

UNEP FI Risk Centre Sustainability Disclosure Readiness Toolkit - Methodology Note

This note summarises how the UNEP FI Risk Centre Sustainability Disclosure Readiness Toolkit (henceforth 'the toolkit') designs the questions, the scoring approach and indicators. The methodology is co-developed by the UNEP FI Risk Centre Disclosures Research Project team with academic reviewers and financial institutions participating in the project.

This toolkit is a self-assessment resource to support real-economy companies across sectors and financial institutions in understanding their readiness for sustainability-related risk disclosures. The purpose of the toolkit is to support firms' internal reflection and gap analysis. Survey questions are structured around publicly available standards/ frameworks (see Appendix).

This toolkit is developed as an output of the 2025-2026 UNEP FI Risk Centre Disclosures Research Project. The methodology and question design were co-developed by the project team led by Hiu Yan CHENG and including Yundi ZHANG, alongside academic reviewers, and after considering feedback from financial institutions participating in the project. For details of the project, please reach out to the Risk Centre team (unepfi-riskcentre@un.org).

Disclaimer: This toolkit draws on information and criteria from publicly available disclosure and assurance frameworks and standards (see Appendix). A reference to a standard and/ or framework indicates the basis for a question included in the survey and does not imply compliance with the standards and/ or frameworks, or endorsement by the relevant standard-setters and/ or framework setters. The information is presented without any judgment from UNEP FI, the Risk Centre, the project team, the reviewers, or participating financial institutions. Respondents' answers are self-reported and self-assessed, and the toolkit produces indicative scores and descriptive labels to help respondents reflect on where their disclosure practices may stand, based on their self-assessment. The toolkit, including the survey, indicators, scores, labels or descriptions does not constitute an audit, assurance engagement, certification, or an assessment of regulatory compliance or disclosure quality and should not be relied upon as such. The toolkit measures an organization or company's preparedness for implementing disclosure requirements, as self-reported and self-rated. Disclosure readiness is not a direct measure of the maturity or effectiveness of the underlying risk management practices. Results should therefore be read as an indication of disclosure practice, based on self-assessment, and interpreted alongside the respondent's own knowledge of the organization's or company's risk management.

How the toolkit works

The toolkit is a structured self-assessment. A respondent works through a [survey](#) whose questions are organized around the four content dimensions used by TCFD as pillars and IFRS S1/S2 as core content, namely Governance ("G" questions), Strategy ("S" questions), Risk Management ("R" questions), and Metrics & Targets ("M" questions). For each content

dimension, the survey starts with a Yes/ No question on “Disclosure Existence”, followed by a “Commitment” question, as explained below.

Each question is answered on a defined scale, always with a written descriptor for each level so that ratings are applied consistently. Questions concerning “Disclosure Existence” are answered Yes or No. “Commitment” questions use a 0 to 4 scale with a written descriptor for each level (Figure 1) to capture how committed the survey respondent perceives their disclosures to be progressing from TCFD reporting through IFRS S1/S2 reporting. In addition, the survey also includes a set of topic-specific questions using the same 0 to 4 scale covering areas such as greenhouse gas emissions, climate transition plans, scenario analysis, the anticipated and current financial-effects, the quantification of financial effects on financial statement line items, and industry-based metrics. A further set, the “I” questions, ask respondents to self-rate the quality of their own disclosures on a 0 to 4 scale against five “Fair Representation” characteristics, namely Relevance, Completeness, Reliability, Neutrality, and Understandability. All answers to the questions included in the survey resolve to a 0 to 4 score (Yes/No answers are rescaled to that range) and combine in the same way.

Score	Option Text	Description
0	0 - Minimal or no disclosure is made	Minimal or no sustainability disclosure exists
1	1 - TCFD disclosure only	Information is disclosed as an attempt to fulfill applicable TCFD recommendations only.
2	2 - Limited cross-industry IFRS S1&S2 disclosures attempted	Information is disclosed as an attempt to fulfill only a limited number of applicable cross-industry disclosure requirements in IFRS S1 and/ or S2, without consideration of the 'may' statements and/ or application guidance in IFRS S1 and/ or S2 (if available).
3	3 - Full cross-industry IFRS S1&S2 disclosure (incl. 'may' statements and guidance) attempted	Information is disclosed as an attempt to fulfill the applicable cross-industry IFRS S1 & S2 disclosure requirements, with consideration of the 'may' statements and application guidance (if available). Industry-specific requirements are not yet substantially addressed.
4	4 - Advanced, cross-industry & industry-specific IFRS S1 & S2 disclosures (incl. 'may' statements & guidance) attempted	Information is disclosed as an attempt to fulfill the applicable cross-industry and industry-specific IFRS S1 & S2 disclosure requirements, with consideration of the 'may' statements and/ or application guidance in IFRS S1 and/ or S2 (if available). For industry-specific requirements, the entity refers to and considers the applicability of the SASB Standards; where the SASB Standards do not address its (sub)sector or topic, other sources permitted under IFRS S1 may be used — such as the pronouncements of other standard-setting bodies, or metrics disclosed by peers in the same industry or geography.
N/A	N/A	Not applicable to this company/sector

