

Climate-related Financial Disclosure (CFD)

UK: The Companies (Strategic Report)
(Climate - related Financial Disclosure)
Regulations 2022



Requirement 1

Governance

Describe arrangements in relation to assessing and managing climate related risks and opportunities



Requirement 3

Risk Management Process

Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management process



Requirement 5

Impacts

Description of the actual and potential impacts of the principal climate related risks and opportunities on the company's business model and strategy



Requirement 7

Targets

Description of the targets used by the company to manage climate related risks and to realize climate related opportunities and of performance against those targets



Requirement 2

Risk Management

Describe how the company identifies, assesses, and manages climate related risks and opportunities



Requirement 4

Risks & Opportunities

Describe the principal climate-related risks and opportunities arising in connection with the company's business model & strategy. And the time periods to which those risks and opportunities are assessed



Requirement 6

Resilience

Analysis of the resilience of the company's business model and strategy, taking into consideration different climate-related scenarios



Requirement 8

Key Performance Indicators (KPIs)

Description of (1) KPIs used to assess progress against targets used to manage climate-related risks and realize climate-related opportunities and (2) the calculations on which those KPIs are based

Amendment of sections 414C, 414CA and 414CB of the UK Companies Act 2006