

IFRS S2 Content Index

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Governance: Disclose the governance processes, controls and procedures an entity uses to monitor, manage and oversee climate-related risks and opportunities.		
a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s)	90-94, 171	Climate Change Strategy
b) management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	-	Climate Change Strategy
Strategy: Disclose the strategy for managing climate-related risks and opportunities.		
a) the climate-related risks and opportunities that could reasonably be expected to affect the entity’s prospects	90-94	Climate Change Strategy
b) the current and anticipated effects of those climate-related risks and opportunities on the entity’s business model and value chain	90-94	Climate Change Strategy
c) the effects of those climate-related risks and opportunities on the entity’s strategy and decision-making, including information about its climate-related transition plan	90-94	Climate Change Strategy
d) the effects of those climate-related risks and opportunities on the entity’s financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity’s financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity’s financial planning	-	Climate Change Strategy
e) the climate resilience of the entity’s strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity’s identified climate-related risks and opportunities	-	Climate Change Strategy
Risk Management: Disclose the 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.		
a) the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks	37-38, 90-94	Climate Change Strategy
b) the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities	37-38, 90-94	Climate Change Strategy

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c) 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.	37-38, 90-94	Climate Change Strategy
Metrics and Targets: Disclose the 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.		
a) information relevant to the cross-industry metric categories	90-94	Climate Change Strategy
b) industry-based metrics that are associated with particular business models, activities or other common features that characterize participation in an industry	90-94	Climate Change Strategy
c) targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets	49, 90-94	Climate Change Strategy