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Sustainability & Climate Pulse

OUR MONTHLY NEWSLETTER

January 2026

FOREWORD

Greetings, and welcome to the latest edition of Uniquis' Sustainability & Climate Pulse

This issue looks at how standard-setters and regulators are moving away from disclosure volume toward more decision-useful, interoperable climate and sustainability information, with particular attention to ESRS simplification, PCAF's updated guidance on financed and insurance-associated emissions, and targeted IFRS S2 amendments. It also considers how jurisdictions such as New York, India, and Qatar are putting in place more data-driven, sector-specific frameworks - from New York's mandatory GHG reporting program to India's SHANTI Bill and Qatar's new adaptation and sustainability reporting regimes - that will influence capital allocation, risk management, and compliance in the years ahead.

The newsletter also tracks how the sustainability landscape is evolving in the Middle East, including national adaptation planning, fisheries and biodiversity initiatives, and the growing role of boards in embedding ESG into long-term value creation. A common thread is the gradual shift from fragmented reports to more coherent narratives that link regulatory requirements, portfolio emissions metrics, and governance with strategy and performance.

As always, this publication aims to provide updates and viewpoints that help leaders make sense of new rules, focus sustainability investments, and prepare their organizations for the next phase of global ESG and climate disclosure.



This month, we spotlight how evolving global standards are converging toward more unified, decision-useful climate disclosures, helping companies bring greater coherence to the way they measure, manage, and communicate their emissions and sustainability performance.

Anu Chaudhary
Partner, Global Head of Sustainability &
Climate Consulting

IN THE NEWS

This section focuses on key developments globally, in the USA, India, and the Middle East. It examines the latest news and assesses its potential impact on regional landscapes, businesses, and consumers. Uniquis provides insights into how these developments may shape current market dynamics and set the stage for future opportunities and challenges.

GLOBAL

EFrag releases simplified sustainability reporting standards and launches ESRS Knowledge Hub

European Financial Reporting Advisory Group's (EFRAG) latest actions on the European Sustainability Reporting Standards (ESRS) signal a move toward a more targeted and pragmatic CSRD regime. The proposed Simplified ESRS would reduce the number of data points by over 70%, including fewer mandatory data points and the removal of voluntary disclosures, thereby easing compliance while maintaining the EU's Green Deal goals. At the same time, plans to raise CSRD thresholds mean that fewer companies will fall within scope, but those that remain will face more focused and better-structured expectations.

A key improvement is to the double materiality assessment, where companies gain the option of a top-down approach, the ability to report only on material sub-topics, and confirmation that a complete reassessment is only needed when conditions materially change. Requirements on value chain data are also relaxed, allowing for greater use of estimates under the "undue cost or effort" principle and phasing in more complex disclosures over time. EFRAG has also strengthened interoperability with ISSB standards by aligning concepts and wording, which helps multinational groups streamline reporting across jurisdictions.

In parallel, EFRAG has launched the ESRS Knowledge Hub, a digital gateway that brings together ESRS standards, guidance, supporting materials, and links to EU legislation in a single, interactive environment. The Hub is designed as a continuously updated resource that will also host the simplified ESRS and related implementation content once the European Commission adopts the Delegated Act, giving preparers and users a central reference point for navigating the evolving framework.

PCAF Launches Updated GHG Accounting Standard

The Partnership for Carbon Accounting Financials (PCAF) has issued an essential update to its Global Greenhouse Gas Accounting and Reporting Standard for the Financial Industry, strengthening how banks, investors, and insurers measure portfolio-related emissions. The revision covers financed emissions (Part A) and insurance-associated emissions (Part C) and is accompanied by supplemental guidance on financed avoided emissions and forward-looking metrics.

PCAF highlights that financial institutions manage complex, multi-instrument portfolios, making consistent GHG accounting difficult. Instead of changing existing methods, the update adds new approaches that fill gaps across additional instruments and exposure types, enabling more comprehensive Scope 3 Category 15 coverage while preserving current practices. These enhancements were developed by industry-led working groups with over 100 experts from PCAF signatories globally, reflecting broad market engagement.

