

CSDS 1 features	IFRS S1 standard	CSDS 1	
		Exposure draft	Final standard
Effective date	Jan. 1, 2024	Jan. 1, 2025	Jan. 1, 2025
Beyond climate-related disclosures <ul style="list-style-type: none"> Transition relief Start date (for annual reporting periods based on calendar fiscal year) 	1 year Jan. 1, 2025	2 years Jan. 1, 2027	2 years Jan. 1, 2027
Beyond climate-related disclosures <ul style="list-style-type: none"> Transition relief <ul style="list-style-type: none"> Time lag between financial & sustainability disclosures Start date (for annual reporting periods based on calendar fiscal year) 	1 year Up to 9 months Jan. 1, 2025	1 year Up to 9 months Jan. 1, 2026	3 years Year 1: Up to 9 months Years 2 & 3: Up to 6 months Jan. 1, 2028

CSDS 2 features	IFRS S2 standard	CSDS 2	
		Exposure draft	Final standard
Effective date	Jan. 1, 2024	Jan. 1, 2025	Jan. 1, 2025
Climate resilience <ul style="list-style-type: none"> Transition relief Start date (for annual reporting periods based on calendar fiscal year) 	No relief Jan. 1, 2024	No relief Jan. 1, 2025	3 years relief on quantitative scenario analysis requirement Jan. 1, 2028
Scope 3 GHG emissions <ul style="list-style-type: none"> Transition relief Start date (for annual reporting periods based on calendar fiscal year) 	1 year Jan. 1, 2025	2 years Jan. 1, 2027	3 years Jan. 1, 2028