

An aerial photograph of a lush green lettuce field with rows of plants growing in brown soil. A person wearing a blue shirt is visible in the lower right, holding a tablet and looking at the screen. The background is a vast field of similar plants under bright sunlight.

International Sustainability Standards Board (ISSB) climate-related disclosure checklist

IFRS Sustainability Disclosure
Standards are effective for annual
reporting periods beginning on or
after 1 January 2024

International Sustainability Standards Board (ISSB)

Climate-related disclosure checklist

Name of entity: _____ Approved by: _____
Reporting period: _____ Partner in charge approval: _____

Instructions

Explanatory comments

This checklist is intended to provide users with a summary of the required climate-related disclosures as set out in IFRS Sustainability Disclosure Standards (the ISSB Standards) and the related guidance as issued by the International Sustainability Standards Board (ISSB). Entities should refer directly to the relevant ISSB Standards for the comprehensive disclosure requirements and additional context.

An entity that prepares sustainability-related financial disclosures in accordance with the ISSB Standards must always apply IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* (IFRS S1). IFRS S1 identifies the essential elements of a complete set of sustainability-related disclosures and sets out the qualitative characteristics of useful sustainability-related financial information. That is, an entity will apply IFRS S1 in preparing and reporting sustainability-related financial disclosures for the full 'universe' of sustainability-related information. IFRS S2 *Climate-related disclosures* (IFRS S2) further specifies the information an entity is required to disclose about climate-related risks and opportunities. IFRS S1 and IFRS S2 must always be applied together. Therefore, this checklist includes disclosure requirements from both IFRS S1 and IFRS S2. For the purposes of this checklist, the wording of the related paragraphs in IFRS S1 has been amended from the more generic term 'sustainability-related financial information' to the more specific term 'climate-related financial information' to avoid confusion. Note that the paragraph references related to the disclosure requirements in IFRS S1 have been retained, so that the user of the checklist can refer directly to IFRS S1 for more information. **Note that, even though this checklist includes the relevant disclosure requirements from IFRS S1, it does not address the disclosures of any other sustainability risks and opportunities, apart from climate.** This checklist is updated annually, to include any amendments to IFRS S1 or S2 that may have been made by the ISSB.

Entities applying the ISSB Standards under a local endorsement mechanism must consider the relevant local effective dates.

Materiality and judgement

The checklist does not address the appropriateness or clarity of the disclosures, for instance, the format and the structure of the notes and the tailoring of the information. These are matters of judgement based on the individual facts and circumstances of the entity.

ISSB Standards set out minimum disclosure requirements. However, the minimum disclosure requirements only apply to the extent that the event or item to which the disclosure requirement applies, is material to the entity, as clarified in paragraph B25 of IFRS S1. Therefore, in applying the checklist, the user should carefully assess the materiality of the information. The disclosure of immaterial information may, in some circumstances, reduce the relevance of the climate-related financial disclosures. In such circumstances, entities must ensure that the immaterial information does not obscure the material information in accordance with paragraph 62 of IFRS S1.

Entities need to consider paragraphs B20 up to and including B28 of IFRS S1 to identify which material climate-related financial information to disclose. As mentioned in paragraphs B20 and B21 of IFRS S1, entities must apply the requirements of IFRS S2 to identify material climate-related financial information. In assessing whether information is material, an entity must consider both quantitative and qualitative factors. For example, an entity might consider the magnitude and the nature of the effect of a climate-related risk or opportunity on the entity.

The ISSB Standards contain several paragraphs which state that the entity is required to: (1) use all reasonable and supportable information that is available to it at the reporting date without undue cost or effort; and/or (2) use an approach that is commensurate with the skills, capabilities and resources that are available to the entity for preparing climate-related financial disclosures. For the purposes of this checklist, these requirements are assumed to have been met. Therefore, no specific questions related to this are included in this checklist.

Paragraph 10 of IFRS S1 states that climate-related financial information prepared in accordance with the ISSB Standards must be relevant and faithfully represent what it purports to represent. These are fundamental qualitative characteristics of useful climate-related financial information, which is enhanced if the information is comparable, verifiable, timely and understandable. For the purposes of this checklist, it is assumed the requirements from paragraphs 11 up to and including 16 of IFRS S1 have been met. Therefore, no specific questions related to fair presentation are included in this checklist.

Transition reliefs

The ISSB Standards include some transition reliefs, which can be found in Appendix E of IFRS S1 and Appendix C of IFRS S2. Paragraph E5 of IFRS S1 states that, in the first annual reporting period in which an entity applies IFRS S1, an entity may elect to disclose information only on climate-related risks and opportunities, and defer disclosing the full 'universe' of sustainability-related information until its second year of application. This relief is known as the 'climate-first' relief. If an entity elects the climate-first relief, the entity only needs to apply IFRS S2 along with IFRS S1 in its first year of application, in order to provide climate-related financial disclosures. If an entity elects the climate-first relief, it must disclose that fact. Note that if an entity does not elect the climate-first relief, the entity must provide sustainability-related financial information for the full universe of its sustainability-related risks and opportunities, in addition to climate-related financial disclosures. Note that this checklist applies whether or not an entity has elected the climate-first relief in the first annual reporting period in which it applies IFRS S1, because the disclosures for climate-related information will be the same. **Note that, even though this checklist includes the relevant disclosure requirements from IFRS S1, it does not address the disclosures of any other sustainability risks and opportunities, apart from climate.**

Ticking the right boxes

Each item should be answered with a tick in the appropriate column:

- ▶ Yes = Disclosure has been made. Reference can be made in the 'Comments' column to the section (or page) of the climate-related financial disclosures in which the related disclosure has been made.
- ▶ No = Disclosure is applicable but has not been made. Any item marked 'No' should be explained, giving the reason for the omission on the checklist or on a separate working paper, including disclosures that are omitted because they are deemed by management to be immaterial, and also - when applicable - including the amounts or percentages involved, to assist in the assessment of compliance with the ISSB Standards.
- ▶ N/A = The question is not applicable to the entity, for instance, because the transaction, event or item referred to in the question does not apply to the entity.

