

UK and EU ESG reporting deadlines

17 verified records across 7 regimes, with legal status kept visible

The current watchpoint for each regime

Pending dates remain marked as pending until the legal process is complete

UK SRS DECISION WATCH 20 Mar 2026: FCA consultation on UK SRS listing-rule changes closed Who should check: listed companies, investors + 1 more. Prepare: Track the final FCA policy statement	SDR CONFIRMED 2 Dec 2026: First SDR sustainability entity report for the next firm cohort Who should check: asset managers and funds, life insurers + 1 more. Prepare: Confirm the 12-month reporting period and accountable owner	CSRD CONFIRMED 1 Jan 2027: Revised CSRD scope applies from financial year 2027 Who should check: listed companies, large private companies + 1 more. Prepare: Recalculate scope against both turnover and employee thresholds	ESRS PENDING ENTRY INTO FORCE 1 Jan 2027: Revised ESRS planned to apply from financial year 2027 Who should check: listed companies, large private companies + 1 more. Prepare: Plan the 2027 reporting architecture against the revised standards
EUDR CONFIRMED 30 Dec 2026: EUDR applies to EUTR-covered micro and small operators Who should check: micro companies, small companies + 1 more. Prepare: Confirm whether the business was already covered by the EU Timber Regulation	CBAM CONFIRMED 30 Sep 2027: First CBAM annual declaration and certificate surrender Who should check: authorised CBAM declarants, importers and operators + 1 more. Prepare: Reconcile 2026 import quantities and embedded emissions	CSDDD CONFIRMED 26 Jul 2028: Member States transpose the amended CSDDD Who should check: EU Member States, large companies + 1 more. Prepare: Track implementing legislation in each relevant Member State	KEEP THE MAP CURRENT Open the live tracker for filters, official sources and updated records. Download iCalendar, CSV or JSON from the same source-checked dataset. THEPLANETBRIEF.COM/ESG/REPORTING-DEADLINE-TRACKER/

All 17 tracked dates

Application dates, filing dates and policy milestones are labelled separately in the live tracker

2 Dec 2025 SDR IN FORCE First SDR sustainability entity report for larger firms asset managers and funds, life insurers, FCA-regulated pension providers	1 Jan 2027 CSRD CONFIRMED Revised CSRD scope applies from financial year 2027 listed companies, large private companies, EU parent groups
1 Jan 2026 CBAM IN FORCE EU CBAM definitive period began importers and operators, indirect customs representatives, non-EU suppliers	1 Jan 2027 ESRS PENDING ENTRY INTO FORCE Revised ESRS planned to apply from financial year 2027 listed companies, large private companies, assurance providers
25 Feb 2026 UK SRS VOLUNTARY Final UK SRS S1 and S2 became available for voluntary use listed companies, large private companies, smaller companies and suppliers	19 Mar 2027 CSRD CONFIRMED Member States transpose the 2026 CSRD amendments EU Member States, listed companies, large private companies + 1 more
20 Mar 2026 UK SRS DECISION WATCH FCA consultation on UK SRS listing-rule changes closed listed companies, investors, assurance providers	30 Jun 2027 EUDR CONFIRMED EUDR applies to other micro and small operators micro companies, small companies, importers and operators + 1 more
3 Jul 2026 ESRS PENDING ENTRY INTO FORCE Commission adopted revised ESRS delegated act listed companies, large private companies, assurance providers + 1 more	1 Jul 2027 CSRD CONFIRMED Commission deadline for limited assurance standards assurance providers, listed companies, large private companies
3 Jul 2026 ESRS PENDING ENTRY INTO FORCE Commission adopted the voluntary reporting standard for smaller companies smaller companies and suppliers, large-company customers, lenders	30 Sep 2027 CBAM CONFIRMED First CBAM annual declaration and certificate surrender authorised CBAM declarants, importers and operators, indirect customs representatives
2 Dec 2026 SDR CONFIRMED First SDR sustainability entity report for the next firm cohort asset managers and funds, life insurers, FCA-regulated pension providers	26 Jul 2028 CSDDD CONFIRMED Member States transpose the amended CSDDD EU Member States, large companies, non-EU companies with EU turnover
30 Dec 2026 EUDR CONFIRMED EUDR applies to EUTR-covered micro and small operators micro companies, small companies, timber operators	26 Jul 2029 CSDDD CONFIRMED Amended CSDDD applies to companies large companies, non-EU companies with EU turnover, ultimate parent companies
30 Dec 2026 EUDR CONFIRMED EUDR applies to large and medium operators importers and operators, large companies, medium companies + 1 more	