IFRS S1 CONTENT INDEX

IFRS	Disclosure Description	Section	Page	Remark
Governance				
S1-27 (a)	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities. The entity shall identify that body(s) or individual(s) and disclose information about: (i) how responsibilities for sustainability-related risks and opportunities are reflected in the terms of Reference, mandates, role descriptions, and other related policies applicable to that body(s) or individual (s) (ii) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to sustainability-related risks and opportunities; (iii) how and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities; (iv) how the body(s) or individual(s) takes into account sustainability-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and (v) how the body(s) or individual(s) oversees the setting of targets related to sustainability-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	Sustainability Governance > Board Governance	34-35	
S1-27 (b)	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities. The entity shall identify that body(s) or individual(s) and disclose information about: (i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (ii) whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities, if so, how these controls and procedures are integrated with other internal functions.	Sustainability Governance > Management Governance	36-37	
Strategy				
Sustainability-related risks and opportunities				
S1-30 (a)	Describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Sustainability Governance > Materiality Assessment	46-47	
S1-30 (b)	Specify the time horizons—short, medium or long term—over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur; and	-	-	Under development
S1-30 (c)	Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	-	-	Under development
Business model and value chain				
S1-32 (a)	A description of the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain; and	-	-	Under development
S1-32 (b)	A description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	-	-	Under development

IFRS	Disclosure Description	Section	Page	Remark
Strategy and decision-making				
S1-33 (a)	How the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making;	-	-	Under development
S1-33 (b)	The progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information; and	-	-	Under development
S1-33 (c)	Trade-offs between sustainability-related risks and opportunities that the entity considered (for example, in making a decision on the location of new operations, an entity might have considered the environmental impacts of those operations and the employment opportunities they would create in a community).	-	-	Under development
Financial position, financial performance and cash flows				
S1-34 (a)	The effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects); and	-	-	Under development
S1-34 (b)	The anticipated effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how sustainability-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	-	-	Under development
S1-35 (a)	Specifically, an entity shall disclose quantitative and qualitative information about: how sustainability-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	Impacts, Risks & Opportunities	51, 55, 63, 67, 71, 73, 79, 83, 87, 93, 97, 105, 109, 113, 117, 121, 127, 133	
S1-35 (b)	The sustainability-related risks and opportunities identified in paragraph 35(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;			
S1-35 (c)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities, taking into consideration: (i) its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and (ii) its planned sources of funding to implement its strategy; and	-	-	Under development
S1-35 (d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities.	Impacts, Risks & Opportunities	51, 55, 63, 67, 71, 73, 79, 83, 87, 93, 97, 105, 109, 113, 117, 121, 127, 133	
Resilience				
S1-41	An entity shall disclose information that enables users of general purpose financial reports to understand its capacity to adjust to the uncertainties arising from sustainability-related risks. An entity shall disclose a qualitative and, if applicable, quantitative assessment of the resilience of its strategy and business model in relation to its sustainability-related risks, including information about how the assessment was carried out and its time horizon. When providing quantitative information, an entity may disclose a single amount or a range.	-	-	Under development

IFRS	Disclosure Description	Section	Page	Remark
Risk Management				
S1-44 (a)	The processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks, including information about:	Sustainability Governance > Materiality Assessment	46-47	
	(i) the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes);	Sustainability Governance > Materiality Assessment	46-47	
	(ii) whether and how the entity uses scenario analysis to inform its identification of sustainability-related risks;	-		Under development
	(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria);	-		Under development
	(iv) whether and how the entity prioritises sustainability-related risks relative to other types of risk;	Sustainability Governance > Risk Management	40-41	
	(v) how the entity monitors sustainability-related risks; and	Sustainability Governance > Sustainability Management	32-33	
	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period;	Sustainability Governance > Materiality Assessment	46-47	
S1-44 (b)	The processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities; and	Sustainability Governance > Materiality Assessment	46-47	
S1-44 (c)	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process.	Sustainability Governance > Risk Management	40-41	
Metrics and Targets				
S1-46 (a)	Metrics required by an applicable IFRS Sustainability Disclosure Standard; and	About This Report	2-3	
S1-46 (b)	Metrics the entity uses to measure and monitor: (i) that sustainability-related risk or opportunity; and (ii) its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation.	Metrics & Targets	50, 54, 62, 66, 70, 72, 78, 82, 86, 92, 96, 104, 108, 112, 116, 120, 126, 132	
S1-51	An entity shall disclose information about the targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation. For each target, the entity shall disclose:	-	-	Under development
S1-51 (a)	The metric used to set the target and to monitor progress towards reaching the target;	Metrics & Targets	50, 54, 62, 66, 70, 72, 78, 82, 86, 92, 96, 104, 108, 112, 116, 120, 126, 132	
S1-51 (b)	The specific quantitative or qualitative target the entity has set or is required to meet;	Metrics & Targets	50, 54, 62, 66, 70, 72, 78, 82, 86, 92, 96, 104, 108, 112, 116, 120, 126, 132	
S1-51 (c)	The period over which the target applies;	Metrics & Targets	50, 54, 62, 66, 70, 72, 78, 82, 86, 92, 96, 104, 108, 112, 116, 120, 126, 132	
S1-51 (d)	The base period from which progress is measured;	Metrics & Targets	50, 54, 62, 66, 70, 72, 78, 82, 86, 92, 96, 104, 108, 112, 116, 120, 126, 132	
S1-51 (e)	Any milestones and interim targets;	-		Under development
S1-51 (f)	Performance against each target and an analysis of trends or changes in the entity's performance; and	Metrics & Targets	50, 54, 62, 66, 70, 72, 78, 82, 86, 92, 96, 104, 108, 112, 116, 120, 126, 132	
S1-51 (g)	Any revisions to the target and an explanation for those revisions.	-		Under development