Figure 1: Example answer options for a survey question. Respondents select from defined 0 to 4 levels, each with a written descriptor, so that self-ratings are applied consistently

Where a survey respondent answers "No" to a “Disclosure Existence” question, the paired “Commitment” question is scored 0. Where an answer to a “Commitment” question is "not applicable" (N/A), it is excluded from the scoring.

The four indicators

The toolkit reports disclosure readiness through four indicators, each on a common 0 to 4 scale so they can be read together. “Disclosure Existence” captures whether expected disclosures are present, “Commitment” how far they have progressed, “Fair Representation” their self-rated quality, and “Financial Linkage” how far they move toward quantifying financial effects. Each participant receives an individual results report presenting their scores on these indicators, with descriptive labels for reflection (Figure 2). When sufficient responses are collected, a breakdown of these scores at a sectoral level will also be

provided. The table below sets out what each indicator measures and how it is built (Table 1).

Table 1: The four indicators

Indicator	What it measures	How it is built
Disclosure Existence	Concerning “do disclosures exist”? Whether expected disclosures as per TCFD/ IFRS S1 & S2 are present. The questions counted towards scoring for this indicator span across “G” / “S” / “R” / “M” questions.	Yes=1, No=0, normalised for a 0-4 scale. Within each content dimension (i.e. Governance, Strategy, Risk Management, Metrics & Targets), the scores for that dimension's Yes/No questions are averaged to give the dimension's Disclosure Existence score; this indicator is then the average of the four dimension scores, weighted equally.
Commitment	Concerning “how comprehensive do I think my disclosures are”? ➤ 0-4 scale based on how aligned information disclosed is with TCFD only, and/ or IFRS S1/S2 ➤ 0-4 custom scale on topic-specific questions The questions counted towards scoring for this indicator span across “G” / “S” / “R” / “M” questions.	Each Commitment answer is scored 0–4, based directly on survey respondents' answers to the relevant questions. Within each content dimension (i.e. Governance, Strategy, Risk Management, Metrics & Targets), the scores for that dimension's Commitment questions are averaged to give the dimension's Commitment score; this indicator is then the average of the four dimension scores, weighted equally.
Fair Representation	Concerning “How good is the quality of the information that I disclose”? ➤ 0-4 scale against Relevance, Completeness, Reliability, Neutrality, Understandability.	Average of the “I” questions (each 0-4).
Financial Linkage	Concerning “Do I sufficiently connect sustainability risks and opportunities to my financial reporting, and how far does that connection go”? ➤ 0–4 scale, applied per component (see explanation below), where a Yes/No “Disclosure Existence” question gates the paired 0–4 commitment rating (see explanation in the column on the right).	Within each component, Yes/No question on “Disclosure Existence” acts as a gate, meaning where there is a Yes, the component's score equals the “commitment” rating. With a “No”, the respective component scores 0. <i>For example, for component “Anticipated financial effects”:</i> <i>Survey question S13 asks: Do you disclose quantitative and/or qualitative information about the anticipated financial effects of sustainability-related risks and opportunities? Assuming the respondent answers “Yes”, scoring on this component is then done by</i>

Indicator	What it measures	How it is built
	The questions counted towards scoring for this indicator include those concerning the following components: • Anticipated financial effects • Current financial effects • Line-item quantification / quantifying effects against specific financial-statement line items (e.g., revenue, operating expenses, asset values, provisions, expected credit losses) • Methodology and assumptions behind quantified effects • Connection to the financial statement.	<i>referencing the respondent's answer to survey question S14 as explained below.</i> <i>Survey question S14 asks: How comprehensive are your disclosures on the anticipated financial effects of sustainability-related risks and opportunities? Assuming the respondent's answer is "2 - Qualitative discussion but explains why quantitative information is not provided, and identifies affected line items, totals or subtotals". The score for this component is 2 instead of $(4+2)/2=3$.</i> <i>Whereas if the answer to survey question S13 is "No", the self-rating on "Commitment", i.e., survey question S14 does not apply.</i>

How scores combine

The "Disclosure Existence" and "Commitment" indicators are both built from the four content dimensions — Governance, Strategy, Risk Management, and Metrics & Targets. As explained in Table 1, the "Disclosure Existence" indicator aggregates responses to the "Yes/No" questions concerning whether the relevant disclosure is present, whereas the "Commitment" indicator aggregates the 0-4 self-rating responses concerning the progress and comprehensiveness of relevant disclosures.