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Conceptual foundations

Materiality

An entity shall disclose material information about the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects (S1.17).

Question: 1 | S1.B32 | Does the entity disclose material climate-related financial information, even if law or regulation permits the entity not to disclose such information? ☐ ☐ ☐

Question: 2 | S1.B33 | An entity need not disclose information otherwise required by an IFRS Sustainability Disclosure Standard if law or regulation prohibits the entity from disclosing that information. If an entity omits material information for that reason, does it identify the type of information not disclosed and explain the source of the restriction? ☐ ☐ ☐

Question: 3 | S1.B36a | If the entity omits information about a climate-related opportunity because the information is commercially sensitive, does the entity disclose the fact that it has used the exemption specified in S1.B34-B35? ☐ ☐ ☐

Question: 4 | S1.B36b | If the entity omits information about a climate-related opportunity because the information is commercially sensitive, does the entity reassess, at each reporting date, whether the information qualifies for the exemption specified in S1.B34-B35? ☐ ☐ ☐

Reporting entity

An entity's sustainability-related financial disclosures shall be for the same reporting entity as the related financial statements (S1.20).

Question: 5 | S1.20 | Are the entity's climate-related financial disclosures for the same reporting entity as the related financial statements? ☐ ☐ ☐

Connected information

An entity shall provide information in a manner that enables users of general purpose financial reports to understand the connections between the items to which the information relates and the connections between disclosures provided by the entity (S1.21).

Question: 6 | S1.21a | Does the entity disclose the connections between the items to which the information relates, such as various climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects? ☐ ☐ ☐

Question: 7 | S1.21b | Does the entity disclose the connections between disclosures provided by the entity i) within its climate-related financial disclosures and ii) across its climate-related financial disclosures and other general purpose financial reports published by the entity? ☐ ☐ ☐

Question: 8 | S1.22 | Does the entity identify the financial statements to which the climate-related financial disclosures relate? ☐ ☐ ☐

Question: 9 | S1.23 | Are the data and assumptions used in preparing the climate-related financial disclosures consistent - to the extent possible, considering the requirements of IFRS Accounting Standards or other applicable GAAPs - with the corresponding data and assumptions used in preparing the related financial statements? ☐ ☐ ☐

Question: 10 | S1.24 | When currency is specified as the unit of measure in the climate-related financial disclosures, does the entity use the presentation currency of its related financial statements? ☐ ☐ ☐

Question: 11 | S1.B42a | Does the entity explain connections between disclosures in a clear and concise manner? ☐ ☐ ☐

Question: 12 | S1.B42b | Does the entity avoid unnecessary duplication if IFRS Sustainability Disclosure Standards require the disclosure of common items of information? ☐ ☐ ☐

Question: 13 | S1.B42c | Does the entity disclose information about significant differences between the data and assumptions used in preparing the entity's climate-related financial disclosures and the data and assumptions used in preparing the related financial statements? ☐ ☐ ☐

Disclosure			
Yes	No	N/A	Reference/explanation

Governance

Governance

The objective of climate-related financial disclosures on governance is to enable users of general purpose financial reports to understand the governance processes, controls and procedures an entity uses to monitor, manage and oversee climate-related risks and opportunities (S2.05).

Question: 14 S2.06a-i(1) Does the entity disclose the identity of and information about the governance body or individual responsible for oversight of climate-related risks and opportunities?	☐	☐	☐
Question: 15 S2.06a-i(2) Does the entity disclose how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that governance body/individual?	☐	☐	☐
Question: 16 S2.06a-ii Does the entity disclose how the governance body/individual determines whether appropriate skills and competencies are available or will be developed in the future to oversee strategies designed to respond to climate-related risks and opportunities?	☐	☐	☐
Question: 17 S2.06a-iii Does the entity disclose how and how often the governance body/individual is informed about climate-related risks and opportunities?	☐	☐	☐
Question: 18 S2.06a-iv(1) Does the entity disclose how the governance body/individual takes into account climate-related risks and opportunities when overseeing strategy, its decisions on major transactions and its risk management policies?	☐	☐	☐
Question: 19 S2.06a-iv(2) Does the entity disclose if the body/individual has considered trade-offs associated with risks and opportunities?	☐	☐	☐
Question: 20 S2.06a-v(1) Does the entity disclose how the governance body/individual oversees the setting of targets related to climate-related risks and opportunities?	☐	☐	☐
Question: 21 S2.06a-v(2) Does the entity disclose how the governance body/individual monitors progress towards those targets?	☐	☐	☐
Question: 22 S2.06a-v(3) Does the entity disclose whether and how performance metrics related to targets are included in remuneration policies?	☐	☐	☐
Question: 23 S2.06b-i(1) Does the entity disclose management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities?	☐	☐	☐
Question: 24 S2.06b-i(2) Does the entity disclose whether the role is delegated to a specific management-level position/committee?	☐	☐	☐
Question: 25 S2.06b-i(3) If the role is delegated to a specific management-level position/committee, does the entity disclose information on how oversight is exercised over that position/committee?	☐	☐	☐
Question: 26 S2.06b-ii(1) Does the entity disclose whether management uses controls and procedures to support the oversight of climate-related risks and opportunities?	☐	☐	☐
Question: 27 S2.06b-ii(2) If management uses controls and procedures to support the oversight of climate-related risks and opportunities, does the entity disclose information about how these controls and procedures are integrated with other internal functions?	☐	☐	☐
Question: 28 S2.07 In preparing disclosures to fulfil the requirements in S2.06, does the entity avoid unnecessary duplication in accordance with IFRS S1 <i>General Requirements for Disclosure of Sustainability-related Financial Information</i> (IFRS S1)?	☐	☐	☐

Disclosure			
Yes	No	N/A	Reference/explanation

Strategy

Climate-related risks and opportunities

The objective of climate-related financial disclosures on strategy is to enable users of general purpose financial reports to understand an entity's strategy for managing climate-related risks and opportunities (S2.08).

