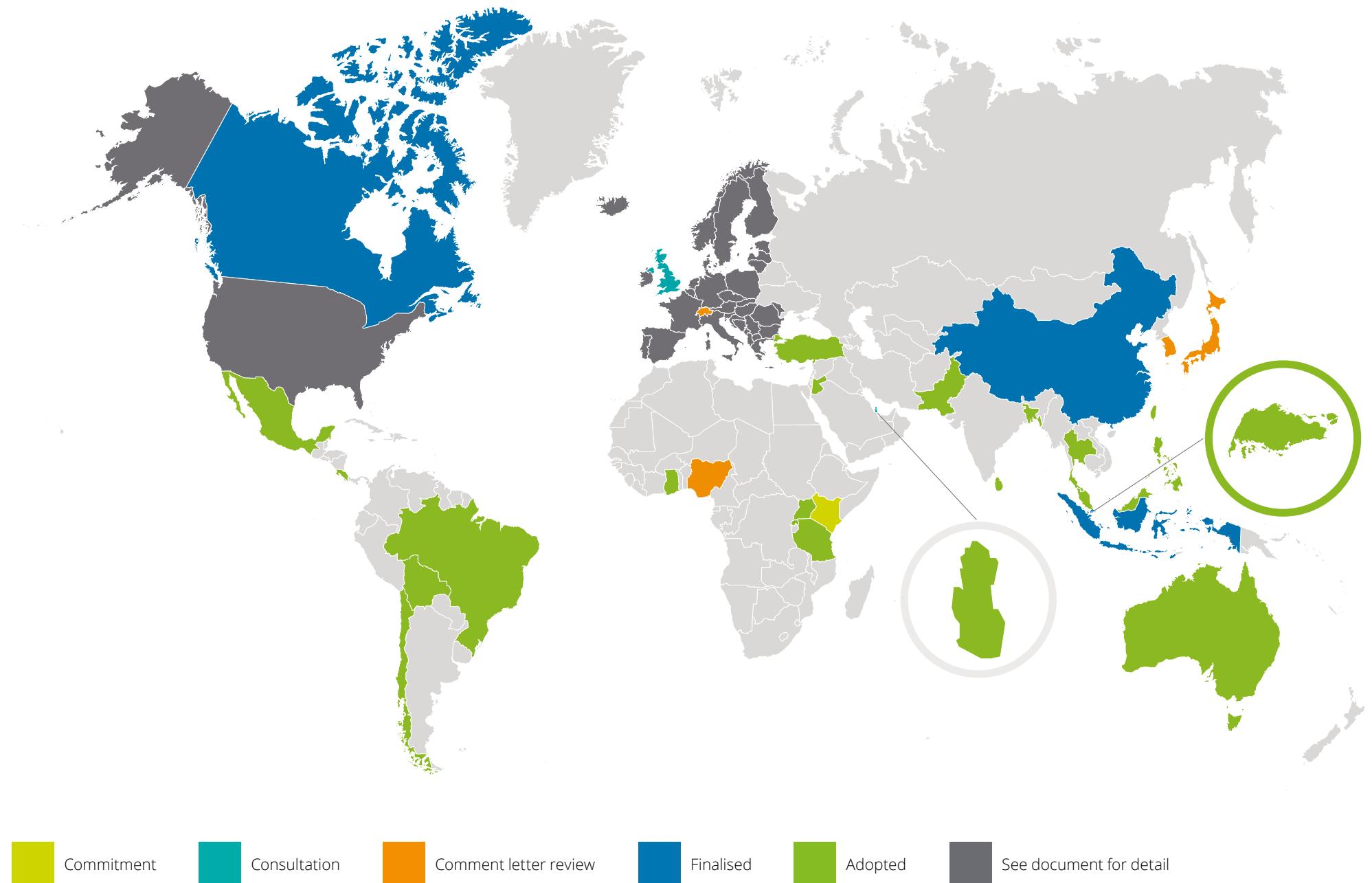




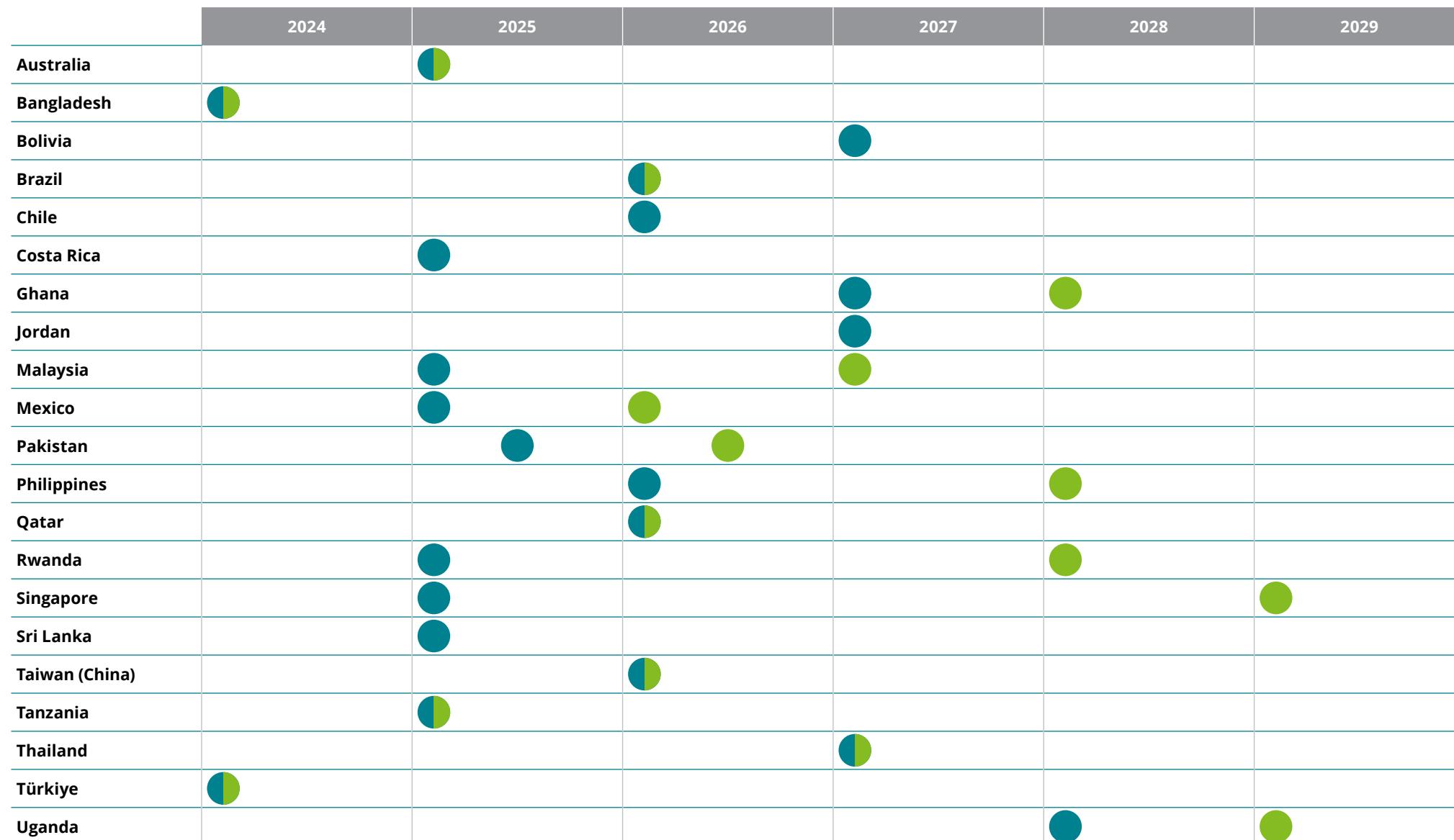
Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