The aim was to enhance the completeness, transparency, and consistency of emissions reporting associated with financing and insurance, which PCAF considers crucial for credible climate disclosures and more informed financial decisions. The guidance was designed to help institutions go beyond historical emissions and incorporate avoided emissions and forward-looking metrics that capture transition dynamics. Recognizing implementation challenges, PCAF allows for gradual adoption, provided that institutions clearly disclose which portfolio segments are included or excluded and explain any gaps.

ISSB Issues Amendments to IFRS S2

The International Sustainability Standards Board (ISSB) has issued targeted amendments to the greenhouse gas disclosure requirements in IFRS S2 Climate-related Disclosures, responding to early implementation challenges while aiming to preserve decision-useful information for investors. The changes apply to reporting periods beginning on or after 1 January 2027, with early application permitted, and are particularly relevant for financial institutions grappling with financed emissions metrics.

A core clarification is that entities may limit Scope 3 Category 15 disclosures to “financed emissions” as defined in IFRS S2, rather than attempting to measure the full range of emissions associated with all financial activities. This is expected to ease methodological and data burdens in areas where market practice is still developing, such as specific off-balance sheets and facilitated activities, while keeping the focus on emissions linked to lending and investment portfolios.

The ISSB is also introducing more flexibility in how entities disaggregate financed emissions by sector. Instead of mandating the Global Industry Classification Standard, IFRS S2 will permit the use of alternative classification systems, including those embedded in local regulation or internal risk management, provided entities explain the system applied.

Two jurisdictional reliefs aim to support interoperability with existing rules. First, the relief from using the GHG Protocol Corporate Standard is clarified to apply even where only part of a group is required to use a different GHG methodology. Second, a new relief allows entities to use global warming potential (GWP) values mandated in their jurisdiction, rather than always defaulting to the latest Intergovernmental Panel on Climate Change Assessment Report.

Finally, financial emissions metrics in three SASB Standards are being aligned with the amended IFRS S2 requirements, supporting consistency for entities that rely on both IFRS Sustainability and SASB-based disclosures.



Uniquis' POV

These recent developments collectively reinforce a shift from disclosure volume to decision quality in how companies should approach CSRD readiness and managing financed emissions. On the ESRS side, data point reductions and clearer proportionality mechanisms make governance over double materiality, topic prioritization, and cross-functional ownership more important than ever, rebalancing effort from exhaustive data gathering to robust materiality judgments and the internal usefulness of information. Companies should revisit their scoping assumptions, rationalize metrics, and reallocate resources toward analysis, assurance, and preparedness for coherent capital markets narratives. The ESRS Knowledge Hub enables a more digital, standardized approach to tracking requirements, allowing companies to quickly trace obligations, compare versions, and document proportionality and materiality decisions with a clear audit trail.

In parallel, PCAF's updated GHG Standard and

new guidance on financed avoided emissions and forward-looking metrics raise expectations for how financial institutions measure and explain portfolio-level climate impacts, with financed emissions data expected to be decision-grade and aligned with emerging CSRD/ESRS and ISSB climate disclosures.

The ISSB's targeted amendments to IFRS S2—clarifying that Scope 3 Category 15 can be limited to financed emissions, permitting alternative sector classification systems, and introducing jurisdictional reliefs on GHG methodologies and GWP values—offer practical implementation relief while keeping investors' information needs at the center.

Rather than viewing ESRS simplification, phased PCAF adoption, or IFRS S2 reliefs as a license to do less, there is an opportunity to sharpen focus on decision-useful indicators, tighten controls over sustainability and financed emissions data, and more tightly connect ESRS reporting, PCAF metrics, and IFRS S2 disclosures to broader risk, strategy, and capital allocation decisions.

USA

New York Finalizes Climate Disclosure Rule to go into effect in 2027, covering 2026 emissions

New York's Department of Environmental Conservation (DEC) has proposed a Mandatory Greenhouse Gas Emissions Reporting Program (Part 253) that would require certain "Reporting Entities" to submit annual GHG emissions and related data starting in 2027. The program is designed to provide a current, accurate, and reliable statewide view of emissions sources, supporting the implementation of the Climate Leadership and Community Protection Act (Climate Act). DEC positions mandatory reporting as critical to designing reduction strategies, tracking progress, and directing clean energy investments where they are most needed, with co-benefits for air quality and climate risk mitigation.