Question: 29 | S2.10a | Does the entity describe climate-related risks and opportunities that could reasonably be expected to affect its prospects? ☐ ☐ ☐

Question: 30 | S2.10b | Does the entity explain, for each climate-related risk the entity has identified, whether it considers the risk to be a climate-related physical risk or climate-related transition risk? ☐ ☐ ☐

Question: 31 | S2.10c | Does the entity specify, for each climate-related risk and opportunity it has identified, over which time horizons –short, medium or long-term– the effects of each climate-related risk and opportunity could reasonably be expected to occur? ☐ ☐ ☐

Question: 32 | S2.10d(1) | Does the entity disclose how it defines its short, medium and long-term time horizons? ☐ ☐ ☐

Question: 33 | S2.10d(2) | Does the entity disclose how the definitions of short, medium and long-term time horizons are linked to the planning horizons used by the entity for strategic decision-making? ☐ ☐ ☐

Question: 34 | S2.12 | In identifying the climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, does the entity refer to and consider the applicability of the industry-based disclosure topics defined in the Industry-based Guidance on Implementing IFRS S2? ☐ ☐ ☐

Business model and value chain

An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on its business model and value chain (S2.13).

Question: 35 | S2.13a | Does the entity disclose a description of the current and anticipated effects of climate-related risks and opportunities on its business model and value chain? ☐ ☐ ☐

Question: 36 | S2.13b | Does the entity disclose a description of where in its business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets)? ☐ ☐ ☐

Strategy and decision-making

An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making (S2.14).

Question: 37 | S2.14a-i(1) | Does the entity disclose how it has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making? ☐ ☐ ☐

Question: 38 | S2.14a-i(2) | Does the entity disclose how it plans to achieve any climate-related targets it has set? ☐ ☐ ☐

Question: 39 | S2.14a-i(3) | Does the entity disclose how it plans to achieve any targets it is required to meet by law or regulation? ☐ ☐ ☐

Question: 40 | S2.14a-i(4) | Does the entity disclose the current and anticipated changes to its business model, including its resource allocation, to address climate-related risks and opportunities? ☐ ☐ ☐

Question: 41 | S2.14a-ii | Does the entity disclose its current and anticipated direct mitigation and adaptation efforts? ☐ ☐ ☐

Question: 42 | S2.14a-iii | Does the entity disclose its current and anticipated indirect mitigation and adaptation efforts? ☐ ☐ ☐

Question: 43 | S2.14a-iv | Does the entity disclose any climate-related transition plan that it has, including information about key assumptions used in developing its transition plan, and dependencies on which its transition plan relies? ☐ ☐ ☐

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 44 S2.14a-v Does the entity disclose information about how it plans to achieve any climate-related targets, including any greenhouse gas emissions targets described in accordance with S2.33-36?	☐	☐	☐	
Question: 45 S2.14b Does the entity disclose information about how it is resourcing, and plans to resource, the activities disclosed in accordance with S2.14(a)?	☐	☐	☐	
Question: 46 S2.14c Does the entity disclose quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with S2.14(a)?	☐	☐	☐	
Financial position, financial performance and cash flows				
An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on its financial position, financial performance and cash flows for the reporting period (S2.15).				
Question: 47 S2.15b Does the entity disclose the anticipated effects of climate-related risks and opportunities on its financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning?	☐	☐	☐	
Question: 48 S2.15a S2.16a Does the entity disclose quantitative and qualitative information about how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period (current effects)?	☐	☐	☐	
Question: 49 S2.16b Does the entity disclose quantitative and qualitative information about the climate-related risks and opportunities identified in Question 48/S2.16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements?	☐	☐	☐	
Question: 50 S2.16c Does the entity disclose how it expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration its investment and disposal plans (including plans the entity is not contractually committed to) and its planned sources of funding to implement its strategy?	☐	☐	☐	
Question: 51 S2.16d Does the entity disclose how it expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation)?	☐	☐	☐	
In providing quantitative information, an entity may disclose a single amount or a range (S2.17). An entity need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity if the entity determines that those effects are not separately identifiable or the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful (S2.19). In addition, an entity need not provide quantitative information about the anticipated financial effects of a climate-related risk or opportunity if the entity does not have the skills, capabilities or resources to provide that quantitative information (S2.20).				
Question: 52 S2.21a If the entity determines that it need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity applying the criteria set out in S2.19-20, does the entity explain why it has not provided quantitative information?	☐	☐	☐	
Question: 53 S2.21b If the entity determines that it need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity applying the criteria set out in S2.19-20, does the entity provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that climate-related risk or opportunity?	☐	☐	☐	
Question: 54 S2.21c If the entity determines that it need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity applying the criteria set out in S2.19-20, does the entity provide quantitative information about the combined financial effects of that climate-related risk or opportunity with other climate-related risks or opportunities and other factors unless the entity determines that quantitative information about the combined financial effects would not be useful?	☐	☐	☐	

