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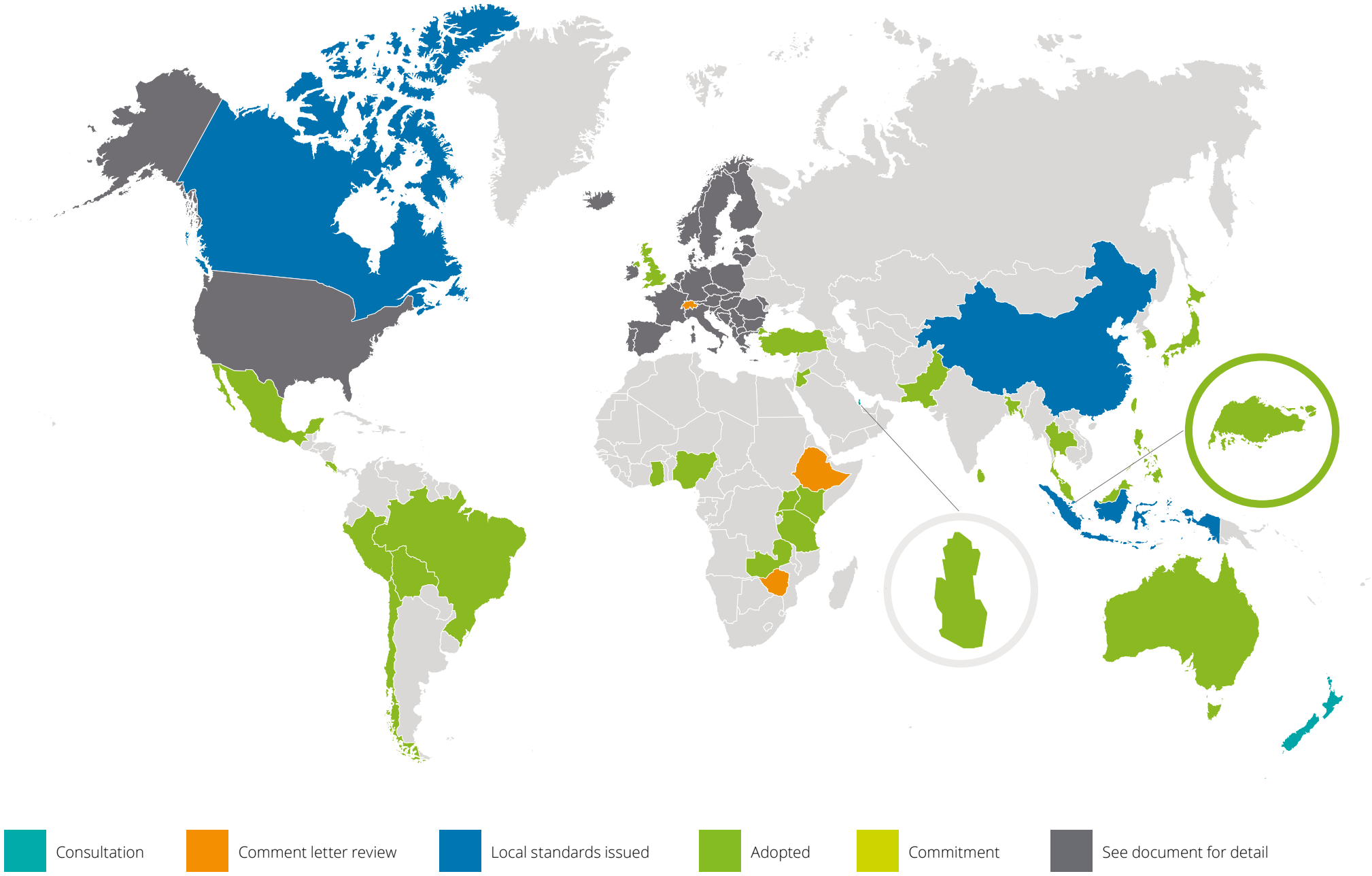


Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

Last updated 1 October 2026

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Adoption of IFRS Sustainability Disclosure Standards by jurisdiction