Last updated 2 February 2026

Adoption of IFRS Sustainability Disclosure Standards by jurisdiction



Adoption timelines

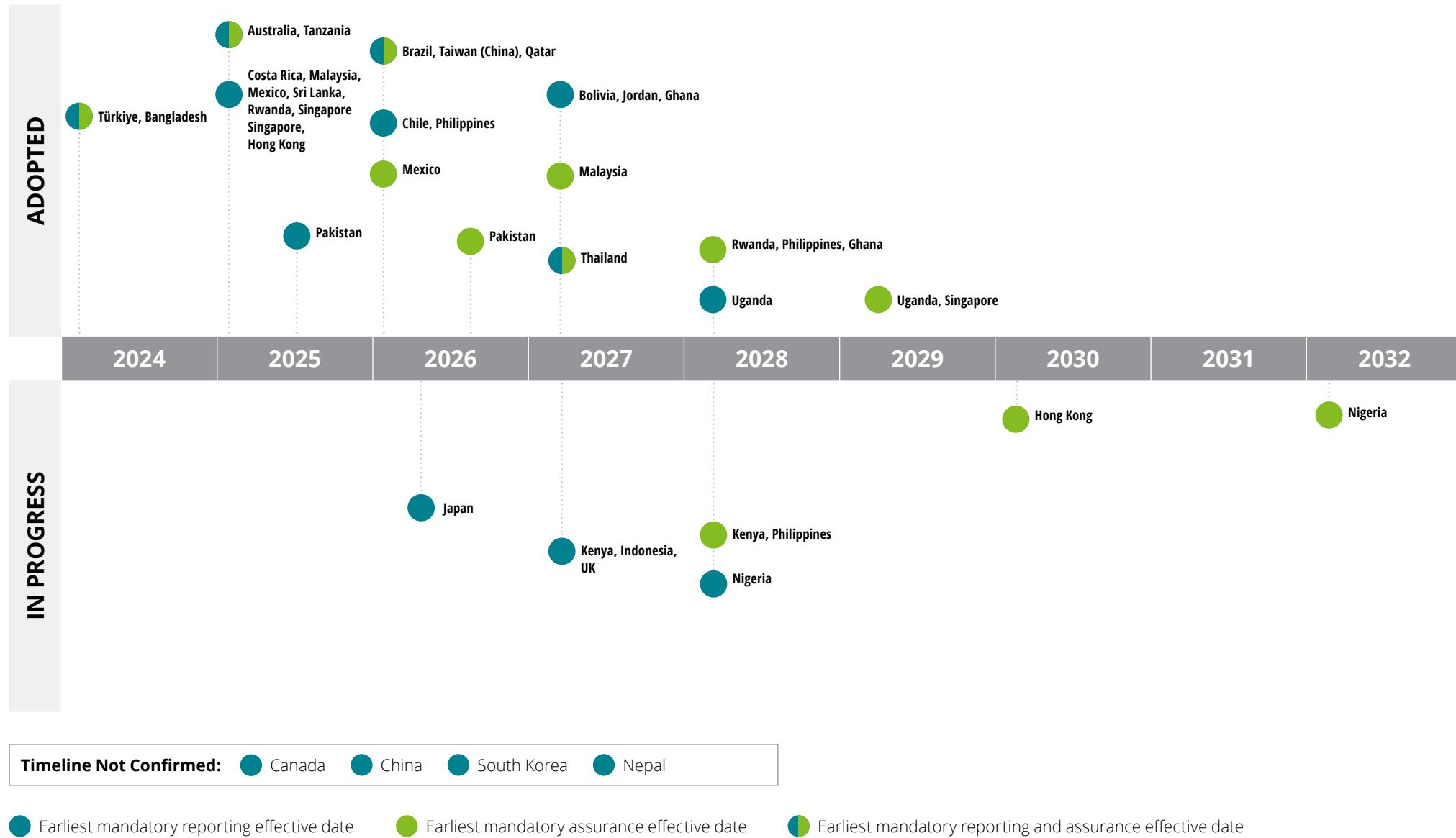


● Earliest mandatory reporting effective date

● Earliest mandatory assurance effective date

● Earliest mandatory reporting and assurance effective date

Adoption timelines



Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

This table contains information that is based on Deloitte's understanding of published proposals for jurisdictional sustainability reporting guidelines or requirements as of 2 February 2026. The information presented is a summary only based on publicly-available information and may not be complete and/or accurate. The information herein should not be relied upon by any person or entity. If you notice an error in the table or if you have any information about jurisdictions not covered, please send an email to globaliasplus@deloitte.co.uk.