	Disclosure			Reference/explanation
	Yes	No	N/A	
Climate resilience				
An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration its identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with its circumstances (see S2.B1-B18). In providing quantitative information, the entity may disclose a single amount or a range. (S1.22)				
Question: 55 S2.22a-i(1) Does the entity disclose the implications, if any, of its climate resilience assessment for its strategy and business model?	☐	☐	☐	
Question: 56 S2.22a-i(2) Does the entity disclose how it would need to respond to the effects identified in the climate-related scenario analysis?	☐	☐	☐	
Question: 57 S2.22a-ii Does the entity disclose the significant areas of uncertainty considered in its assessment of its climate resilience?	☐	☐	☐	
Question: 58 S2.22a-iii Does the entity disclose its capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term?	☐	☐	☐	
Question: 59 S2.22a-iii-1 Does the entity disclose the availability of, and flexibility in, its existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities?	☐	☐	☐	
Question: 60 S2.22a-iii-2 Does the entity disclose its ability to redeploy, repurpose, upgrade or decommission existing assets?	☐	☐	☐	
Question: 61 S2.22a-iii-3 Does the entity disclose the effect of its current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience?	☐	☐	☐	
Question: 62 S2.22b Does the entity disclose how and when the climate-related scenario analysis was carried out?	☐	☐	☐	
Question: 63 S2.22b-i-1 Does the entity disclose which climate-related scenarios it used for the analysis and the sources of those scenarios?	☐	☐	☐	
Question: 64 S2.22b-i-2 Does the entity disclose whether the scenario analysis included a diverse range of climate-related scenarios?	☐	☐	☐	
Question: 65 S2.22b-i-3 Does the entity disclose whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or physical risks?	☐	☐	☐	
Question: 66 S2.22b-i-4 Does the entity disclose whether it used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change?	☐	☐	☐	
Question: 67 S2.22b-i-5 Does the entity disclose why it decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties?	☐	☐	☐	
Question: 68 S2.22b-i-6 Does the entity disclose the time horizons it used in the climate-related scenario analysis?	☐	☐	☐	
Question: 69 S2.22b-i-7 Does the entity disclose what scope of operations it used in the climate-related scenario analysis (for example, the operating locations and business units used in the analysis)?	☐	☐	☐	
Question: 70 S2.22b-ii-1 Does the entity disclose the key assumptions made in the climate-related scenario analysis, including assumptions about climate-related policies in the jurisdictions in which the entity operates?	☐	☐	☐	
Question: 71 S2.22b-ii-2 Does the entity disclose key assumptions made in the climate-related scenario analysis, including assumptions about macroeconomic trends?	☐	☐	☐	
Question: 72 S2.22b-ii-3 Does the entity disclose key assumptions made in the climate-related scenario analysis, including assumptions about national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources)?	☐	☐	☐	
Question: 73 S2.22b-ii-4 Does the entity disclose key assumptions made in the climate-related scenario analysis, including assumptions about energy usage and mix?	☐	☐	☐	

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 74 S2.22b-ii-5 Does the entity disclose key assumptions made in the climate-related scenario analysis, including assumptions about developments in technology?	☐	☐	☐	
Question: 75 S2.22b-iii Does the entity disclose the reporting period in which the climate-related scenario analysis was carried out (see S2.B18)?	☐	☐	☐	
Question: 76 S2.23 In preparing disclosures to meet the requirements in S2.13-22, does the entity refer to and consider the applicability of cross-industry metric categories (see S2.29) and industry-based metrics associated with disclosure topics defined in the Industry-based Guidance on Implementing IFRS S2?	☐	☐	☐	

Risk management

Risk management

The objective of climate-related financial disclosures on risk management is to enable users of general purpose financial reports to understand an entity's processes to identify, assess, prioritise and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process (S2.24).

Question: 77 S2.25a Does the entity disclose information about the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks?	☐	☐	☐	
Question: 78 S2.25a-i Does the entity disclose the inputs and parameters it uses (for example, information about data sources and the scope of operations covered in the processes)?	☐	☐	☐	
Question: 79 S2.25a-ii Does the entity disclose whether and how it uses climate-related scenario analysis to inform its identification of climate-related risks?	☐	☐	☐	
Question: 80 S2.25a-iii Does the entity disclose how it assesses the nature, likelihood and magnitude of the effects of climate-related risks?	☐	☐	☐	
Question: 81 S2.25a-iv Does the entity disclose whether and how it prioritises climate-related risks relative to other types of risks?	☐	☐	☐	
Question: 82 S2.25a-v Does the entity disclose how it monitors climate-related risks?	☐	☐	☐	
Question: 83 S2.25a-vi Does the entity disclose whether and how it changed the processes it uses - to identify, assess, prioritise and monitor climate-related risks - compared with the previous reporting period?	☐	☐	☐	
Question: 84 S2.25b(1) Does the entity disclose the processes it uses to identify, assess, prioritise and monitor climate-related opportunities?	☐	☐	☐	
Question: 85 S2.25b(2) Does the entity disclose whether and how it uses climate-related scenario analysis to inform its identification of climate-related opportunities?	☐	☐	☐	
Question: 86 S2.25c Does the entity disclose the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process?	☐	☐	☐	
Question: 87 S2.26 In preparing disclosures to fulfil the requirements in S2.25, does the entity avoid unnecessary duplication in accordance with S1.B42(b)?	☐	☐	☐	

Metrics and targets

General requirements

The objective of climate-related financial disclosures on metrics and targets is to enable users of general purpose financial reports to understand an entity's performance in relation to its climate-related risks and opportunities, including progress towards any climate-related targets it has set, and any targets it is required to meet by law or regulation (S2.27).

Question: 88 S1.53 Does the entity label and define metrics and targets using meaningful, clear and precise names and descriptions?	☐	☐	☐	
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Greenhouse gases

An entity shall disclose information relevant to the cross-industry metric category of greenhouse gas emissions generated during the reporting period (S2.29(a)).