The toolkit could weight scores on the disclosure readiness indicators on "Disclosure Existence" and "Commitment" indicators in three approaches (as shown below). The approach that imposes the fewest judgments, i.e. approach (iii) is used:

- (i) **Equal weight per question:** every survey question counts the same. However, because the number of survey questions is different per content dimension, a content dimension with more questions would carry proportionally more weight in the overall score on the two indicators;
- (ii) **Custom weights:** allows custom weights to be assigned to each content dimension (i.e. Governance, Strategy, Risk Management, Metrics & Targets), enabling relative importance to be reflected per content dimension. However, this requires a judgment on which content dimension(s) or question(s) would matter more;
- (iii) **Equal weight per content dimension:** gives each of the four content dimensions equal weight. This means each of the four content dimensions (i.e. Governance, Strategy, Risk Management, Metrics & Targets) would contribute a quarter of the overall indicator, regardless of the number of questions contained per content dimension.

The toolkit uses equal weight per content dimension, i.e. Approach iii. Each of Governance, Strategy, Risk Management, and Metrics & Targets contributes one quarter of the "Disclosure Existence" and "Commitment" indicators. This means no dimension dominates the overall score simply because it is covered by more questions, and each content dimension is treated as equally important. This weighting is applied consistently to both indicators on "Disclosure Existence" and "Commitment".

For the "Fair Representation" indicator, each of the five quality characteristics (Relevance, Completeness, Reliability, Neutrality, Understandability) counts equally. For the "Financial Linkage" indicator, each component's 0–4 "Commitment" rating is gated by its paired Yes/No "Disclosure Existence" answer — a "Yes" passes the rating through, a "No" scores the component 0 — and the indicator is the average across components (see the explanation on "Financial Linkage" in the next section).

Interpreting scores—score band descriptions

Because each indicator is an average of all the scores covered by applicable questions, the scores land on continuous values such as 2.3 rather than whole numbers. Since the 0-4 scales describe only whole-number answers (as shown in Figure 1), a value like 2.3 falls between two defined levels, so we interpret each score with a short descriptor written for a range (see Table 2).

Table 2: Score band descriptions by indicator

Score Band/ Indicators	Disclosure Existence	Commitment	Fair Representation	Financial Linkage
0-1	Few expected disclosure items are present	Commitments made to have disclosures partially cover IFRS S1/S2 cross-industry topics	Quality characteristics are largely absent	Narrative - financial relevance is mentioned but not connected to financial information
1-2	Some expected items are present; coverage is partial	Commitments made to have disclosures broadly cover IFRS S1/S2 cross-industry topics	Quality characteristics are minimally present	Descriptive - financial relevance is described qualitatively
2-3	Expected items are broadly present	Commitments made to have disclosures broadly cover IFRS S1/S2 cross-industry topics	Quality characteristics are somewhat present	Measured - financial effects are quantified with disclosed methodology
3-4	Most expected items are present	Commitments made to have disclosures extend to industry-specific topics	Quality characteristics largely present	Connected - quantified effects are described in connection with financial statement assumptions

Alongside the individual scores, the four indicators are plotted together on a radar chart in the respondent's results report, giving an at-a-glance profile of where their disclosure

practices stand across the four. The score with the score band descriptions as shown in Table 2 are displayed alongside the radar chart in an individual results report (see Figure 2).

YOUR FOUR INDICATORS



PROFILE ACROSS THE FOUR INDICATORS



Figure 2: How the four indicators are presented in a respondent's results report with illustrative scores

The “financial linkage” indicator captures how far an organization's disclosures move from describing sustainability-related risks and opportunities toward quantifying their financial effects and connecting them to the financial statements. It is built from five components (see Table 1). Each component is measured by a pair of questions: a “Disclosure Existence” question (Yes/No), which establishes whether the organization makes the disclosure at all, and a “commitment” question (scored 0–4), which captures how committed to comprehensively reporting on each component the survey respondent rates themselves to be. These two sets of questions are combined into a scoring per component (see Figure 3 for an example), where a “Disclosure Existence” question (Yes/No) concerning that component would act as a gate. This means, where the disclosure concerning a component is absent, the respective component scores 0; where the disclosure is present (with a “Yes”), the component takes the “commitment” score (0–4). A component's score therefore reflects the respondent's commitment to comprehensively reporting on the component of financial linkage. The overall “Financial Linkage” indicator is the average of the five component scores, on the same 0–4 scale.

