

TCFD RECOMMENDED DISCLOSURE	TCFD GUIDANCE
Describe the board's oversight of climate-related risks and opportunities	Organisations should disclose the processes and frequency by which the board and/or board committees (such as audit, risk, or other committees) are informed about climate-related issues.
	Whether the board and/or board committees consider climate-related issues when reviewing and guiding strategy, major plans of action, risk management policies, annual budgets, and business plans, as well as setting the organisation's performance objectives, monitoring implementation and performance, and overseeing major capital expenditures, acquisitions, and divestitures.
	How the board monitors and oversees progress against goals and targets for addressing climate-related issues.
Describe management's role in assessing and managing climate-related risks and opportunities	Whether the organisation has assigned climate-related responsibilities to management-level positions or committees; and, if so, whether they report to the board or committee of the board and whether those responsibilities include assessing and/or managing climate-related issues.
	A description of the organisational structure.
	Processes to inform management about climate-related issues.
	How management (through specific positions and/or management committees) monitors climate-related issues.