

OUTLIERS ESG & SUSTAINABILITY CENTRE™

Climate Risk Report

Climate-related risk report (TCFD/ISSB-aligned structure)

Board / ESG Committee / Risk · Flagship Edition 2026

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1. Summary

[Overall climate-risk position and key messages, structured around governance, strategy, risk management, and metrics & targets — aligned to TCFD/ISSB by name. No regulatory requirement is asserted; confirm against current standards.]

2. Governance

[How the board and management oversee climate-related risks and opportunities.]

3. Strategy & Scenarios

Scenario	Horizon	Key impact	Resilience
[orderly transition]	[medium]	[impact]	[response]
[disorderly / delayed]	[medium]	[impact]	[response]
[high physical risk]	[long]	[impact]	[response]

4. Climate Risks

Risk	Type	Rating	Response
Carbon pricing / policy	Transition	High	Mitigate
Acute physical	Physical	High	Adapt
Market shift	Transition	Medium	Adapt
Supply chain	Physical	Medium	Adapt

5. Metrics & Targets

Metric	Current	Target	RAG
Scope 1-2 emissions	[]	Net-zero pathway	Amber
Scope 3 emissions	[]	Reducing	Amber
Transition plan progress	[]	On plan	Amber

6. Decisions Sought

- [decision 1]
- [decision 2]

Notes & Disclaimer

This resource is a professional ESG and sustainability template, not assurance, legal, investment or regulatory advice. It is anchored to GRI, ISSB (IFRS S1 & S2), TCFD, SASB, the UN SDGs, the UN Global Compact, the GHG Protocol, ISO 14001, ISO 26000 and CDP, and to FRCN, NGX, SEC, the CBN Sustainable Banking Principles and NAICOM — referenced by name only, with no copyrighted standard content reproduced. Calibrate topics, metrics, targets, factors and thresholds to your organisation and confirm requirements against the current standards and applicable regulation. Bracketed fields [like this] and sample entries are editable, illustrative placeholders; emission factors and figures are not authoritative.