WHAT IS DRIVING YOUR FINANCIAL LINKAGE SCORE

The components below show where the score comes from - combining whether financial effects are disclosed with how comprehensively they are quantified and connected to the financial statements.

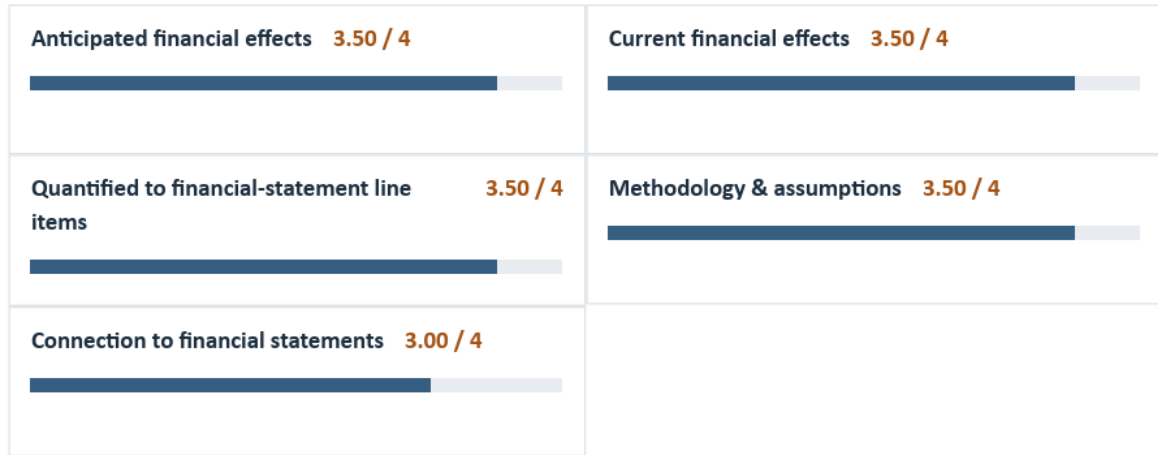


Figure 3: The breakdown of sub-scores included in "Financial Linkage" indicator

The individual results report also features "Potential areas for your review", featuring components of "financial linkage" where the survey respondent currently scores lower. The current rule: (i) display content only when at least one "financial linkage" component has a score; (ii) among the scored component(s), the section lists every component scoring below 2.0/4.0 (50%); (iii) where all scored components are 2.0 or above, it lists the single lowest-scoring component, so that at least one area appears; (iv) if none of the "Disclosure Existence" questions for any component were answered, no component can be scored and hence no content can be flagged under "potential areas for your review". The logic concerning what content will be shown in "Potential areas for your review" is shown below (see Table 3).

Table 3: Potential Areas for Your Review - Logic

Financial Linkage Components	The conditions under which the components will be flagged for review	Heading shown if flagged	Descriptions shown if flagged
Anticipated financial effects	(i) Display content only when at least one “financial linkage” component has a score; (ii) (among the scored component(s), the section lists every component scoring below 2.0/4.0 (50%); (iii) where all scored components are 2.0 or above, it lists the single lowest-scoring component, so that at least one area appears; (iv) if none of the “Disclosure Existence” questions for any component were answered, no component can be scored and not hence no content can be flagged under “potential areas for your review”.	Describe the anticipated financial effects	Set out how sustainability-related risks and opportunities are expected to affect future financial performance and position, even if qualitative at first.
Current financial effects		Quantify current-period financial effects	Move from describing current-period effects in narrative terms toward quantifying them.
Line-item quantification		Quantify effects against specific financial-statement line items	Map quantified effects to specific lines - revenue, asset values, provisions, expected credit losses - not just aggregate figures.
Methodology & assumptions		Disclose the methodology and assumptions behind quantified effects	Set out the methodology, key assumptions and inputs used, to support verifiability and decision-usefulness.
Connection to financial statements		Show how disclosed effects connect to the audited financial statements	Demonstrate consistency between the disclosed financial effects and the assumptions and figures in the audited financial statements.

A lower score on “financial linkage” does not necessarily indicate a gap and instead it may reflect that a topic is less financially material to the respondent’s organization. The content in this area is flagged as “points for reflection in light of what is material” to the respondent, and “not as required actions or recommendations”. An example excerpt from an individual results report is shown below.