Jurisdiction	Status of implementation	Comment period expiration date / date of adoption (finalisation)	Adoption approach	Standards	Earliest mandatory reporting effective date	Scope of entities (may be phased in)	Assurance requirements	Earliest mandatory assurance effective date	Further information
Australia	Adopted	17 September 2024	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2025	Companies required to prepare financial statements under Chapter 2M of the Corporations Act 2001, National Greenhouse and Energy Reporting (NGER) Scheme reporters and Asset Owners subject to meeting certain size and scoping criteria	Limited assurance, moving to reasonable assurance	1 January 2025	Link
Bangladesh	Adopted	26 December 2023	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2024	Scheduled banks and finance companies	Limited assurance	1 January 2024	Link
Bolivia	Adopted	21 March 2024	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2027	All entities engaged in economic activities	No current proposal for mandatory assurance	N/A	Link
Brazil	Adopted	29 October 2024	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Companies registered at the Comissão de Valores Mobiliários even if they do not have shares or securities traded on the market	Reasonable assurance	1 January 2026	Link
Canada	Finalised	18 December 2024	Local standards based on ISSB standards	IFRS S1 & IFRS S2	Unknown	Unknown	No current proposal for mandatory assurance	N/A	Link
Chile	Adopted	1 November 2024	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Issuers of publicly offered securities and other supervised entities	No current proposal for mandatory assurance	N/A	Link

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Jurisdiction	Status of implementation	Comment period expiration date / date of adoption (finalisation)	Adoption approach	Standards	Earliest mandatory reporting effective date	Scope of entities (may be phased in)	Assurance requirements	Earliest mandatory assurance effective date	Further information
China	Finalised	20 November 2024	Local standards based on ISSB standards	IFRS S1	Unknown	Unknown, but expected to be entities established in the People's Republic of China that are subject to particular regulations	No current proposal for mandatory assurance	N/A	Link
	Finalised	26 December 2025		IFRS S2					Link
Costa Rica	Adopted	8 December 2023	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2025	Regulated entities and entities considered high tax payers	No current proposal for mandatory assurance	N/A	Link
EU*	Adopted European Sustainability Reporting Standards (ESRSs)	22 December 2023	High degree of alignment of the ISSB standards and the ESRSs in respect of climate-related reporting	N/A	1 January 2027**	EU entities (and non-EU entities that are listed on an EU regulated market) with a net turnover exceeding EUR 450 million and an average of more than 1,000 employees during the financial year; and (from 2028) EU-based subsidiaries or branches of a third-country entity that generates a net turnover of more than EUR 450 million in the EU, if the subsidiary or branch generates a net turnover of more than EUR 200 million	Limited assurance	1 January 2027***	Link (CSRD) Link (ESRSs)
Ghana	Adopted	11 June 2024	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2027	Significant public interest entities and (from 2028) other mandatory adopters	At least limited assurance	1 January 2028	Link

* In December 2025, the EU co-legislators finalised the [‘omnibus’ package](#) under which the scope of entities that are required to apply the ESRSs has been significantly narrowed and the option for the EC to move to reasonable assurance has been removed. The reduced scope and assurance requirement is reflected in this publication. Also in December 2025, EFRAG submitted [technical advice](#) to the EC on how to simplify the ESRSs. As a next step, the EC will consider EFRAG's technical advice and amend the ESRSs.

** ‘Wave one’ entities are still required to report for financial years 2025 and 2026, unless they benefit from a Member State option transposed into national law exempting entities which do not meet the 1,000 employees and the EUR 450 million net turnover threshold from their reporting obligation.

*** ‘Wave one’ entities are still required to seek assurance for financial years 2025 and 2026, unless they benefit from a Member State option transposed into national law exempting entities which do not meet the 1,000 employees and the EUR 450 million net turnover threshold from their reporting obligation.

Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

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Hong Kong	Finalised	12 December 2024	Local standards based on ISSB standards	IFRS S1* & IFRS S2	1 January 2025	From 1 January 2025, main board issuers are required to provide climate-related disclosures based on IFRS S2 on a 'comply or explain' basis. From 1 January 2026, large cap issuers are required to provide full climate-related disclosures based on IFRS S2. From 1 January 2028 (to be confirmed), large cap issuers and non listed-financial institutions carrying a significant weight in Hong Kong will have to apply HKFRS S1 and HKFRS S2, which are based on IFRS S1 and IFRS S2.	Limited assurance	1 January 2030	Link
Indonesia	Finalised	1 July 2025	Local standards based on ISSB standards	IFRS S1* & IFRS S2	1 January 2027	Unknown	No current proposal for mandatory assurance	Unknown	Link
Japan	Comment letter review	26 December 2025	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 April 2026	Entities listed on exchange financial instruments markets designated by the Commissioner of the FSA that have an average market capitalisation of at least 1 trillion yen	No current proposal for mandatory assurance	N/A	Link
Jordan	Adopted	December 2024	Adoption of ISSB standards	IFRS S1* & IFRS S2	1 January 2027	All entities listed in the ASE20 index	No current proposal for mandatory assurance	N/A	Link
Kenya	Commitment	N/A	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2027	Initially public interest entities, then (from 2028) large enterprises and (from 2029) small- and medium sized entities, with public sector entities to be determined	Limited assurance, moving to reasonable assurance	1 January 2028	Link