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 89 S2.29a-i Does the entity separately disclose its absolute gross Scope 1, 2 and 3 GHG emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent (see S2.B19-B22)?	☐	☐	☐	
Question: 90 S2.29a-ii(1) S2.B28a If required by a jurisdictional authority, or an exchange on which the entity is listed, to use a different method than the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) for measuring its greenhouse gas emissions, does the entity disclose the applicable method and the measurement approach it uses to determine its greenhouse gas emissions?	☐	☐	☐	
Question: 91 S2.29a-ii(2) S2.B28b If required by a jurisdictional authority or an exchange on which the entity is listed to use a different method than the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) for measuring its greenhouse gas emissions, does the entity disclose the reason, or reasons, for its choice of method and measurement approach and how that approach relates to the disclosure objective in S2.27?	☐	☐	☐	
Question: 92 S2.29a-iii(1) Does the entity disclose the approach it uses to measure its greenhouse gas emissions (see S2.B26-B29), including the measurement approach, inputs and assumptions?	☐	☐	☐	
Question: 93 S2.29a-iii(2) Does the entity disclose the approach it uses to measure its greenhouse gas emissions (see S2.B26-B29), including the reason why it has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions?	☐	☐	☐	
Question: 94 S2.29a-iii(3) Does the entity disclose the approach it uses to measure its greenhouse gas emissions (see S2.B26-B29), including any changes it has made to the measurement approach, inputs and assumptions during the reporting period and the reason for those changes?	☐	☐	☐	
Question: 95 S2.29a-iv Does the entity disclose Scope 1 and 2 greenhouse gas emissions disaggregated between the consolidated accounting group and other investees (e.g., associates, joint ventures and unconsolidated subsidiaries)?	☐	☐	☐	
Question: 96 S2.29a-v(1) Does the entity disclose its location-based Scope 2 emissions?	☐	☐	☐	
Question: 97 S2.29a-v(2) Does the entity disclose information about any contractual instruments necessary to inform users about the entity's Scope 2 greenhouse gas emissions?	☐	☐	☐	
Question: 98 S2.29a-vi(1) Does the entity disclose the categories included within its measure of Scope 3 emissions?	☐	☐	☐	
Question: 99 S2.B56a Does the entity disclose the extent to which the entity's Scope 3 greenhouse gas emissions are measured using inputs from specific activities within the entity's value chain?	☐	☐	☐	
Question: 100 S2.B56b Does the entity disclose the extent to which the entity's Scope 3 greenhouse gas emissions are measured using inputs that are verified?	☐	☐	☐	

Greenhouse gases - financed emissions

An entity shall disclose its financed greenhouse gas emissions generated during the reporting period (S2.29(vi)(2)).

Question: 101 S2.29a-vi(2) If the entity's activities include asset management (AM), commercial banking (CB) or insurance (IN), does the entity disclose its financed emissions for the relevant activity/activities?	☐	☐	☐	
Question: 102 S2.B61a AM: Does the entity disclose its absolute gross financed emissions, disaggregated by Scope 1, Scope 2 and Scope 3 greenhouse gas emissions?	☐	☐	☐	
Question: 103 S2.B61b AM: Does the entity disclose for each of the disaggregated scopes included in Question 102/S2.B61a, the total amount of assets under management (AUM) that is included in the financed emissions disclosure, expressed in the presentation currency of the entity's financial statements?	☐	☐	☐	
Question: 104 S2.B61c(1) AM: Does the entity disclose the percentage of the entity's total AUM included in the financed emissions calculation?	☐	☐	☐	
Question: 105 S2.B61c(2) AM: If the percentage is less than 100%, does the entity disclose information that explains the exclusions, including types of assets and associated amount of AUM?	☐	☐	☐	

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 106 S2.B61d AM: Does the entity disclose the methodology used to calculate the financed emissions, including the method of allocation the entity used to attribute its share of emissions in relation to the size of investments?	☐	☐	☐	
Question: 107 S2.B62a(1) CB: Does the entity disclose its absolute gross financed emissions, disaggregated by Scope 1, Scope 2 and Scope 3 greenhouse gas emissions for each industry by asset class?	☐	☐	☐	
Question: 108 S2.B62a(2) CB: When disaggregating by industry, does the entity use the Global Industry Classification Standard (GICS) 6-digit industry-level code for classifying counterparties, reflecting the latest version of the classification system available at the reporting date?	☐	☐	☐	
Question: 109 S2.B62a(3) CB: When disaggregating by asset class, does the disclosure include the loans, project finance, bonds, equity investments and undrawn loan commitments?	☐	☐	☐	
Question: 110 S2.B62a(4) CB: If the entity calculates and discloses financed emissions for other asset classes, does it provide an explanation of why the inclusion of those additional asset classes provides relevant information to users of general purpose financial reports?	☐	☐	☐	
Question: 111 S2.B62b(1) CB: Does the entity disclose its gross exposure to each industry by asset class, expressed in the presentation currency of its financial statements?	☐	☐	☐	
Question: 112 S2.B62b(2) CB: For funded amounts, does the entity disclose gross exposure calculated as the funded carrying amounts (before subtracting the loss allowance, when applicable), whether prepared in accordance with IFRS Accounting Standards or other GAAP?	☐	☐	☐	
Question: 113 S2.B62b(3) CB: For undrawn loan commitments, does the entity disclose the full amount of the commitment separately from the drawn portion of loan commitments?	☐	☐	☐	
Question: 114 S2.B62c(1) CB: Does the entity disclose the percentage of the entity's gross exposure included in the financed emissions calculation?	☐	☐	☐	
Question: 115 S2.B62c(2) CB: If the percentage of the entity's gross exposure included in the financed emissions calculation is less than 100%, does the entity disclose information that explains the exclusions, including the type of assets excluded?	☐	☐	☐	
Question: 116 S2.B62c(3) CB: For funded amounts, does the entity exclude from gross exposure all impacts of risk mitigants, if applicable?	☐	☐	☐	
Question: 117 S2.B62c(4) CB: Does the entity disclose separately the percentage of its undrawn loan commitments included in the financed emissions calculation?	☐	☐	☐	
Question: 118 S2.B62d CB: Does the entity disclose the methodology it used to calculate its financed emissions, including the method of allocation it used to attribute its share of emissions in relation to the size of its gross exposure?	☐	☐	☐	
Question: 119 S2.B63a(1) IN: Does the entity disclose its absolute gross financed emissions, disaggregated by Scope 1, Scope 2 and Scope 3 greenhouse gas emissions for each industry by asset class?	☐	☐	☐	
Question: 120 S2.B63a(2) IN: When disaggregating by industry does the entity use the Global Industry Classification Standard (GICS) 6-digit industry-level code for classifying counterparties, reflecting the latest version of the classification system available at the reporting date?	☐	☐	☐	
Question: 121 S2.B63a(3) IN: When disaggregating by asset class, does the disclosure include the loans, bonds and equity investments, as well as undrawn loan commitments?	☐	☐	☐	
Question: 122 S2.B63a(4) IN: If the entity calculates and discloses financed emissions for other asset classes, does it provide an explanation of why the inclusion of those additional asset classes provides relevant information to users of general purpose financial reports?	☐	☐	☐	
Question: 123 S2.B63b(1) IN: Does the entity disclose the gross exposure for each industry by asset class, expressed in the presentation currency of its financial statements?	☐	☐	☐	
Question: 124 S2.B63b(2) IN: For funded amounts, does the entity disclose gross exposure calculated as the funded carrying amounts (before subtracting the loss allowance, when applicable), whether prepared in accordance with IFRS Accounting Standards or other GAAP?	☐	☐	☐	
Question: 125 S2.B63b(3) IN: For undrawn loan commitments, does the entity disclose the full amount of the commitment separately from the drawn portion of loan commitments?	☐	☐	☐	