POTENTIAL AREAS FOR YOUR REVIEW

These are the Financial Linkage components where your score is currently lower. A lower score does not necessarily indicate a gap — it may reflect that a topic is less material to your organisation. Please read them as points for reflection in light of what is material to you, not as required actions or recommendations.

FOCUS	Describe the anticipated financial effects Set out how sustainability-related risks and opportunities are expected to affect future financial performance and position, even if qualitative at first. <i>Financial Linkage · Anticipated financial effects</i>
	Quantify current-period financial effects Move from describing current-period effects in narrative terms toward quantifying them. <i>Financial Linkage · Current financial effects</i>
	Quantify effects against specific financial-statement line items Map quantified effects to specific lines - revenue, asset values, provisions, expected credit losses - not just aggregate figures. <i>Financial Linkage · Line-item quantification</i>

Figure 4: Excerpt from a sample individual results report concerning "Potential areas for your review"

Appendix

Question ID	Category	Question	Standards/ Frameworks considered when designing the questions	Paragraph references
G01	Governance	Does your organization identify the governance body(s) or individual(s) responsible for oversight of sustainability-related risks and opportunities?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Governance a), S1 27(a), S2 6(a), CDP (2025) Question 4.1.2
G02	Governance	How comprehensive are your disclosures regarding the identification and description of the governance body(s) or individual(s) responsible for oversight of sustainability-related risks and opportunities?	TCFD, IFRS S1, IFRS S2, CDP	S1 27(a), S2 6(a), CDP Q4.1.2
G03	Governance	Do your disclosures explain how responsibilities for sustainability-related risks and opportunities are reflected in terms of reference, mandates, or role descriptions?	IFRS S1, IFRS S2	S1 27(a)(i), S2 6(a)(i)
G04	Governance	How comprehensive are your disclosures on how responsibilities for sustainability-related risks and opportunities are reflected in governance structures (terms of reference, mandates, role descriptions, and related policies)?	IFRS S1, IFRS S2	S1 27(a)(i), S2 6(a)(i)
G05	Governance	Do you disclose how the governance body determines whether appropriate skills and competencies are available or will be developed to oversee sustainability strategies?	IFRS S1, IFRS S2, CDP	S1 27(a)(ii), S2 6(a)(ii), CDP Q4.2
G06	Governance	How comprehensive are your disclosures on how the governance body determines whether appropriate skills and competencies are available or will be developed to oversee strategies for sustainability-related risks and opportunities?	IFRS S1, IFRS S2, CDP	S1 27(a)(ii), S2 6(a)(ii), CDP Q4.2
G07	Governance	Do you disclose how and how often the governance body is informed about sustainability-related risks and opportunities?	IFRS S1, IFRS S2	S1 27(a)(iii), S2 6(a)(iii)

G08	Governance	How comprehensive are your disclosures on how and how often the governance body is informed about sustainability-related risks and opportunities?	IFRS S1, IFRS S2	S1 27(a)(iii), S2 6(a)(iii)
G09	Governance	Do you explain how the governance body considers sustainability-related risks and opportunities when overseeing strategy, major transactions, and risk management?	IFRS S1, IFRS S2	S1 27(a)(iv), S2 6(a)(iv)
G10	Governance	How comprehensive are your disclosures on how the governance body takes sustainability-related risks and opportunities into account when overseeing strategy, major transactions, and risk management processes, including trade-offs considered?	IFRS S1, IFRS S2	S1 27(a)(iv), S2 6(a)(iv)
G11	Governance	Do you disclose how the governance body oversees the setting of sustainability targets and monitors progress, including whether performance metrics are included in remuneration policies?	IFRS S1, IFRS S2, CDP	S1 27(a)(v), S2 6(a)(v), S2 29(g), CDP Q4.5, CDP Q4.5.1
G12	Governance	How comprehensive are your disclosures on how the governance body oversees target-setting, monitors progress, and links performance metrics to remuneration policies?	IFRS S1, IFRS S2, CDP	S1 27(a)(v), S2 6(a)(v), S2 29(g), CDP Q4.5, CDP Q4.5.1
G13	Governance	Is management's role in sustainability governance disclosed, including whether it is delegated to specific positions or committees?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Governance b), S1 27(b)(i), S2 6(b)(i), CDP Q4.3.1
G14	Governance	How comprehensive are your disclosures on management's role in sustainability governance, including delegation to specific management-level positions or committees and how oversight is exercised?	TCFD, IFRS S1, IFRS S2, CDP	S1 27(b)(i), S2 6(b)(i), CDP Q4.3.1
G15	Governance	Do you disclose whether management uses controls and procedures to support oversight of sustainability-related risks, and how these integrate with other functions?	IFRS S1, IFRS S2	S1 27(b)(ii), S2 6(b)(ii)
G16	Governance	How comprehensive are your disclosures on management controls and procedures used to support oversight of sustainability-related risks and opportunities, and their integration with other internal functions?	IFRS S1, IFRS S2	S1 27(b)(ii), S2 6(b)(ii)
S01	Strategy	Have you identified and disclosed the sustainability-related risks and opportunities that could reasonably be expected to affect your prospects?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Strategy a), S1 29(a), S2 9(a), CDP Q3.1,

