Governance-Disclosed t	TCFD Recommendations te organization s governance around climate -related risks and opportunities In IPIECA nuest non-sea2/Section2	IPIECA Framework Comments on IPIECA framework	Potential changes	Notes 6/18 call	ConocoPhill ps	Company	Notes and comments	Company .	Company	Company .
to remain the Disclosed t	the organization s governance around climate -related risks and opportunities In IPECA quest onna ref/Section? p ocesses and f equency by which the boa d and/o boa d comm ttees (e.g., aud t, sk, o othe comm ttees) a e no med about climate elated sues, Top c 2	Comments on IPIECA framework IP ECA doesn't ment on the boa d spec f ca ly the f amewo k asks fo the h shest post on espons ble for managing CC	Potential changes Could ment on the boa d, easy to mplement	Notes 6/18 call Easy change, compan es have a lot to say	ConocoPhill ps	sempetty	аотрану	sompany	company	company
Recommended	whethe the boa d and/o boa d comm ttees cons de cl mate- elated ssues when ev ew ng and gu d ng st ategy,	ing management on capacity one to intende ng CC		are a rot to Say	. g				1	
Disclosule a) Descibe the boal d'slove sight of	o gan zat on s pe fo mance object ves, mon to ng mplementat on and pe fo mance, and ove see ng ma o cap tal expend tu es, acqu s t ons, and d vest tu es, and Top c 2 2	Less level of deta I, less focused on f nanc als								
cl mate- elated sks and oppo tun t es	now nie doa o monito sand ove stesp og essaga insigaas and ta gets to ado essing of mater earder adoes. Supplemental Gu dance for the Ene gy G oup Ene gy G oup o gan zut ons should conside desc heng whethe and									
	how pe fo mance met cs fo boa d and management, nclud ng i nks to emune at on pol c es, take nto cons de at on cl mate- elated sks and oppo tun t es. Top c 2 3	Incent ves fo the management of sks. Oppo tun t es a e not ment oned.	Can add oppo tun t es to sks	No object on	Ag ee					
Recommended	- whethe the o gan ration has ass gind climate- elated espons bit es to management-level post ons o Committees and, if so, whether such management post ons o committees explicitly the boad and whether those consists bit is include assess in and/or management of mate-related suess Top 21.22	IP ECA doesn't ment on committees on the board specifically the framework								
D sclosu e b) Desc be management s ole n	the boa d and whethe those espons bit es notude assess ng and/o manag ng d mate-elated ssues Top c 21, 2.2	asks fo the h ghest pos t on espons ble fo manag ng CC IP ECA only asks fo the h ghest-level pos t on, not the whole gove nance	Can ask fo a desc pt on of gove nance st uctu e below boa d	App op ate fo um to			t		1	1
assess ng and manag ng cl mate- elated sks	- a desc. pt on of the assoc ated o gan zat onal st uctu e(s), - p ocesses by which management s info med about cl mate- elated issues, and	IP ECA only asks to the highest-level position, not the whole gave nance st ucture	gove nance st uctu e below boa d level	App op ate to um to p ov de that nfo mat or	Ag ee					
and oppo tun t es.	- how management (th ough spec f c pos t ons and/o management comm ttees) mon to s cl mate- elated ssues.								1	
Strategy-D sclose the ac	ual and potential impact of climate-related risks and opportunities on the organization s bus nesses, strategy, and financial planning. a desc pt on of what they cons de to be the elevant sho 1-, med um-, and long-te m ho zons, tak ng nto									
Recommended	cons de at on the useful i fe of the o gan zat on s assets o nf ast uctu e and the fact that cl mate- elated ssues often man fest themselves ove the med um and longe te ms									