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 126 S2.B63c(1) IN: Does the entity disclose the percentage of its gross exposure included in the financed emissions calculation?	☐	☐	☐	
Question: 127 S2.B63c(2) IN: If the percentage of the entity's gross exposure included , in the financed emissions calculation is less than 100%, does it disclose information that explains the exclusions, including type of assets excluded?	☐	☐	☐	
Question: 128 S2.B63c(4) IN: Does the entity disclose separately the percentage of its undrawn loan commitments included in the financed emissions calculation?	☐	☐	☐	
Question: 129 S2.B63d IN: Does the entity disclose the methodology it used to calculate its financed emissions, including the method of allocation it used to attribute its share of emissions in relation to the size of its gross exposure?	☐	☐	☐	

Other cross-industry metrics

An entity shall disclose the cross-industry metric categories of climate-related physical risks, transition risks, opportunities, capital deployment, internal carbon prices and remuneration (S2.29(b)-(g); S2.B64), considering the aspects included in S2.B65. In preparing disclosures to meet the requirements in paragraph 29(b)-(d), an entity shall use all reasonable and supportable information that is available to it at the reporting date without undue cost or effort (S2.30).

Question: 130 S2.29b Does the entity disclose the amount and percentage of assets or business activities vulnerable to transition risks?	☐	☐	☐	
Question: 131 S2.29c Does the entity disclose the amount and percentage of assets or business activities vulnerable to physical risks?	☐	☐	☐	
Question: 132 S2.29d Does the entity disclose the amount and percentage of assets or business activities aligned to climate-related opportunities?	☐	☐	☐	
Question: 133 S2.29e Does the entity disclose the amount of capital expenditure, financing or investment deployed in climate-related risks and opportunities?	☐	☐	☐	
Question: 134 S2.29f-i(1) Does the entity disclose whether it applies carbon pricing in decision-making?	☐	☐	☐	
Question: 135 S2.29f-i(2) Does the entity disclose how it applies carbon pricing in decision-making?	☐	☐	☐	
Question: 136 S2.29f-ii Does the entity disclose the price for each metric tonne of greenhouse gas emissions it uses to assess the costs of its greenhouse gas emissions?	☐	☐	☐	
Question: 137 S2.29g-i(1) Does the entity disclose whether climate-related considerations are factored into executive remuneration?	☐	☐	☐	
Question: 138 S2.29g-i(2) Does the entity disclose how climate-related considerations are factored into executive remuneration?	☐	☐	☐	
Question: 139 S2.29g-ii Does the entity disclose the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations?	☐	☐	☐	

Industry-based metrics

An entity shall disclose industry-based metrics that are associated with particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the entity discloses, the entity shall refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the Industry-based Guidance on Implementing IFRS S2 (S2.32).

Question: 140 S2.32 Does the entity disclose industry-based metrics?	☐	☐	☐	
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Entity-specific metrics

An entity shall provide disclosures about metrics taken from a source other than IFRS Sustainability Disclosure Standards (S1.49).

Question: 141 S1.49 If an entity discloses a metric taken from a source other than IFRS Sustainability Disclosure Standards, does it identify the source and the metric taken?	☐	☐	☐	
Question: 142 S1.50a(1) If a metric has been developed by an entity, does it disclose how the metric is defined?	☐	☐	☐	

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 143 S1.50a(2) If a metric has been developed by an entity, does it disclose whether it is derived by adjusting a metric taken from a source other than IFRS Sustainability Disclosure Standards, and if so, which source and how the metric disclosed by the entity differs from the metric specified in that source?	☐	☐	☐	
Question: 144 S1.50b If a metric has been developed by an entity, does it disclose whether the metric is an absolute measure, a measure expressed in relation to another metric or a qualitative measure?	☐	☐	☐	
Question: 145 S1.50c If a metric has been developed by an entity, does it disclose whether the metric is validated by a third party and, if so, which party?	☐	☐	☐	
Question: 146 S1.50d If a metric has been developed by an entity, does it disclose the method used to calculate the metric and the inputs to the calculation, including the limitations of the methods used and the significant assumptions made?	☐	☐	☐	
Climate-related targets				
An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets (S2.33). In identifying and disclosing the metrics used to set and monitor progress towards reaching a target described in S2.33-34, an entity shall refer to and consider the applicability of cross-industry metrics (see S2.29) and industry-based metrics (see S2.32), including those described in an applicable IFRS Sustainability Disclosure Standard, or metrics that otherwise satisfy the requirements in IFRS S1 (S2.37).				
Question: 147 S2.33 Does the entity disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets?	☐	☐	☐	
Question: 148 S2.33a Does the entity disclose the metric used to set each target?	☐	☐	☐	
Question: 149 S2.33b Does the entity disclose the objective of each target?	☐	☐	☐	
Question: 150 S2.33c Does the entity disclose the parts of the entity to which each target applies?	☐	☐	☐	
Question: 151 S2.33d Does the entity disclose the period over which each target applies?	☐	☐	☐	
Question: 152 S2.33e Does the entity disclose the base period from which progress is measured for each target?	☐	☐	☐	
Question: 153 S2.33f For each target, does the entity disclose any milestones and interim targets?	☐	☐	☐	
Question: 154 S2.33g For each target that is quantitative, does the entity disclose whether it is an absolute target or an intensity target?	☐	☐	☐	
Question: 155 S2.33h For each target, does the entity disclose how the latest international agreement on climate change and the corresponding jurisdictional commitments informed the target?	☐	☐	☐	
Question: 156 S2.34 Does the entity disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target?	☐	☐	☐	
Question: 157 S2.34a Does the entity disclose whether each target and the methodology for setting the target is validated by a third party?	☐	☐	☐	
Question: 158 S2.34b Does the entity disclose its processes for reviewing each target?	☐	☐	☐	
Question: 159 S2.34c Does the entity disclose the metrics used to monitor progress towards reaching each target?	☐	☐	☐	
Question: 160 S2.34d If there are any revisions to a target, does the entity disclose an explanation for those revisions?	☐	☐	☐	
Question: 161 S2.35 Does the entity disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance?	☐	☐	☐	
Question: 162 S2.36a For each greenhouse gas emissions target, does the entity disclose which greenhouse gases are covered by the target?	☐	☐	☐	
Question: 163 S2.36b For each greenhouse gas emissions target, does the entity disclose whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target?	☐	☐	☐	