				CDP Q3.1.1, CDP Q3.6, CDP Q3.6.1
S02	Strategy	How comprehensive are your disclosures on the sustainability-related risks and opportunities that could reasonably be expected to affect your prospects?	TCFD, IFRS S1, IFRS S2, CDP	S1 29(a), S1 30-31, S2 9(a), S2 10-12, CDP Q3.1, CDP Q3.1.1, CDP Q3.6, CDP Q3.6.1
S03	Strategy	Do you disclose sustainability-related risks and opportunities over different time horizons (short, medium, and long term)?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Strategy a), S1 30-31, S2 10-12, CDP Q2.1
S04	Strategy	How comprehensive are your risk/opportunity disclosures across time horizons (short, medium, long-term)?	TCFD, IFRS S1, IFRS S2, CDP	S1 30-31, S2 10-12, CDP Q2.1
S05	Strategy	Do you disclose the current and anticipated effects of sustainability-related risks and opportunities on your business model and value chain?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Strategy b), S1 29(b), S1 32, S2 9(b), S2 13, CDP Q5.3
S06	Strategy	How comprehensive are your disclosures on the current and anticipated effects of sustainability-related risks and opportunities on your business model and value chain?	TCFD, IFRS S1, IFRS S2, CDP	S1 29(b), S1 32, S2 9(b), S2 13, CDP Q5.3.1
S07	Strategy	Do you explain the effects of sustainability-related risks and opportunities on your strategy and decision-making?	IFRS S1, IFRS S2, CDP	S1 29(c), S1 33, S2 9(c), CDP Q5.3.1
S08	Strategy	How comprehensive are your disclosures on the effects of sustainability-related risks and opportunities on your strategy and decision-making?	IFRS S1, IFRS S2, CDP	S1 29(c), S1 33, S2 9(c), CDP Q5.3.1
S09	Strategy	Have you disclosed a climate-related transition plan that explains how you will adapt your strategy to address climate change?	IFRS S2, CDP	S2 9(c), S2 14, CDP Q5.2
S10	Strategy	How comprehensive is your climate transition plan disclosure?	IFRS S2, CDP	S2 9(c), S2 14, CDP Q5.2
S11	Strategy	Have you assessed the resilience of your strategy considering different climate-related scenarios?	TCFD, IFRS S2, CDP	TCFD Recommendations (Strategy c), S2 22, CDP Q5.1, CDP Q5.1.1, CDP Q5.1.2
S12	Strategy	How comprehensive are your scenario analysis and resilience disclosures?	TCFD, IFRS S2, CDP	S2 22, CDP Q5.1, CDP Q5.1.1, CDP Q5.1.2