D sclosu e a) Desc be the cl mate - elated	-spec f c cl mate-elated ssues fo each t me ho zon (sho t, med um, and long te m) that could have a mate al f nanc al mpact on the o gan zat on and d st ngu sh whethe the cl mate-elated sks a e phys cal o t ans t on sks		Desc be potent al futu e							
sks and oppo tun t es the o gan zat on has	- a desc pronor the process(es) used to determine which is shall opport thirdes could have a material mane an	Decsc be futu e ene gy supply/demand and mpact of futu e cl mate pol cy	phys cal/t ans t on sks	No object on	Ag ee					
dent f ed ove the sho t, med um, and	mpact on the o gan zat on Top c 5 3				D sag ee - we do not need to get mo e					
long te m.	O gan zat ons should cons de p ov d ng a desc pt on of the sks and oppo tun t es by secto and/o geog aphy.		How upst eam/downst eam may be		g anula than a desc pt on of poten al					
	Ballo ng on ecommended discus e (a), o gan zat ons should discuse how dent f ed (mate-elated sues have		affected	No object on	futu e sk (E13)					
	affected the bus nesses, st ategy, and f nanc al plann ng. Top cs 5.1, 5.3 O gan zat ons should cons de including the impact on the bus nesses and st ategy in the following a eas									
	– P oducts and se v ces – Supply cha n and/o value cha n									
	Adaptat on and m t gat on act vt es Top c 5 5 Investment n esea ch and development Top c 8 1	P otect ng fac I t es th ough adaptat on								
	- Ope atoms (noticing types of ope at ons and location of facities) Top cs 5.1, 5.5 O gan zations should desc be how of mate-elated suses serve as an input to the financial planning process, the time per odf) used, and how these sits and opportunities are pionized. O gan zations disclosu es should effect	IP ECA doesn't ask to p ov de nfo mat on on the locat on of fac I t es								
	(me per op); used, and now mese is as and opportunities a e profited on the source is should enter a hold st c p ctu e of the mte dependence as among the facto sthat affect the ability to c eate value over time. O gan az tom should also conside including in the effective schematical family and in the following									
	de aes Top cs 5.1, 5.2 Ope at ng costs and evenues Ope at ng costs and evenues	no nfo mat on on value c eat on o p o tat on of oppo tun t es								
	Capital expenditu es and capital allocation Acquisitions or divestments									
D sclosu e b) Desc be	Access to cap tal If cl mate - elated scena os we e used to nfo m the o gan zat on's st ategy and f nanc al plann ng, such scena os									
the mpact of cl mate - elated sks and	should be desc bed. Top c 5 3 Supplemental Gu dance fo the Ene gy G oup Ene gy G oup o gan zat ons should cons de d scuss ng how cl mate-						+		+	
	elated sks and oppo tunt es a e nteg ated nto the st ategy fo mulat on and dec s on making as we las the key planning assumptions a ound Top is 5.1, 5.2, 6.1, 6.2 Top is 5.1, 5.2, 6.1, 6.2									
bus nesses, st ategy, and f nanc al plann ng.	Revenues — Ene gy G oup o gan zat ons should cons de p ov d ng ca bon-p c ng assumpt ons, nclud ng any nte nal ca bon p c e apple d, and how t s dete m ned, and an assessment of the potent al mpacts on futu e ose at onal evenues.	Desc. pt on of the tools and methodolog es employed to manage f nanc al cl mate - elated sks and oppo tun t es. nclud ng cost of ca bon								
	ope at onal evenues. Topic 5 3 Expenditu es — Ene gy G oup o gan zations should conside desc ib ng the potential impacts of climate—elated sks and oppo tunit es on cost of supply and st ategy for managing these impacts elative to maiket demand and						1		1	
	compet t on. Th s may include d scuss ons of lesea ch and development (R&D) expend tules, adopt on of new technology, and costs of key inputs Top cs 5.1, 5.2 and 8	The f amewo k does not ment on spec f c sks and oppo tun t es on cost supply and st ategy and the potent al mpact on demand								
