
TCFD: Task Force on Climate-Related Financial Disclosures

Report-Specific Standards

Governance

Statement	Disclose the organization's governance around climate-related risks and opportunities.	<u>2022 CDP</u>
Section A	Describe the board's oversight of climate-related risks and opportunities.	C1.1 (C1.1b)
Section B	Describe management's role in assessing and managing climate-related risks and opportunities.	C1.2 (C1.2a)

Report-Specific Standards

Strategy

Statement	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	<u>2022 CDP</u>
Section A	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	C2.1 (C2.1a), C2.3, C2.4, C2.4 (C2.4a), C3.1, C3.3, C3.4
Section B	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	C2.3, C2.3 (C2.3a), C2.4, C2.4 (C2.4a), C3.2 (C3.2a)
Section C	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	C2.3, C2.3 (C2.3a), C2.4, C2.4 (C2.4a), C3.2 (C3.2a), C3.2

Report-Specific Standards

Risk Management

Statement	Disclose how the organization identifies, assesses, and manages climate-related risks.	<u>2022 CDP</u>
Section A	Describe the organization's processes for identifying and assessing climate-related risks.	C2.2
Section B	Describe the organization's processes for managing climate-related risks.	C2.2
Section C	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	C2.2

Report-Specific Standards

Metric + Targets

Statement	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	<u>2022 CDP</u>
Section A	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	C4.2, C4.2 (C4.2b), C9.1
Section B	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	C6.1, C6.3, C6.5
Section C	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	C4.1, C4.1 (C4.1a), C4.2, C4.2 (C4.2b)