

# Appendix 1 – Contents for General Disclosure Requirements

No.	Theme	Content Requirement
1.	Governance	<ul style="list-style-type: none"> <li>• The identity of the body or individual within a body responsible for oversight of sustainability-related risks and opportunities.</li> <li>• How the body’s responsibilities for sustainability-related risks and opportunities are reflected in the entity’s terms of reference, board mandates and other related policies.</li> <li>• How the body ensures that the appropriate skills and competencies are available to oversee strategies designed to respond to sustainability related risks and opportunities.</li> <li>• How and how often the body and its committees (audit, risk or other committees) are informed about sustainability-related risks and opportunities.</li> <li>• How the body and its committees consider sustainability-related risks and opportunities when overseeing the entity’s strategy, its decisions on major transactions and its risk management policies, including any assessment of trade-offs and analysis of sensitivity to uncertainty that may be required.</li> <li>• How the body and its committees oversee the setting of targets related to significant sustainability-related risks and opportunities, and monitor progress towards them, including whether and how related performance metrics are included in remuneration policies.</li> <li>• A description of management’s role in assessing and managing sustainability-related risks and opportunities, including whether that role is delegated to a specific management-level position or committee and how oversight is exercised over that position or committee. The description shall include information about whether dedicated controls and procedures are applied to management of sustainability-related risks and opportunities and, if so, how they are integrated with other internal functions.</li> </ul>
2.	Strategy	<ul style="list-style-type: none"> <li>• The significant sustainability-related risks and opportunities that it reasonably expects could affect its business model, strategy and cash flows, its access to finance and its cost of capital, over the short, medium or long term. <ul style="list-style-type: none"> <li>○ The entity must also disclose how it defines short, medium and long term and how these definitions are linked to the entity’s strategic planning horizons and capital allocation plans.</li> </ul> </li> <li>• The effects of significant sustainability-related risks and opportunities on its business model and value chain. <ul style="list-style-type: none"> <li>○ Must also include a description of the current and anticipated effects of</li> </ul> </li> </ul>

No.	Theme	Content Requirement
		<p>significant sustainability-related risks and opportunities on its value chain and a description of where in its value chain significant sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities or types of assets, inputs, outputs or distribution channels).</p> <ul style="list-style-type: none"> <li>• The effects of significant sustainability-related risks and opportunities on its strategy and decision-making. Specifically: <ul style="list-style-type: none"> <li>○ How it is responding to significant sustainability-related risks and opportunities.</li> <li>○ Quantitative and qualitative information about the progress of plans disclosed in prior reporting periods.</li> <li>○ What trade-offs between sustainability-related risks and opportunities were considered by the entity (for example, in a decision on the location of new operations, a trade-off between the environmental impacts of those operations and the employment opportunities they would create in a community and the related effects on enterprise value).</li> </ul> </li> <li>• The effects of significant sustainability-related risks and opportunities on its financial position, financial performance and cash flows for the reporting period, and the anticipated effects over the short, medium and long term. Specifically: <ul style="list-style-type: none"> <li>○ How significant sustainability-related risks and opportunities have affected its most recently reported financial position, financial performance and cash flows.</li> <li>○ Information about the sustainability-related risks and opportunities for which there is a significant risk that there will be a material adjustment to the carrying amounts of assets and liabilities reported in the financial statements within the next financial year.</li> <li>○ How it expects its financial position to change over time, given its strategy to address significant sustainability-related risks and opportunities, reflecting (i) its current and committed investment plans and their anticipated effects on its financial position, and (ii) its planned sources of funding to implement its strategy.</li> <li>○ How it expects its financial performance to change over time, given its strategy to address significant sustainability-related risks and opportunities.</li> </ul> </li> <li>• The resilience of its strategy (including its business model) to significant sustainability-related risks. <ul style="list-style-type: none"> <li>• An entity shall disclose a qualitative and, when applicable, a quantitative analysis of the resilience of its strategy and cash flows in relation to its significant sustainability-related risks, including how the analysis was undertaken and its time horizon. When providing quantitative information, an entity can disclose single amounts or a range.</li> </ul> </li> </ul>
3.	Risk Management	<ul style="list-style-type: none"> <li>• The process, or processes, it uses to identify sustainability-related risks and opportunities.</li> <li>• The process, or processes, it uses to identify sustainability-related risks for risk</li> </ul>

No.	Theme	Content Requirement
		<p>management purposes, including when applicable:</p> <ul style="list-style-type: none"> <li>○ How it assesses the likelihood and effects associated with such risks (such as the qualitative factors, quantitative thresholds and other criteria used).</li> <li>○ How it prioritizes sustainability-related risks relative to other types of risks, including its use of risk-assessment tools.</li> <li>○ The input parameters it uses (for example, data sources, the scope of operations covered and the detail used in assumptions).</li> <li>○ Whether it has changed the processes used compared to the prior reporting period.</li> </ul> <ul style="list-style-type: none"> <li>● The process, or processes, it uses to identify, assess and prioritize sustainability-related opportunities.</li> <li>● The process, or processes, it uses to monitor and manage the sustainability-related risks (including related policies) and opportunities (including related policies).</li> <li>● The extent to which and how the sustainability-related risk identification, assessment and management process, or processes, are integrated into the entity's overall risk management process.</li> <li>● The extent to which and how the sustainability-related opportunity identification, assessment and management process, or processes, are integrated into the entity's overall management process.</li> </ul>
4.	Metrics and Targets	<ul style="list-style-type: none"> <li>● An entity shall disclose the metrics it uses to manage and monitor sustainability-related risks and opportunities; and the metrics it uses to measure performance, including progress towards the targets it has set.</li> <li>● When a metric has been developed by an entity, it shall disclose: <ul style="list-style-type: none"> <li>○ How the metric is defined, including whether it is an absolute measure or expressed in relation to another metric (such as revenue or floor space) and any sources that have been used to construct the metric.</li> <li>○ Whether measurement of the metric is validated by an external body and, if so, which body.</li> <li>○ Explanations of the methods used to calculate the targets and the inputs to the calculation, including the significant assumptions made and the limitations of those methods.</li> </ul> </li> <li>● An entity shall disclose the targets it has set to assess progress towards achieving its strategic goals, specifying: <ul style="list-style-type: none"> <li>○ The metric used.</li> <li>○ The period over which the target applies.</li> <li>○ The base period from which progress is measured.</li> </ul> </li> </ul>

No.	Theme	Content Requirement
		<ul style="list-style-type: none"> <li>○ Any milestones or interim targets.</li> <li>• An entity shall disclose performance against its disclosed targets and an analysis of trends or significant changes in its performance, as well as revisions to its targets and the explanation for those revisions.</li> <li>• If a metric or target is redefined or replaced, an entity shall (a) explain the changes, (b) explain the reasons for those changes, including why any replacement metric provides more useful information and (c) provide restated comparative figures, unless it is impracticable to do so.</li> <li>• An explanation of the underlying assumptions that have been made with regards to the metrics.</li> </ul>