* initially, climate-related information only

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Malaysia	Adopted	23 December 2024	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2025	Main Market listed issuers; ACE Market listed issuers; large non-listed companies with revenue of RM2bn and above	At least limited assurance	1 January 2027	Link
Mexico	Adopted	29 January 2025	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2025	Issuers that are not financial entities or states and municipalities	Limited assurance, moving to reasonable assurance	1 January 2026	Link
Nepal	Comment letter review	16 August 2025	Local standards based on ISSB standards	IFRS S1 & IFRS S2	Unknown	Unknown	No current proposal for mandatory assurance	N/A	Link
Nigeria	Comment letter review	20 January 2026	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2028	All public interest entities, government and government organisations, and (from 2030) SME	Limited assurance, moving to reasonable assurance	1 January 2032	Link
Pakistan	Adopted	1 January 2025	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 July 2025	Large, medium-sized and listed entities and unlisted licensed public interest entities	At least limited assurance	1 July 2026	Link
Philippines	Adopted	22 December 2025	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Publicly listed companies, and large non-listed entities with annual revenue of more than PHP 15 billion	Limited assurance, moving to reasonable assurance	1 January 2028	Link
Qatar	Adopted	26 June 2025	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2026	All Category A firms and any firm designated by the regulatory authority for the purposes of corporate sustainability reporting	At least limited assurance	1 January 2026	Link

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Rwanda	Adopted	31 May 2025	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2025	Entities listed on the Rwanda Stock Exchange; Tier I-IV financial institutions; public utility companies; other entities applying IFRS Accounting Standards and the <i>IFRS for SMEs</i> Accounting Standard	Limited assurance	1 January 2028	Link
Singapore	Adopted	23 September 2024	Local standards based on ISSB standards	IFRS S1* & IFRS S2	1 January 2025	Listed and large non-listed companies	Limited assurance	1 January 2029	Link
South Korea	Comment letter review	31 August 2024	Local standards based on ISSB standards	IFRS S1 & IFRS S2	Unknown	Unknown	No current proposal for mandatory assurance	N/A	Link
Sri Lanka	Adopted	January 2024	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2025	All listed entities on the Colombo Stock Exchange; companies that prepare their accounts based on Sri Lanka Accounting Standards, with last two consecutive years' annual turnover exceeding Rs. 5bn; and all other Specified Business Enterprises (SBEs) as specified in the Sri Lanka Accounting and Auditing Standards Act, No. 15 of 1995 and the regulations issued thereunder	No current proposal for mandatory assurance	N/A	Link

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Switzerland	Comment letter review for the consultation on amending the <i>Ordinance on Climate Disclosures</i>	21 March 2025	Under the proposal, the obligation to report on climate-related matters is fulfilled if the entity provides the information in accordance with an internationally recognised standard	N/A	Unknown	Companies under the Swiss Code of Obligations, Article 964a, i.e. companies or groups that are public interest entities and for two consecutive years have an annual average of 500 employees and either a balance sheet total of SFR20m or sales revenue of SFR40m. The Federal Council of Switzerland is currently considering amendments to these criteria.	No current proposal	Unknown	Link
	Comment letter review for the consultation on the Swiss Code of Obligations (Article 964a-964c)	17 October 2024							
Taiwan (China)	Adopted	17 August 2023	Adoption of IISSB standards	IFRS S1 & IFRS S2	1 January 2026	Listed entities	At least limited assurance	1 January 2026	Link
Tanzania	Adopted	29 September 2023	Adoption of IISSB standards	IFRS S1 & IFRS S2	1 January 2025	Public interest entities and public sector entities	At least limited assurance	1 January 2025	Link
Thailand	Adopted	28 November 2025	Adoption of IISSB standards	IFRS S1 & IFRS S2	1 January 2027	Listed companies including entities intending to issue and offer shares in Thailand for the first time; Real Estate Investment Trusts (REITs) listed in the Stock Exchange of Thailand (SET); Infrastructure Trusts (Infra Trusts) listed in SET; Property Funds (PFs); Infrastructure Funds (IFFs)	Limited assurance	1 January 2027	Link
Türkiye	Adopted	20 December 2023	Adoption of IISSB standards	IFRS S1 & IFRS S2	1 January 2024	All banks and public entities that exceed two out of three thresholds for two consecutive years: total assets of TL500m, total revenue of TL1bn, headcount of 250	Limited assurance	1 January 2024	Link

