

# **List of recommendations**

## **Recommendation 1**

**4.30 That the Australian Securities and Investments Commission review its guidance to directors to ensure that it provides a proper understanding of the manifestations of carbon risk, and reflects evolving asset measurement implications of carbon risk.**

## **Recommendation 2**

**4.33 That the Australian Stock Exchange provide guidance regarding the circumstances in which a listed entity's exposure to carbon risk requires disclosure under Recommendation 7.4 of the Australian Stock Exchange Corporate Governance Principles and Recommendations.**

## **Recommendation 3**

**4.37 That the government nominate a single government entity to have primary responsibility for coordinating the response to the recommendations of the Financial Stability Board Task Force on Climate-related Financial Disclosures.**

## **Recommendation 4**

**4.38 That the government commit to implementing the recommendations of the Financial Stability Board Task Force on Climate-related Financial Disclosures where appropriate, and undertaking the necessary law reform to give them effect.**

## **Recommendation 5**

**4.42 That the government review the Corporations Act 2001 to consider whether the obligations for financial disclosure should require holistic consideration of a company's prospects, including the viability of its business model.**

## **Recommendation 6**

**4.50 That the government end the uncertainty regarding climate change policy, and develop a stable and consistent policy (such as an emissions intensity scheme for the electricity sector).**