S13	Strategy	Do you disclose quantitative and/or qualitative information about the anticipated financial effects of sustainability-related risks and opportunities?	IFRS S1, IFRS S2, CDP	S1 29(d), S1 34-40, S2 9(d), S2 15-21, CDP Q5.3.2
S14	Strategy	How comprehensive are your disclosures on the anticipated financial effects of sustainability-related risks and opportunities?	IFRS S1, IFRS S2, CDP	S1 29(d), S1 34-40, S2 9(d), S2 15-21, CDP Q5.3.2
S15	Strategy	Do you disclose information about the effects of sustainability-related risks and opportunities on your current financial position, performance, and cash flows?	IFRS S1, IFRS S2, CDP	S1 34(a), S2 15, CDP Q3.6.2, CDP Q5.3.2
S16	Strategy	How comprehensive are your current financial effects disclosures?	IFRS S1, IFRS S2, CDP	S1 34(a), S2 15, CDP Q3.6.2, CDP Q5.3.2
S17	Strategy	Do you provide an overall picture of how sustainability-related risks and opportunities have affected or could affect your strategy and business model?	IFRS S1, IFRS S2, CDP	S1 29, S2 9, CDP Q5.3
S18	Strategy	How comprehensive are your overall strategy disclosures related to sustainability matters?	IFRS S1, IFRS S2, CDP	S1 29, S2 9, CDP Q5.3.1-5.3.2
S19	Strategy	Do you quantify the financial effects of sustainability-related risks and opportunities on specific line items in your financial statements (e.g., revenue, operating expenses, asset values, provisions, expected credit losses)?	IFRS S1, CDP	IFRS S1 34, 37-40, CDP Q3.1.2, CDP Q3.6.2, CDP Q5.3.2
S20	Strategy	How comprehensively do you quantify financial effects against specific financial statement line items?	IFRS S1, CDP	IFRS S1 34-40, CDP Q3.1.2, CDP Q3.6.2, CDP Q5.3.2
S21	Strategy	Do you disclose the methodologies, assumptions, and key inputs used to quantify the financial effects of sustainability-related risks and opportunities?	IFRS S1, ISSA 5000	IFRS S1 74, 77-78, ISSA 5000 §78
S22	Strategy	How comprehensive are your disclosures on methodologies and assumptions used for financial effect quantification?	IFRS S1	IFRS S1 74, 77-78
S23	Strategy	Are the sustainability-related financial effects you disclose consistent with the assumptions and amounts reflected in your audited financial statements (e.g., impairment testing, provisions, fair value measurements, expected credit losses)?	IFRS S1	IFRS S1 21-24; B6, B41-B44
S24	Strategy	How comprehensive is your disclosure of connections between sustainability-related information and audited financial statements?	IFRS S1	IFRS S1 21-24; B6, B41-B45

R01	Risk Management	Do you disclose the processes used to identify, assess, and prioritize sustainability-related risks?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Risk Mgmt a), S1 43(a), S2 24(a), CDP Q2.2.1
R02	Risk Management	How comprehensive are your disclosures on the processes used to identify, assess, and prioritize sustainability-related risks?	TCFD, IFRS S1, IFRS S2, CDP	S1 41(a), S2 25(a), CDP Q2.2.2
R03	Risk Management	Do you disclose the processes used to identify, assess, and prioritize sustainability-related opportunities?	IFRS S1, IFRS S2, CDP	S1 43(b), S2 24(b), CDP Q2.2.1
R04	Risk Management	How comprehensive are your disclosures on the processes used to identify, assess, and prioritize sustainability-related opportunities?	IFRS S1, IFRS S2, CDP	S1 43(b), S2 24(b), CDP Q2.2.2
R05	Risk Management	Do you disclose the processes used to monitor sustainability-related risks and opportunities?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Risk Mgmt b), S1 43(c), S2 25(c), CDP Q2.2.1
R06	Risk Management	How comprehensive are your disclosures on the processes used to monitor sustainability-related risks and opportunities?	TCFD, IFRS S1, IFRS S2, CDP	S1 43(c), S2 25(c), CDP Q2.2.2
R07	Risk Management	Do you explain whether and how sustainability-related risk management processes are integrated into your overall risk management?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Risk Mgmt c), S1 43(d), S2 25(d), CDP Q2.2.7
R08	Risk Management	How comprehensive are your disclosures on the integration of sustainability-related risk management processes into overall risk management?	TCFD, IFRS S1, IFRS S2, CDP	S1 42(d), S2 26(d), CDP Q2.2.7
R09	Risk Management	Do you provide a cohesive description of your risk management processes for sustainability-related risks and opportunities?	IFRS S1, IFRS S2	S1 43-44, S2 24-25
R10	Risk Management	How comprehensive are your overall risk management disclosures for sustainability-related matters?	IFRS S1, IFRS S2	S1 43-44, S2 24-25
M01	Metrics & Targets	Do you disclose metrics used to measure and monitor sustainability-related risks and opportunities?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Metrics a), S1 43(a), S2 27(a), CDP Q7.6-7.8
M02	Metrics & Targets	How comprehensive are your disclosures on metrics used to measure and monitor sustainability-related risks and opportunities?	TCFD, IFRS S1, IFRS S2, CDP	S1 43(a), S2 27(a), CDP Q7.6-7.8
M03	Metrics & Targets	Do you disclose Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions in accordance with the GHG Protocol?	TCFD, IFRS S2, CDP	TCFD Recommendations (Metrics b), S2 29(a), CDP Q7.6-7.8