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Uganda	Adopted	March 2025	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2028	Public interest entities	Limited assurance, moving to reasonable assurance	1 January 2029	Link
UK	Consultation	20 March 2026	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2027	Companies with a listing in the following categories: <ul style="list-style-type: none"> Commercial companies Transition Non-equity shares and non-voting equity shares International commercial companies secondary listing Depository receipts 	No current proposal for mandatory assurance	N/A	Link
US	Adopted rule titled <i>The Enhancement and Standardization of Climate-Related Disclosures for Investors</i>	6 March 2024	The rule leverages existing disclosure frameworks such as those established by the Greenhouse Gas (GHG) Protocol and the Task Force on Climate-Related Financial Disclosures (TCFD)	N/A	1 January 2025 (stayed)	SEC registrants	Limited assurance, moving to reasonable assurance	1 January 2029	Link
	California Senate Bills SB-219, SB-253 and SB-261	7 October 2023	SB-261 requires covered entities to frame their risk assessment in accordance with TCFD, or any successor or equivalent reporting requirements, such as ISSB standards	IFRS S2	1 January 2026	US-based entities that are doing business in California	Limited assurance, moving to reasonable assurance	1 January 2026	Link

Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

The Deloitte Accounting Research Tool (DART) is a comprehensive online library of financial and sustainability reporting literature. [iGAAP on DART](#) allows access to the IFRS standards, linking to and from:

- Deloitte's authoritative, up-to-date iGAAP manuals which provide guidance for reporting under IFRS standards
- illustrative financial statements for entities reporting under IFRS Accounting Standards.

In addition, our [sustainability reporting volumes](#) of iGAAP provide guidance on disclosure requirements and recommendations which businesses must consider in light of the broader sustainability matters which can significantly drive the value of an entity.

To apply for a subscription to iGAAP on DART, click [here](#) to start the application process and select the iGAAP package.

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Key contacts

Global IFRS and Corporate Reporting Leader

Veronica Poole

ifrsglobalofficeuk@deloitte.co.uk

IFRS Centres of Excellence

Americas

Argentina	Fernando Lattuca	arifrscoe@deloitte.com
Canada	Karen Higgins	ifrsca@deloitte.ca
Mexico	Kevin Nishimura	mx_ifrs_coe@deloittemx.com
United States	Magnus Orrell	iasplus-us@deloitte.com
	Ignacio Perez	iasplus-us@deloitte.com

Asia-Pacific

Australia	Anna Crawford	ifrs@deloitte.com.au
China	Mateusz Lasik	ifrs@deloitte.com.cn
Japan	Kenichi Yoshimura	ifrs@tohmatsu.co.jp
Singapore	Lin Leng Soh	ifrs-sg@deloitte.com

Europe-Africa

Belgium	Thomas Carlier	ifrs-belgium@deloitte.com
Denmark	Søren Nielsen	ifrs@deloitte.dk
France	Aude Pinon	ifrs@deloitte.fr
Germany	Jens Berger	ifrs@deloitte.de
Italy	Massimiliano Semprini	ifrs-it@deloitte.it
Luxembourg	Jeremy Pages	ifrs@deloitte.lu
Netherlands	Henri Venter	ifrs@deloitte.nl
South Africa	Nita Ranchod	ifrs@deloitte.co.za
Spain	Jose Luis Daroca	ifrs@deloitte.es
Sweden	Fredrik Walmeus	seifrs@deloitte.se
Switzerland	Nadine Kusche	ifrsdesk@deloitte.ch
United Kingdom	Linda Riedel	deloitteifrs@deloitte.co.uk

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