

January

Application of International Sustainability Standards Board (ISSB) Sustainability Disclosure Standards, International Financial Reporting Standards (IFRS) S1 and IFRS S2 for annual reporting periods

Application of Corporate Sustainability Reporting Directive (CSRD) to EU companies already subject to the Non-Financial Reporting Directive (NFRD)

Application of EU Sustainability Reporting Standards (ESRS) Regulation

Entry into force of California Climate Bills 253 and 261

Application of EU Taxonomy Environmental Delegated Act

February

Transition Plan Taskforce (TPT) to publish final sector deep dives and a forward pathway on transition plans

Entry into force of EU Batteries Regulation

April

Full textual negotiations to commence on the Global Plastics Treaty at the UN Environment Programme (UNEP) Plastic Pollution International Negotiating Committee (INC) session four

Reporting for UK incorporated companies with more than 500 employees commences under the Companies (Strategic Report) (Climate-related financial disclosure) Regulations 2022/31

Reporting for UK limited liability partnerships commences under Limited Liability Partnerships (Climate-related Disclosure) Regulations 2002

June

Deadline for smaller firms to publish first disclosures under FCA ESG Handbook

Proposed publication of the European Financial Reporting Advisory Group's (EFRAG) EU sector-specific ESRS

Proposed publication of UK Sustainability Disclosure Standards IFRS S1 on Sustainability Reporting and IFRS S2 on Climate Disclosures

July

Financial Conduct Authority (FCA) consultation on proposals to implement UK-endorsed ISSB standards disclosure rules and the TPT framework

November

COP29

Further negotiations on the Global Plastics Treaty at the UNEP Plastic Pollution INC session five

December

Deforestation-free Products Regulation will substantially apply from 30 December 2024 (or 30 June 2025 for small and micro-enterprises)

2024

Date not specified

Proposed publication of UK government's adaptation finance plan and roadmap to guide nature positive investment in key sectors

Zero Emission Vehicle (ZEV) mandate is planned from 2024 to support the phase out of the sale of new petrol and diesel cars and vans

Proposed finalisation of the Corporate Sustainability Due Diligence Directive

Opinion of the European Chemical Agency technical committees anticipated providing a scientific assessment of the EU PFAS Restriction

Expected UK government consultation on extending climate change governance requirements and mandatory TCFD-aligned disclosures to all occupational pension schemes

Publication of a policy statement on final regulatory D&I requirements in the financial services sector by the FCA and the Prudential Regulation Authority (PRA)

Publication of findings of the Streamlined Energy and Carbon Reporting (SECR) framework review by UK government anticipated

Publication of Task Force on Inequality-related Financial Disclosures (TIFD) anticipated

Key

Global

EU

UK