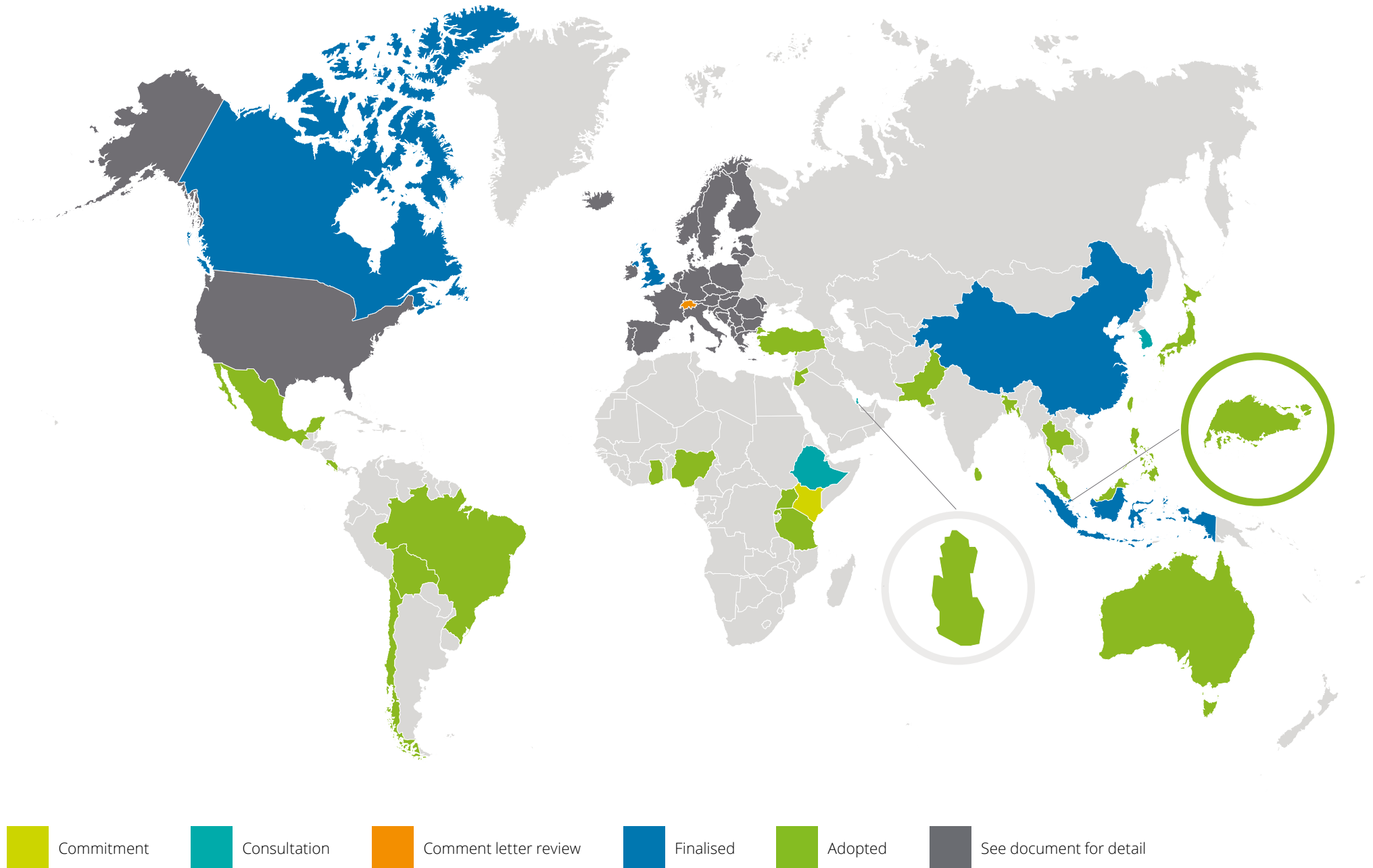


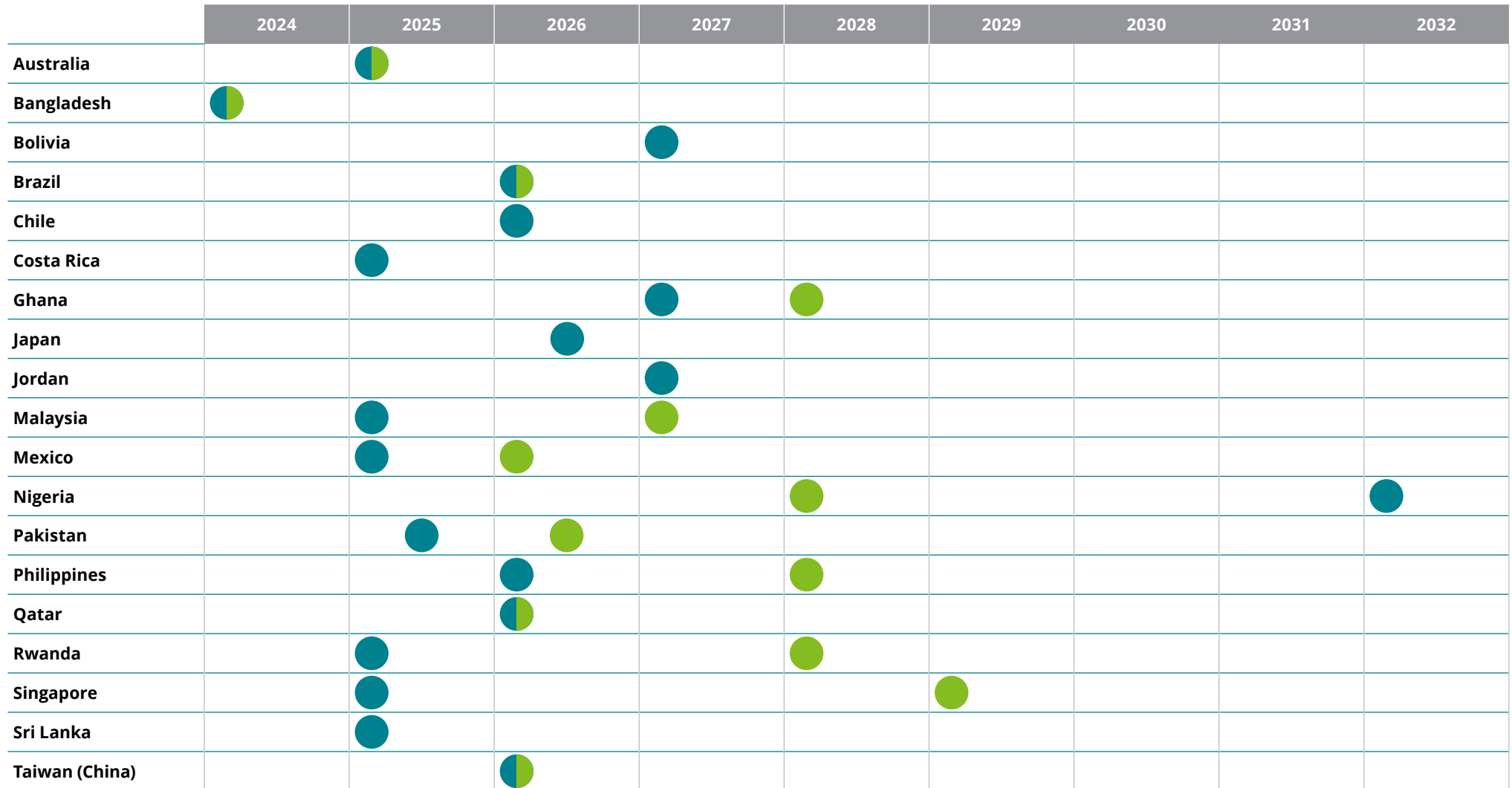
Adoption of IFRS  
Sustainability Disclosure  
Standards by jurisdiction