Adoption timelines

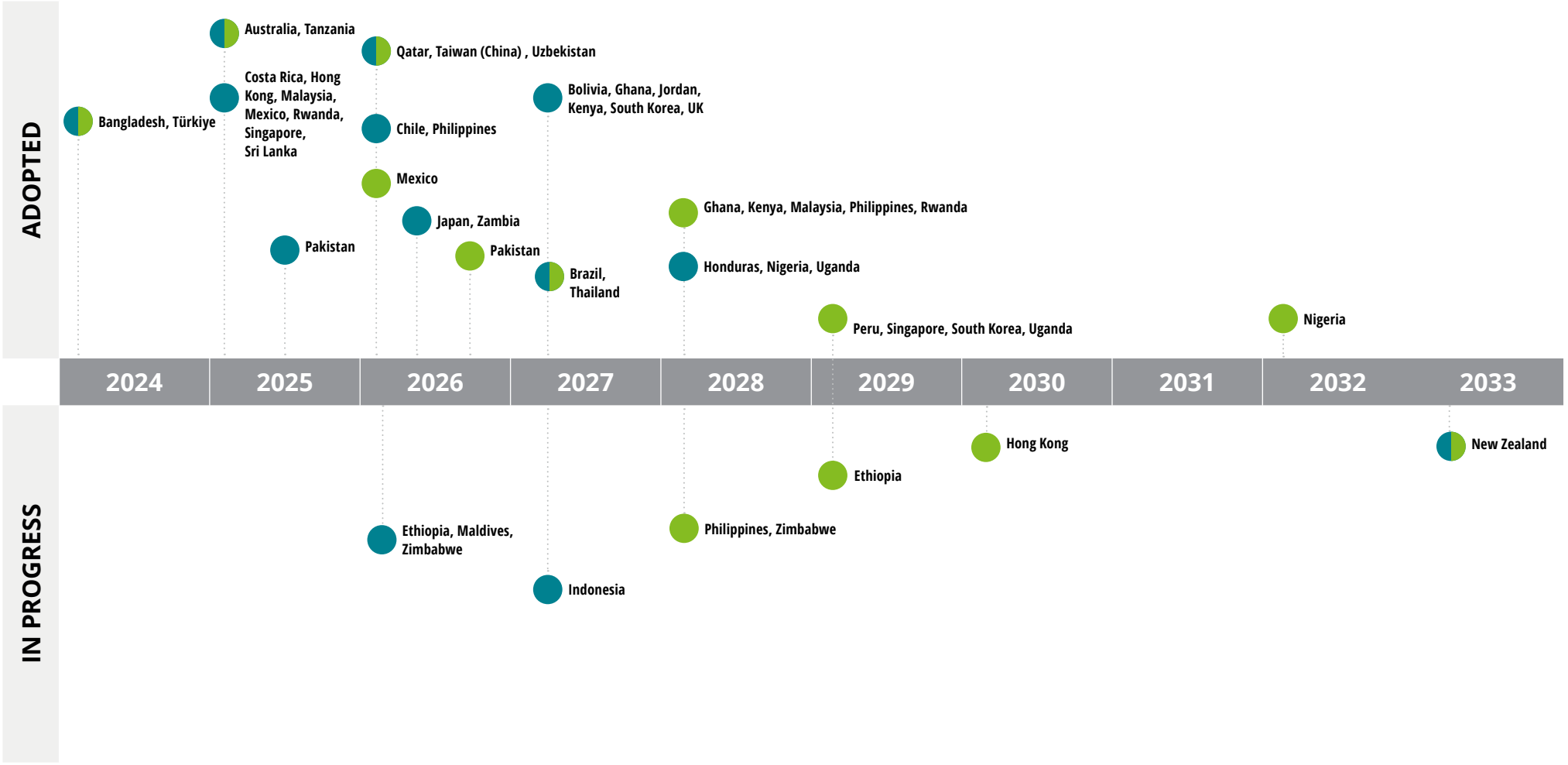


Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

	2024	2025	2026	2027	2028	2029	2030	2031	2032
Taiwan (China)			◐						
Tanzania		◐							
Thailand				◐					
Türkiye	◐								
Uganda					●	●			
United Kingdom				●					
Uzbekistan			◐						
Zambia			●						

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

Adoption timelines



Timeline Not Confirmed: Canada China Kyrgyzstan Nepal

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 1 October 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 2027	Companies registered at the Comissão de Valores Mobiliários either have to report applying the local standards based on ISSB standards or justify not reporting through a market announcement describing the reasons for the management's decision not to report. If companies report, they have to do so for three consecutive years and obtain reasonable assurance on the report. Larger financial institutions are required by the Banco Central do Brasil (Brazilian Central Bank) to provide sustainability-related financial information applying the local standards, which are based on IFRS S1 and IFRS S2	Reasonable assurance	1 January 2027	Link

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Canada	Local standards issued	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
China	Local standards issued	20 November 2024 26 December 2025	Local standards based on ISSB standards	IFRS S1 IFRS S2	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 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
Ethiopia	Comment letter review	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	Link

