Introduction: There are a wide range of external sustainability reporting frameworks that are relevant to vehicle manufacturers and tiered suppliers. The frameworks listed below were identified by members of SP's Impact Steering Committee as providing useful educational information for automotive suppliers to consider relative to corporate sustainability and environmental sustainability reporting. This list is not exhaustive. Note that frameworks primarily related to social sustainability and/or chemical management are not included here.

Framework	Framework Required Timeline for Disclosure?	Timeline for Disclosure	Link
CDP Climate CDP Water CDP Forest	Yes	CDP portal opens for requesters the week of April 28th CDP response window opens for disclosers week of June 16th CDP scoring deadline for submissions week of September 15th	Disclosure Cycle 2025 - CDP
Global Platform for Sustainable Natural Rubber (GPSNR)	Yes	Members shall submit data for the previous year according to the following reporting timelines: Producers or Processors and Traders of Raw Materials: on or before 30 June Manufacturers and Traders of Processed Material: on or before 30 September End Users: on or before 31 December.	GPSNR Reporting Requirements - Global Platform for Sustainable Natural Rubber

EU Corporate Sustainability Reporting Directive (CSRD)	Yes	2024: Large public-interest entities with over 500 employees subject to NFRD must start reporting for the fiscal year 2024, with disclosures due in 2025. 2025: Large companies with more than 250 employees and turnover exceeding €40 million must begin reporting for the fiscal year 2025, with disclosures due in 2026. 2026: Small and medium-sized companies will need to comply starting from the fiscal year 2026, with disclosures due in 2027. 2028: All remaining companies in scope, including those with net turnover exceeding €150 million within the EU and at least one subsidiary or branch meeting specific thresholds will need to comply starting 2028, with disclosures due in 2029. ***Note - exact submission dates expected to align with a company's annual financial reporting deadlines.***	[EU Corporate Sustainability Reporting]()

US SEC Climate Rule (PAUSED)	Yes	Large Accelerated Filers: Must start reporting for fiscal years beginning after January 1, 2025, with disclosures due in 2026. Accelerated Filers: Must start reporting for fiscal years beginning after January 1, 2026, with disclosures due in 2027. Non-Accelerated Filers: Must start reporting for fiscal years beginning after January 1, 2027, with disclosures due in 2028. ***Note - exact submission dates expected to align with a company's annual financial reporting deadlines.***	US SEC
Manufacture 2030 (M2030)	No	Adaptable disclosure timeline; can be determined by OEM. ***Note - Automotive: March-May***	M2030
NQC SAQ 5.0	No	Adaptable disclosure timeline; can be determined by OEM. 1st round of responses to the entire questionnaire followed by annual update needed on some of the questions. When a new SAQ version comes out, must start from the beginning for every question.	NQC

NQC OEM Specific	No	Adaptable disclosure timeline; can be determined by OEM.	NQC
EcoVadis	No	Adaptable disclosure timeline; can be determined by OEM.	EcoVadis
Global Reporting Initiative (GRI)	No	Adaptable disclosure timeline, recommended to be completed annually	GRI
Taskforce on Nature-related Financial Disclosures (TNFD)	No	Adaptable disclosure timeline, recommended to be completed annually	TNFD
Task Force on Climate-Related Financial Disclosures (TCFD)	No	Adaptable disclosure timeline, recommended to be completed annually	TCFD
SASB	No	Adaptable disclosure timeline, recommended to be completed annually	SASB
ISO 14001	No	Adaptable disclosure timeline	ISO
US EPA SmartWay	Yes	Annually	EPA