Questions for public consultation on draft Application Paper on public disclosure and supervisory reporting of climate risk

Thank you for your interest in the public consultation on draft application paper on climate scenario analysis in the insurance sector. The Consultation Tool is available on the IAIS website.

|  |
| --- |
| **Please do not submit this document to the IAIS. All responses to the Consultation Document must be made via the** [**Consultation Tool**](https://survey.iaisweb.org/424211?lang=en) **to enable those responses to be considered.** |

Consultation questions

|  |  |
| --- | --- |
| 1 | General comments draft Application Paper on public disclosure and supervisory reporting of climate risk |
| 2 | General comments on section 1 Introduction |
| 3 | Comments on section 1.1 Context and objective |
| 4 | Comments on section 1.2 Scope and paper structure |
| 5 | Comments on section 1.3 Related work by the IAIS |
| 6 | Comments on section 1.4 Proportionality |
| 7 | General comments on section 2 Developing a disclosure regime |
| 8 | Comments on section 2.1 Climate-related risk financial disclosures: materiality and relevance |
| 9 | Comments on section 2.2 Link to international standards |
| 10 | Comments on section 2.3 Fundamental principles of a climate-related risk disclosure framework |
| 11 | Comments on section 2.4 Recommendations |
| 12 | General comments on section 3 Public disclosure of decision useful climate information |
| 13 | Comments on section 3.1 Climate information |
| 14 | Comments on section 3.2 Disclosure of scenario analysis results |
| 15 | Comments on section 3.3 Key criteria to improve the decision usefulness of indicators |
| 16 | Comments on section 3.4 Climate adaptation |
| 17 | Comments on section 3.5 Recommendations |
| 18 | General comments on section 4 Considerations for supervisory reporting of climate-related risks |
| 19 | Comments on section 4.1 Understanding different climate-related risks |
| 20 | Comments on section 4.2 Supervisory reporting examples |
| 21 | Comments on section 4.3 Supervisor-level data issues |
| 22 | Comments on section 4.4 Group versus entity level reporting |
| 23 | Comments on section 4.5 Supervisory actions in response to information received |
| 24 | Comments on section 4.6 Recommendations |
| 25 | General comments on section 5 Governance for climate-related risk disclosure |
| 26 | Comments on section 5.1 Setting regulatory governance expectations and exploring governance structures |
| 27 | General comments on section 6 Data issues and limitations in climate-related risk disclosures |
| 28 | Comments on section 6.1 Data issues in climate-related risks |
| 29 | Comments on section 6.2 Insurer-level data issues |
| 30 | Comments on section 6.3 Disclosure constraints |
| 31 | Comments on section 6.4 Possible actions from supervisors to address data issues |
| 32 | Comments on section 6.5 Possible actions from supervisors to address disclosure constraints |
| 32 | Comments on section 6.6 Assurance of climate-related risk disclosures |
| 33 | Comments on section 6.7 Recommendations |