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 164 S2.36c(1) For each greenhouse gas emissions target, does the entity disclose whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target?	☐	☐	☐	
Question: 165 S2.36c(2) For each net greenhouse gas emissions target, does the entity disclose its associated gross greenhouse gas emissions target?	☐	☐	☐	
Question: 166 S2.36d For each greenhouse gas emissions target, does the entity disclose whether target is derived using a sectoral decarbonisation approach?	☐	☐	☐	
Question: 167 S2.36e For each greenhouse gas emissions target, does the entity disclose the planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target?	☐	☐	☐	
Question: 168 S2.36e-i In explaining its planned use of carbon credits, does the entity disclose the extent to which, and how, the achievement of any net greenhouse gas emissions target relies on the use of carbon credits?	☐	☐	☐	
Question: 169 S2.36e-ii In explaining its planned use of carbon credits, does the entity disclose which third-party scheme(s) are used to verify or certify the carbon credits?	☐	☐	☐	
Question: 170 S2.36e-iii(1) In explaining its planned use of carbon credits, does the entity disclose the type of carbon credit used?	☐	☐	☐	
Question: 171 S2.36e-iii(2) In explaining its planned use of carbon credits, does the entity disclose whether the underlying offset is nature-based or based on technological carbon removals?	☐	☐	☐	
Question: 172 S2.36e-iii(3) In explaining its planned use of carbon credits, does the entity disclose whether the underlying offset is achieved through carbon reduction or removal?	☐	☐	☐	
Question: 173 S2.36e-iv In explaining its planned use of carbon credits, does the entity disclose any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use?	☐	☐	☐	

General requirements

Sources of Guidance

In identifying climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, an entity shall apply IFRS Sustainability Disclosure Standards (S1.54). In identifying applicable disclosure requirements about a sustainability-related risk or opportunity that could reasonably be expected to affect an entity's prospects, an entity shall apply the IFRS Sustainability Disclosure Standard that specifically applies to that sustainability-related risk or opportunity (S1.56).

In addition to the IFRS Sustainability Disclosure Standards, an entity shall refer to and consider the applicability of the disclosure topics in the SASB standards for the identification of climate-related risks and opportunities (S1.55a). In the absence of an IFRS Sustainability Disclosure Standard that specifically applies to a sustainability-related risk or opportunity, the entity shall refer to and consider the applicability of the metrics associated with the disclosure topics included in the SASB standards (S1.58a).

Question: 174 S1.59a Does the entity identify the specific standards, pronouncements, industry practice and other sources of guidance that it has applied in preparing its climate-related financial disclosures, including, if applicable, identifying the disclosure topics in the SASB Standards?	☐	☐	☐	
Question: 175 S1.59b Does the entity identify the industry(s) specified in the IFRS Sustainability Disclosure Standards, the SASB Standards or other sources of guidance that the entity has applied in preparing its climate-related financial disclosures, including in identifying applicable metrics?	☐	☐	☐	

Location of disclosures

An entity is required to provide disclosures required by IFRS Sustainability Disclosure Standards as part of its general purpose financial reports (S1.60).

Question: 176 S1.60 Does the entity provide disclosures required by IFRS Sustainability Disclosure Standards as part of its general purpose financial reports?	☐	☐	☐	
Question: 177 S1.62 If the entity discloses information required by an IFRS Sustainability Disclosure Standard in the same location as information disclosed to meet other requirements, such as information required by regulators, does the entity ensure that the climate-related financial disclosures are clearly identifiable and not obscured by that additional information?	☐	☐	☐	