M04	Metrics & Targets	How comprehensive are your GHG emissions disclosures?	TCFD, IFRS S2, CDP	S2 29(a), CDP Q7.6-7.8
M05	Metrics & Targets	Do you disclose targets set to manage sustainability-related risks and opportunities, and to achieve strategic goals?	TCFD, IFRS S1, IFRS S2, CDP	TCFD Recommendations (Metrics c), S1 46(b), S1 51-56, S2 27(b), S2 33-37, CDP Q7.53, CDP Q7.53.1-7.53.2, CDP Q7.54, CDP Q7.54.3
M06	Metrics & Targets	How comprehensive are your disclosures on sustainability-related targets?	TCFD, IFRS S1, IFRS S2, CDP	S1 51-56, S2 33-37, CDP Q7.53, CDP Q7.53.1-7.53.2, CDP Q7.54, CDP Q7.54.3
M07	Metrics & Targets	Do your target disclosures include the metric used, objective, time period, base period, and milestones?	IFRS S1, IFRS S2, CDP	S1 51, S2 34, CDP Q7.53.1-7.53.2, CDP Q7.53.4
M08	Metrics & Targets	How comprehensive are your disclosures on target details (metric, objective, time period, base period, milestones)?	IFRS S1, IFRS S2, CDP	S1 51, S2 34, CDP Q7.53.1-7.53.2, CDP Q7.53.4
M09	Metrics & Targets	Do you disclose information about your progress towards achieving targets, including whether targets have been revised?	IFRS S1, IFRS S2, CDP	S1 51, S2 35, CDP Q7.53.1-7.53.2
M10	Metrics & Targets	How comprehensive are your disclosures on progress towards targets and any target revisions?	IFRS S1, IFRS S2, CDP	S1 55, S2 35, CDP Q7.53.1-7.53.2
M11	Metrics & Targets	Do you disclose industry-based metrics that are relevant to your business activities and sustainability-related risks and opportunities?	IFRS S1, IFRS S2	S1 46(a), S2 27(a)
M12	Metrics & Targets	How comprehensive are your industry-based metrics disclosures?	IFRS S1, IFRS S2	S1 43(a), S2 27(a)
M13	Metrics & Targets	Do you provide a comprehensive picture of how you measure, monitor, and manage sustainability-related risks and opportunities through metrics and targets?	IFRS S1, IFRS S2, CDP	S1 45-53, S2 27, CDP Q7.6-7.8, CDP Q7.53
M14	Metrics & Targets	How comprehensive are your overall metrics and targets disclosures?	IFRS S1, IFRS S2, CDP	S1 43, S2 27, CDP Q7.6-7.8, CDP Q7.53
I01	Fair Representation	How would you rate the RELEVANCE of your sustainability disclosures: Does the information assist decision-making by intended users?	ISSA 5000, IFRS S1, ESRS 1	ISSA 5000 §78, A336-A337; IFRS S1 Appendix D; ESRS 1 Appendix B
I02	Fair Representation	How would you rate the COMPLETENESS of your sustainability disclosures: Does the information avoid omitting relevant factors that could reasonably be expected to affect users' decisions?	ISSA 5000, IFRS S1, ESRS 1	ISSA 5000 §78, A338; IFRS S1 Appendix D; ESRS 1 Appendix B

I03	Fair Representation	How would you rate the RELIABILITY of your sustainability disclosures: Can the information be verified through documentation or reproduction of results?	ISSA 5000, IFRS S1, ESRS 1	ISSA 5000 §78, A339; IFRS S1 Appendix D; ESRS 1 Appendix B
I04	Fair Representation	How would you rate the NEUTRALITY of your sustainability disclosures: Is the information free from bias, without selective emphasis on favourable outcomes?	ISSA 5000, IFRS S1, ESRS 1	ISSA 5000 §78, A340-A341; IFRS S1 Appendix D; ESRS 1 Appendix B
I05	Fair Representation	How would you rate the UNDERSTANDABILITY of your sustainability disclosures: Can intended users understand the information, including the criteria and methods used to produce it?	ISSA 5000, IFRS S1, ESRS 1	ISSA 5000 §78, A342; IFRS S1 Appendix D; ESRS 1 Appendix B
Additional questions (not scored)		A01: Has your organization carried out a financial materiality (or double materiality) assessment covering sustainability-related financial effects? Select the option that applies: - Yes – documented and repeatable; - Yes – but in progress; - No – we have not done materiality assessment;	N/A	
		A02: Based on your assessment, which best describes the financial effects of sustainability-related risks and opportunities for your organization? Select the option that applies: - Some risks and/or opportunities are material, and their financial effects have been quantified (at least in part); - Some risks and/or opportunities are material, but their financial effects are not yet reliably quantifiable; - The risks and/or opportunities identified are not significant enough to warrant quantifying their financial effects at present; - Materiality has not yet been assessed	N/A	