

Assuming the rules are finalized in December 2022 and a registrant has a December 31st fiscal year-end, the following compliance dates would apply to annual reports and registration dates:

Registrant Type	Disclosure Compliance Date		Financial Statement Metrics Audit Compliance Date
	All proposed disclosures, including GHG emissions metrics: Scope 1, Scope 2, and associated intensity metric, but excluding Scope 3.	GHG emissions metrics: Scope 3 and associated intensity metric	
Large Accelerated Filer	Fiscal year 2023 (filed in 2024)	Fiscal year 2024 (filed in 2025)	Same as disclosure compliance date
Accelerated Filer and Non-Accelerated Filer	Fiscal year 2024 (filed in 2025)	Fiscal year 2025 (filed in 2026)	
Smaller Reporting Companies	Fiscal year 2025 (filed in 2026)	Exempted	

A registrant with a different fiscal year-end that results in its fiscal year 2023 commencing before the effective date of the rules would not be required to comply until the following year.