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 178 S1.B47a If the entity discloses information required by an IFRS Sustainability Disclosure Standard by cross-reference to another report published by the entity, do the climate-related financial disclosures clearly identify the report within which that information is located and explain how to access that report?	☐	☐	☐	
Question: 179 S1.B47b If the entity discloses information required by an IFRS Sustainability Disclosure Standard by cross-reference to another report published by the entity, is the cross-reference to a precisely specified part of that report?	☐	☐	☐	
Timing of reporting				
An entity shall report its climate-related financial disclosures at the same time as its related financial statements and cover the same reporting period as the related financial statements (S1.64).				
Question: 180 S1.64 Does the entity report its climate-related financial disclosures at the same time and cover the same reporting period as the related financial statements?	☐	☐	☐	
Question: 181 S1.66a If the entity changes the end of its reporting period and discloses climate-related financial disclosures for a period longer or shorter than 12 months, does the entity disclose the period covered by the climate-related financial disclosures?	☐	☐	☐	
Question: 182 S1.66b If the entity changes the end of its reporting period and discloses climate-related financial disclosures for a period longer or shorter than 12 months, does the entity disclose the reasons for using a longer or shorter period?	☐	☐	☐	
Question: 183 S1.66c If the entity changes the end of its reporting period and discloses climate-related financial disclosures for a period longer or shorter than 12 months, does the entity disclose the fact that the amounts disclosed in the climate-related disclosures are not entirely comparable?	☐	☐	☐	
Question: 184 S1.67 If, after the end of the reporting period but before the date on which the sustainability-related financial disclosures are authorised for issue, an entity receives information about conditions that existed at the end of the reporting period, does the entity update disclosures that relate to those conditions in the light of the new information?	☐	☐	☐	
Question: 185 S1.68 Does the entity disclose information about transactions, other events and conditions that occur after the end of the reporting period, but before the date on which the sustainability-related financial disclosures are authorised for issue, if non-disclosure of that information could reasonably be expected to influence decisions that primary users of general purpose financial reports make on the basis of those reports?	☐	☐	☐	
Comparative information				
An entity shall disclose comparative information in respect of the preceding period for all amounts and other relevant information disclosed in the reporting period (S1.70).				
Question: 186 S1.70 Does the entity disclose comparative information in respect of the preceding period for all amounts, narrative and descriptive climate-related financial information disclosed in the reporting period?	☐	☐	☐	
Question: 187 S1.B50a If the entity identifies new information in relation to an estimated amount disclosed in the preceding period and the new information provides evidence of circumstances that existed in that preceding period, does the entity disclose a revised comparative amount that reflects that new information, unless it is impracticable to do so or unless the metric is forward-looking (see S1.B51)?	☐	☐	☐	
Question: 188 S1.B50b If the entity identifies new information in relation to an estimated amount disclosed in the preceding period and the new information provides evidence of circumstances that existed in that preceding period, does the entity disclose the difference between the amount disclosed in the preceding period and the revised comparative amount, unless it is impracticable to do so or unless the metric is forward-looking (see S1.B51)?	☐	☐	☐	
Question: 189 S1.B50c If the entity identifies new information in relation to an estimated amount disclosed in the preceding period and the new information provides evidence of circumstances that existed in that preceding period, does the entity explain the reasons for revising the comparative amount, unless it is impracticable to do so or unless the metric is forward-looking (see S1.B51)?	☐	☐	☐	
Question: 190 S1.B52a If the entity redefined or replaced a metric in the reporting period, does the entity disclose a revised comparative amount, unless it is impracticable to do so?	☐	☐	☐	
Question: 191 S1.B52b If the entity redefined or replaced a metric in the reporting period, does the entity explain the changes?	☐	☐	☐	

	Disclosure			Reference/explanation
	Yes	No	N/A	
Question: 192 S1.B52c If the entity redefined or replaced a metric in the reporting period, does the entity explain the reasons for those changes, including why the redefined or replacement metric provides more useful information?	☐	☐	☐	
Question: 193 S1.B53 If an entity introduces a new metric in the reporting period, does the entity disclose a comparative amount for that metric unless it is impracticable to do so?	☐	☐	☐	
Question: 194 S1.B54 If it is impracticable to revise a comparative amount for the preceding period, does the entity disclose that fact?	☐	☐	☐	

Statement of compliance

An entity whose climate-related financial disclosures comply with all the requirements of IFRS Sustainability Disclosure Standards shall make an explicit and unreserved statement of compliance (S1.72).

Question: 195 S1.72 Does the entity provide an explicit and unqualified statement of compliance if its climate-related financial disclosures comply with all of the relevant requirements of IFRS Sustainability Disclosure Standards?	☐	☐	☐	
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Judgements, uncertainties and errors

Judgements

An entity shall disclose information about the judgements that it has made in the process of preparing its climate-related financial disclosures (S1.74).

Question: 196 S1.74 Does the entity disclose information to enable users of general purpose financial reports to understand the judgements, apart from those involving estimations of amounts, that the entity has made in the process of preparing its climate-related financial disclosures and that have the most significant effect on the information included in those disclosures?	☐	☐	☐	
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Measurement uncertainty

An entity shall disclose information about the most significant uncertainties affecting the amounts reported in its climate-related financial disclosures (S1.77).

Question: 197 S1.77 Does the entity disclose information to enable users of general purpose financial reports to understand the most significant uncertainties affecting the amounts reported in its sustainability-related financial disclosures?	☐	☐	☐	
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Question: 198 S1.78a Does the entity identify the amounts that it has disclosed that are subject to a high level of measurement uncertainty?	☐	☐	☐	
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Question: 199 S1.78b(1) Does the entity disclose the sources of measurement uncertainty for each amount subject to a high level of measurement uncertainty?	☐	☐	☐	
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Question: 200 S1.78b(2) Does the entity disclose the assumptions, approximations and judgements the entity has made in measuring each amount subject to a high level of measurement uncertainty?	☐	☐	☐	
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Errors

An entity shall correct material prior period errors by restating the comparative amounts for the prior period(s) disclosed unless it is impracticable to do so (S1.83).

Question: 201 S1.83 Does the entity restate the comparative information to correct the prior period errors unless it is impracticable to do so?	☐	☐	☐	
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Question: 202 S1.B58a If the entity identifies a material error in its prior period(s) climate-related financial disclosures, does it disclose the nature of the prior period error?	☐	☐	☐	
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Question: 203 S1.B58b If the entity identifies a material error in its prior period(s) climate-related financial disclosures, does it disclose the correction, to the extent practicable, for each prior period disclosed?	☐	☐	☐	
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Question: 204 S1.B58c If the entity identifies a material error in its prior period(s) climate-related financial disclosures and correction of the error is impracticable, does it disclose the circumstances that led to the existence of that condition and a description of how and from when the error has been corrected?	☐	☐	☐	
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Question: 205 S1.B59 When it is impracticable to determine the effect of an error on all prior periods presented, does the entity restate the comparative information to correct the error from the earliest date practicable?	☐	☐	☐	
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