	Assets/L ab I t es — Ene gy G oup o gan zat ons should focus on ex st ng and comm tted futu e act v t es, not ng any, f appl cable, expected changes to the balance sheet o ese ves (e.g., add t onal nvestments, est uctu ng,									
	w te-downs, o mpa ment). Ene gy G oup o gan zat ons should cons de desc b ng the c t cal plann ng assumpt ons a ound legacy assets, fo example, st ateg es to lowe ca bon-, ene gy-, and/o wate - ntens ve						1		1	1
	ope at ons. Cap tal – Energy G oup o gan zat ons should cons de discussing whether applicable, and, if so, how GHG as sons and any and water struet a statement or an tal oligon or and allocation. This could include a								1	
	em ss ons, eme gy, and wate ssues a e taken indo account in cap tal plann ng and allocat on. This could include a discuss on of maio acquis I ons and divestments, joint-ventue lequi ements, and mestments in technology, innovation, and neuks mess are as in glikol fichang ng imate-elated is kand oppo tunit ets. Ene gy G oup	The f amewo k add esses b oade quest ons such as investments in low-			Open to add ng cap tal a locat on as an		1		1	1
	nnovat on, and new ous ness a eas in gen or transen get matere areas and opportunites. Energy o oup o gan zations should also conside p oviding an assessment of files bit yn post on ng/epost on ng capital to add esseme ging climate-elated skis and opportunites. Top cs 5.1, 5.2, 5.3, 8.1	ca bon technolog es and gene al app oach to nco po at ng sks and oppo tun t es nto bus ness st ateg es and plann ng			a locat on as an example of bus ness st ateg es and plann ng					
	O gan zat ons should desc be how the st ateg es a e I kely to pe fo m unde va ous fo wa d-look ng, cl mate-								1	
	elated scena os (e.g., potent al effects unde diffe ent scena os) and any esu ting changes to the ist ategies and financial plans, isk management activities, o ital gets/met ics to mitigate isks and take advantage of opportunities. Topic 5.3	The f amewo k asks fo tools and methodolog es to manage f nanc al sks and oppo tun t es elated to cl mate change, nclud ng scena o plann ng								
Recommended	Ene gy G oup o gan zat ons should cons de desc b ng	<u>_</u>	If cl mate- elated scena os a e used				+		+	
	The ange and dive sty of climate-elated scena os used, including the 2°C scena is used (e.g., whethe climate- elated scena os with majo dis uptions [positive and negative] fom bus ness-as-usual [breakth oughs,		fo manag ng cl mate change - elated sks and oppo tun t es, n ov de deta is on assumpt ons and	P ov de a desc pt on o scena os and how they' a used n						
	elated scena os with majo d's upt ons [pos t ve and negat ve] f om bus ness-as-usual [b eakth oughs, b eakdowns] we e cons de ed) for the 2°C scena o used, any adjustments/d ffe ences f om publicly available 2°C scena os.	The f amewo k does not ask fo spec f c nfo mat on on scena os used	p ov de deta is on assumpt ons and esu ts	they' e used n plann ng	Ag ee					
	Quant tat vely and qual tat vely the c t cal nput pa amete s, assumpt ons, and analyt cal cho ces fo the cl mate-						1		1	
	T me f ames used fo the cl mate- elated scena os, nclud ng nea -, med um- and long-te m m lestones (e.g., how does the o gan zat on cons de t m ng of potent al futu e mpl cat ons unde the cl mate- elated scena os used).									
	Qual tat vely and quant tat vely the key mpl cat ons fo the o gan zat on s pe fo mance unde the va ous cl mate- elated scena os cons de ed, including mpl cat ons fo the o gan zat on s value chain, cap tal-allocat on decisions,								1	
R sk management-Discle	R&D, and othe financial implications. See how the organization identifies, assess, and managing climate-related risks.									
