

Task Force on Climate-related Financial Disclosures Index

| Area | Recommended Disclosures | Source | Page(s) |
|---|--|---|---|
| Governance | | | |
| Disclose the organisation's governance around climate-related risks and opportunities. | a) Describe the Board's oversight of climate-related risks and opportunities. | AR 2023 SDR 2023 CDP Climate Change response 2023 | AR: 34-35, 78-81 SDR: 104-107 CDP: Section C.1 Governance |
| | b) Describe management's role in assessing and managing climate-related risks and opportunities. | AR 2023 SDR 2023 CDP Climate Change response 2023 | AR: 34-35, 81 SDR: 104-107 CDP: Section C.1 Governance |
| Strategy | | | |
| Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material. | a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term. | AR 2023 CDP Climate Change response 2023 | AR: 82-91 CDP: Section C.2 Risk and Opportunities |
| | b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning. | AR 2023 SDR 2023 CDP Climate Change response 2023 | AR: 82-91 SDR: 34-49 CDP: Section C.2 Risk and Opportunities and C.3 Business Strategy |
| | c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | AR 2023 CDP Climate Change response 2023 | AR: 82-91 CDP: Section C.3 Business Strategy |
| Risk Management | | | |
| Disclose how the organisation identifies, assesses, and manages climate-related risks. | a) Describe the organisation's processes for identifying and assessing climate-related risks. | AR 2023 CDP Climate Change response 2023 | AR: 34-35, 92 CDP: Section C.2 Risk and Opportunities |
| | b) Describe the organisation's processes for managing climate-related risks. | AR 2023 SDR 2023 CDP Climate Change response 2023 | AR: 34-35, 92 SDR: 34-49 CDP: Section C.2 Risk and Opportunities |
| | c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management. | AR 2023 | AR: 92 |
| Metrics and Targets | | | |
| Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material. | a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process. | AR 2023 SDR 2023 CDP Climate Change response 2023 | AR: 33, 92-94 SDR: 40-49, 114-122 CDP: Section C.4 Targets and Performance and Section C.6 Emissions Data |
| | b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions, and the related risks. | AR 2023 SDR 2023 CDP Climate Change response 2023 | AR: 33, 92-94 SDR: 42-49, 114-122 CDP: Section C.4 Targets and Performance and Section C.6 Emissions Data |
| | c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets. | AR 2023 SDR 2023 CDP Climate Change response 2023 | AR: 33, 92-94 SDR: 40-49 CDP: Section C.4 Targets and Performance |