

What to disclose

Seven fundamental principles for climate-related financial disclosure

- 1.** Present relevant information
- 2.** Be specific and complete
- 3.** Be clear, balanced and understandable
- 4.** Be consistent over time
- 5.** Be comparable among companies within a sector, industry or portfolio
- 6.** Be reliable, verifiable and objective
- 7.** Be provided on a timely basis