Last updated 2 March 2026






Adoption of IFRS Sustainability Disclosure Standards by jurisdiction



# Adoption timelines



Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

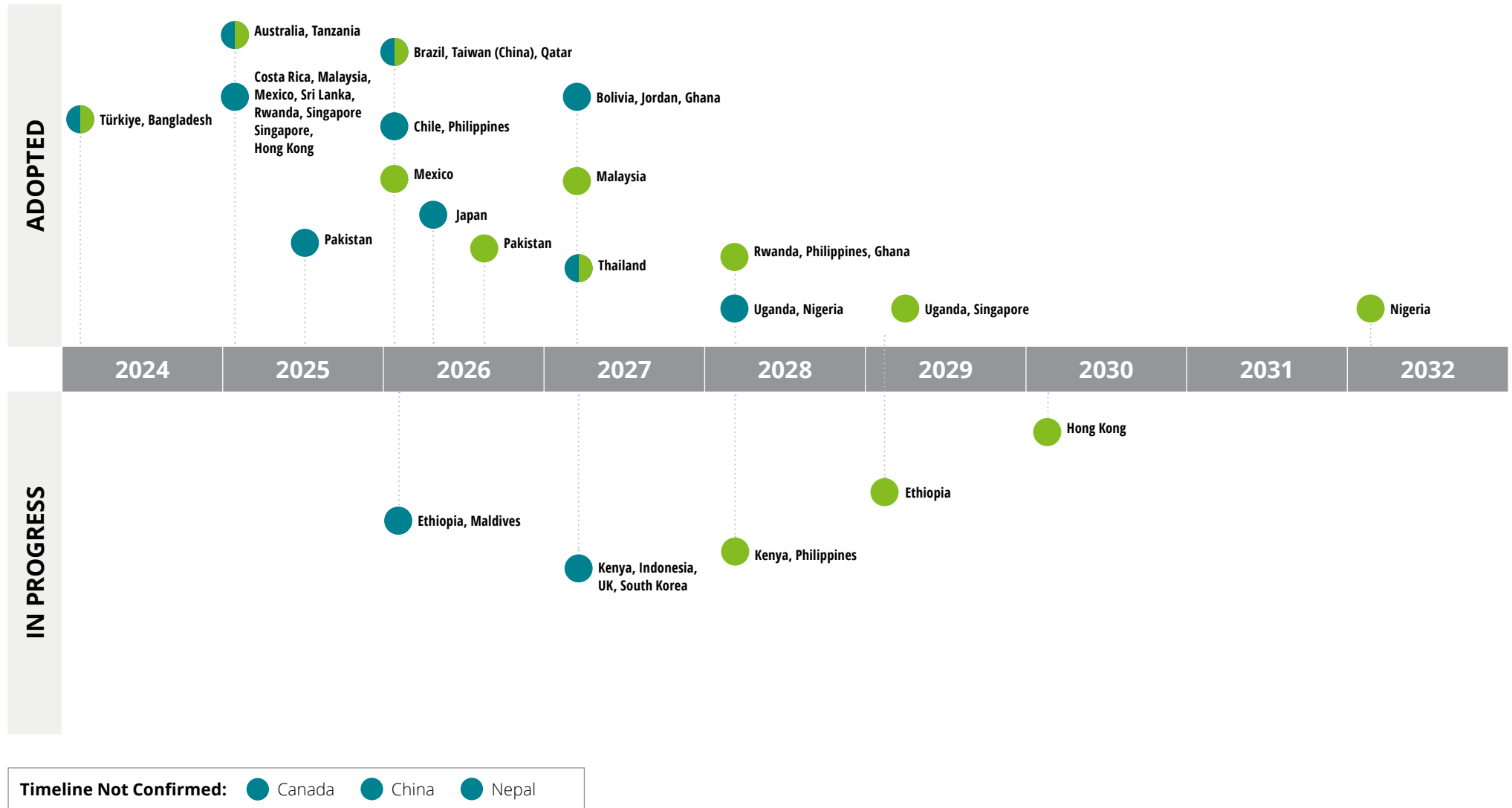
	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Tanzania</b>									
<b>Thailand</b>									
<b>Türkiye</b>									
<b>Uganda</b>									

 Earliest mandatory reporting effective date

 Earliest mandatory assurance effective date

 Earliest mandatory reporting and assurance effective date

# Adoption timelines



● Earliest mandatory reporting effective date    ● Earliest mandatory assurance effective date    ● Earliest mandatory reporting and assurance effective date

## 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 March 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](mailto: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
<b>Australia</b>	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	<a href="#">Link</a>
<b>Bangladesh</b>	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	<a href="#">Link</a>
<b>Bolivia</b>	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	<a href="#">Link</a>
<b>Brazil</b>	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	<a href="#">Link</a>
<b>Canada</b>	Finalised	18 December 2024	Local standards based on ISSB standards	IFRS S1 & IFRS S2	Unknown	Unknown	No current proposal for mandatory assurance	N/A	<a href="#">Link</a>
<b>Chile</b>	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	<a href="#">Link</a>

## Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

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
<b>China</b>	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	<a href="#">Link</a>
	Finalised	26 December 2025		IFRS S2					<a href="#">Link</a>
<b>Costa Rica</b>	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	<a href="#">Link</a>
<b>Ethiopia</b>	Consultation	25 March 2026	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Listed entities, other large and medium-sized entities, financial institutions, state-owned entities, other IFRS issuers	Limited assurance moving to reasonable assurance	1 January 2029	<a href="#">Link</a>
<b>EU*</b>	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***	<a href="#">Link (CSRD)</a> <a href="#">Link (ESRSs)</a>
<b>Ghana</b>	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	<a href="#">Link</a>

\* 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

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
<b>Hong Kong</b>	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	<a href="#">Link</a>
<b>Indonesia</b>	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	<a href="#">Link</a>
<b>Japan</b>	Adopted	20 February 2026	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	<a href="#">Link</a>
<b>Jordan</b>	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	<a href="#">Link</a>
<b>Kenya</b>	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	<a href="#">Link</a>

\* initially, climate-related information only

## Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

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
<b>Malaysia</b>	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	<a href="#">Link</a>
<b>Maldives</b>	Comment letter review	30 September 2025	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Listed entities on the main and secondary board of the Maldives Stock Exchange, banks, financial institutions and insurance companies licensed by the Maldives Monetary Authority (MMA), state-owned entities, large entities with revenue above MVR 100 million or net profit above MVR 20 million, and more than 100 employees	No current proposal for mandatory assurance	N/A	<a href="#">Link</a>
<b>Mexico</b>	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	<a href="#">Link</a>
<b>Nepal</b>	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	<a href="#">Link</a>
<b>Nigeria</b>	Adopted	26 February 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	<a href="#">Link</a>
<b>Pakistan</b>	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	<a href="#">Link</a>

## Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

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
<b>Philippines</b>	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	<a href="#">Link</a>
<b>Qatar</b>	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	<a href="#">Link</a>
<b>Rwanda</b>	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	<a href="#">Link</a>
<b>Singapore</b>	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	<a href="#">Link</a>
<b>South Korea</b>	Consultation	31 March 2026	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2027	Companies listed on the Korea Composite Stock Price Index (KOSPI) with consolidated total assets of KRW 10 trillion	No current proposal for mandatory assurance	N/A	<a href="#">Link</a>

\* initially, climate-related information only

## Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

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
<b>Sri Lanka</b>	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	<a href="#">Link</a>
<b>Switzerland</b>	<p>Comment letter review for the consultation on amending the <i>Ordinance on Climate Disclosures</i></p> <p>Comment letter review for the consultation on the Swiss Code of Obligations (Article 964a-964c)</p>	<p>21 March 2025</p> <p>17 October 2024</p>	<p>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</p>	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 <a href="#">amendments</a> to these criteria.	No current proposal	Unknown	<a href="#">Link</a>
<b>Taiwan (China)</b>	Adopted	17 August 2023	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Listed entities	At least limited assurance	1 January 2026	<a href="#">Link</a>
<b>Tanzania</b>	Adopted	29 September 2023	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2025	Public interest entities and public sector entities	At least limited assurance	1 January 2025	<a href="#">Link</a>

## Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

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
<b>Thailand</b>	Adopted	28 November 2025	Adoption of ISSB 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	<a href="#">Link</a>
<b>Türkiye</b>	Adopted	20 December 2023	Adoption of ISSB 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	<a href="#">Link</a>
<b>Uganda</b>	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	<a href="#">Link</a>
<b>UK</b>	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"> <li>• Commercial companies</li> <li>• Transition</li> <li>• Non-equity shares and non-voting equity shares</li> <li>• International commercial companies secondary listing</li> <li>• Depository receipts</li> </ul>	No current proposal for mandatory assurance	N/A	<a href="#">Link</a>

## Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

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
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	<a href="#">Link</a>
	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	<a href="#">Link</a>

## 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:

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- illustrative financial statements for entities reporting under IFRS Accounting Standards.

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