Adoption of IFRS Sustainability Disclosure Standards by jurisdiction

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EU*	Adopted European Sustainability Reporting Standards (ESRSs) under the EU Corporate Sustainability Reporting Directive (CSRD)	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
Honduras	Adopted	3 May 2025	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2028	Entities with public accountability applying IFRS Accounting Standards; entities supervised and regulated by the Comisión Nacional de Bancos y Seguros (CNBS); public sector entities subject to the Contaduría General de la República; large taxpayers registered with the Servicio de Administracion de Rentas (SAR)	No current proposal for mandatory assurance	N/A	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. In July 2026, the EC adopted revised 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	Local standards issued	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 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	Local standards issued	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	Adopted	20 February 2026	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 April 2026	Entities listed on the Tokyo Stock Exchange Prime Market 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	Adopted	14 November 2024	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

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
Kyrgyzstan	Commitment	5 August 2025	Adoption of ISSB standards	IFRS S1 & IFRS S2	Unknown	Unknown	No current proposal for mandatory assurance	N/A	Link
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 2028	Link
Maldives	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	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	6 June 2026	Local standards based on ISSB standards	IFRS S1 & IFRS S2	Unknown	Unknown	No current proposal for mandatory assurance	N/A	Link
New Zealand	Consultation	30 September 2026	Local standard based on ISSB standard	IFRS S2	1 January 2028	Climate reporting entities (CREs), which include large listed issuers, large registered banks, large licensed insurers, large credit unions and large building societies (the scope of CREs is currently under consideration)	At least limited assurance	1 January 2033	Link

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Nigeria	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	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
Peru	Adopted	25 March 2026	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2029	Entities that are not subject to the supervision of local regulatory bodies and whose annual income, from ordinary activities, is equal to or greater than 2,300 Tax Units (in 2026, this equals 12,650,000 Peruvian soles) Entities subject to local regulation, including listed companies and entities in the banking, insurance and pension fund sector are currently not subject to mandatory sustainability disclosure requirements based on ISSB standards	No current proposal for mandatory assurance	N/A	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
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 *IFRS for SMEs* Accounting Standard	Limited assurance	1 January 2028	Link

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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
	Consultation on local standards	25 October 2026							Link
South Korea	Adopted	8 July 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 5 trillion	At least limited assurance	1 January 2029	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
Switzerland	Comment letter review	9 July 2026	Either EU ESRSs or 'equivalent standards for sustainability reporting that includes the application of the double materiality principle', for example, ISSB standards topped up with standards of the Global Reporting Iniatitive (GRI)**	N/A	Unknown	Swiss entities that have more than 1,000 employees and more than CHF 450 million net turnover worldwide Non-Swiss entities that have a net turnover of more than CHF 450 million in Switzerland and a subsidiary or branch in Switzerland	Limited assurance	Unknown	Link
Taiwan (China)	Adopted	17 August 2023	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Listed entities	At least limited assurance	1 January 2026	Link

* initially, climate-related information only

** Currently, entities are required to provide a report on non-financial matters under articles 964a-964b of the Swiss Code of Obligations. Article 964b allows this report to be based on international regulations.

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
Tanzania	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	Link
Thailand	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	Link
Türkiye	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	Link
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	Adopted	30 September 2026	Local standards based on ISSB standards	IFRS S1 & IFRS S2	1 January 2027	Companies with a listing in the following categories: • 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

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US	Adopted rule titled *The Enhancement and Standardization of Climate-Related Disclosures for Investors**	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
Uzbekistan	Adopted	4 June 2026	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2026	State-owned enterprises in the process of transformation (except banking and financial sector organisations); business companies in which the state share in the authorised fund (authorised capital) exceeds fifty percent or in which the state share in the authorised fund (authorised capital) exceeds the share of any other shareholder (participant) of the business company	Limited assurance	1 January 2026	Link
Zambia	Adopted	21 November 2023	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Publicly accountable entities, i.e. entities whose securities are traded in public markets or entities in the process of issuing securities for trading in public markets	No current proposal for mandatory assurance	N/A	Link

* On 29 May 2026, the SEC proposed the rescission of the rule. Please see our IAS Plus article for more information.

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
Zimbabwe	Comment letter review	18 March 2026	Adoption of ISSB standards	IFRS S1 & IFRS S2	1 January 2026	Listed companies, banking institutions and building societies, state-owned enterprises applying IFRS Accounting Standards, high environmental impact entities applying IFRS Accounting Standards, non-listed insurance and reinsurance companies, life and funeral assurers, microfinance institutions, micro-insurance entities, pension funds, public-sector entities applying the International Public Sector Accounting Standards (IPSAS), other public interest entities	Limited assurance, moving to reasonable assurance	1 January 2028	Link

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

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