Diselection al Dass ha	O gan zat ons should det: be the sk management p ocesses for dent fyng and assess ng cl mate- elated sks. An mpo tant asspect of th s desc. pt on s how o gan zat ons dete m ne the elat ve s gn f cance of cl mate- elated sks. n elat no to othe sks.		Menton potzaton of sk	No object on	År ee					
p ocesses fo	sks n elaton to othe sks. Top c 5 1 O gan zat ons should des: be whethe they cons de existing and eme ging egulato y equi ements elated to intante change (e.g. in its on emissions) as well as othe elevant facto s cons de ed. Top c 7	The f amewo k does not ment on cons de at on of eme g ng egulat on fo plann ng pu poses		No object on	Ag ee Ag ee				1	
dent fy ng and	Crimate change (e.g., rim is on emissions) as well as other elevant facto s conside ed.						1		1	1
assess ng cl mate -	dent f ed cl mate- elated sks and									
assess ng cl mate -	dent fed cl mate-elated sks and def n t ons of skt e m nology used o efe ences to ex st ng sk class f cat on f amewo ks used.									
assess ng cl mate - elated sks.	dent fed innate-elated ska and definition of the ska and definition of the ska and definition of skite minology used or effectes to existing is kclassification frameworks used. O gan zations should dex: be the processes for managing climate elated sks, including how they make decisions for a state state state state should dex. be the processes for the skite state state should dex be the processes for the skite state state state state state should dex. be the processes for the skite state stat				Ag ee (though TCFD s a b t edundant - only					
assess ng cl mate - elated sks.	dent if ed (inste- elited ska and ed en trace of ska and d gan zat ons should dex; be the p ocesses to managing climate elated ska, including how they make decisions	Noment on of pot at on o determ nation of material ty	Mentoned potzaton of sk	No object on	Ag ee (though TCFD s a b t edundant - only need to ment on t once)					
assess ng cl mate - elated sks. Recommended	dent fed innate-elated ska and definition of the ska and definition of the ska and definition of skite minology used or effectes to existing is kclassification frameworks used. O gan zations should dex: be the processes for managing climate elated sks, including how they make decisions for a state state state state should dex. be the processes for the skite state state should dex be the processes for the skite state state state state state should dex. be the processes for the skite state stat	No mention of p o trationic determination of materiality	Mentoned potzaton of sk	No object on	b t edundant - only need to ment on t once)					
assess ng cl mate- elated sks. Recommended D sclosu e b) Desc be the o gan zat on's	dent fed innate-elated ska and definition of the ska and definition of the ska and definition of skite minology used or effectes to existing is kclassification frameworks used. O gan zations should dex: be the processes for managing climate elated sks, including how they make decisions for a state state state state should dex. be the processes for the skite state state should dex be the processes for the skite state state state state state should dex. be the processes for the skite state stat	Unde top c 5, compan es a e f ee to p ov de nfo mat on about app oaches t		No object on	b t edundant - only need to ment on t once) Ag ee. Also, should we call them p o ty sks					
Recommended D sclosu e b) Desc be the o gan zat on's p ocesses for managing cl mate - elated sks.	dent fed (mate-elated ska and effect most of skie modey used or effects to exiting skiclassification if ameworks used. O gan zations should desc, be the ip ocesses for maninging of mate elated ska, including how they make decisions to mit gain, tandle, accept, o cont of those sks. and if units and it units and units and units and units and the interval of the sks. Including how they make decisions o is tring dimate-elated sks, including how mate all ty determinations are made with in the ip gain sations. In desc, bring the ip ocesses for maninging of mate-elated sks, o gain at ons should add esithe sks included in In desc, bring the ip ocesses for maning ing (mate-elated sks, o gain zations should add esithe sks included in	Unde top c5, compan es a ef ee to p ov de nfo mat on about app oaches to manage, esk and oppo tun t ev, as weil as tools and methodologe sto manage hem. However, beit fameva koles on taks fo the actual sk and	Desc be the sks and oppotuntes dentfed though the sk		b t edundant - only need to ment on t once) Ag ee. Also, should we call them p o ty sks o some othe qual fe ? Make su e th s sn t					
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