Reporting Entities, as defined on DEC's [website](#), would report via a new online platform, the New York State Greenhouse Gas Reporting Tool (NYS e-GGRT), which is still under development. DEC indicates that NYS e-GGRT is being designed to simplify and standardize reporting, and that training will be provided once the system is operational, signaling an emphasis on usability and consistent data structures. Each Reporting Entity would be required to submit an emissions data report by no later than 1 June of each year following the start of the program. Emissions data reports for calendar year 2026 would need to be submitted by 1 June 2027, with third-party verification statements subsequently due to DEC by 1 December 2027 for "Large Emissions Sources." The proposal explicitly ties Part 253 to recommendations from the Climate Action Council's Scoping Plan, framing it as a foundational step that will inform future actions to implement the Climate Act, including potential sectoral measures and targeted financial support.

New York's regulation illustrates how jurisdiction-level climate laws are shifting from high-level targets to data-centric infrastructure, with regulator-grade GHG inventories becoming the basis for future policy, incentives, and enforcement. For affected companies, Part 253 is likely to function as more than a standalone compliance

task; it will pressure-test inventory boundaries, data quality, controls, and governance across facilities and business units. Companies with New York footprints, or value chains that touch the state, should view NYS e-GGRT readiness as an opportunity to streamline methodologies across state, federal, and voluntary regimes, rationalize disparate spreadsheets into a single, auditable dataset, and align facility-level data structures with emerging global disclosure expectations. Because the rule is explicitly linked to the Climate Act's broader implementation, organizations that invest now in assurance-ready processes and clear documentation will be better positioned as New York leverages this data for sectoral targets, compliance programs, and capital allocation decisions in the coming years.

This proposal follows California's recent climate accountability law package and shows convergence around mandatory, regulator-grade GHG reporting and data controls. However, it differs in its current focus on facility-level inventories and Climate Act implementation, rather than California's broader entity-wide disclosure, Scope 3 coverage, and climate risk transparency requirements.



INDIA

SHANTI Bill, 2025: Resetting India's Nuclear Framework for Clean Energy Growth

The SHANTI Bill, 2025, modernizes India's nuclear governance by consolidating the Atomic Energy Act, 1962, and the Civil Liability for Nuclear Damage Act, 2010, into a single, comprehensive framework. It enables limited private participation under regulatory oversight, grants statutory recognition to the Atomic Energy Regulatory Board (AERB), and introduces a graded liability regime linked to the nature of nuclear installations. Quantitatively, the Bill aligns with India's current nuclear capacity of about 8.78 GW, its planned expansion to 22.38 GW by 2031–32, and the long-term national target of 100 GW by 2047. It also complements the Nuclear Energy Mission announced in the Union Budget 2025–26, which earmarks INR 20,000 crore for the development of Small Modular Reactors, reinforcing nuclear power's role in India's clean energy transition.



Uniquis' POV

The SHANTI Bill reflects a pragmatic recognition that meeting India's rising electricity demand and decarbonization goals will require reliable baseload power alongside renewables. Nuclear energy currently contributes only about 3% of India's electricity generation, yet it offers round-the-clock, low-carbon power essential for data centers, industrial growth, and energy security. By opening the sector to private investment while retaining government control over sensitive fuel-cycle activities and strengthening regulatory oversight, the Bill seeks to unlock capital, improve efficiency, and accelerate project execution. Its success will hinge on implementation, but if managed well, the reform could transform nuclear energy from a marginal contributor into a central pillar of India's long-term clean energy strategy.



MIDDLE EAST

Qatar's Ministry of Environment and Climate Change launches National Adaptation Plan

Qatar's Ministry of Environment and Climate Change launched the National Adaptation Plan (NAP), which forms the comprehensive national framework to enhance the country's ability to cope with the impacts of climate change, protect its vital resources and its economic and service sectors from current and future climate risks, in addition to supporting the path of sustainable development over the long term.

The plan was prepared based on scientific assessments, technical studies, and extensive consultations involving government agencies, the private sector, academic institutions, and international organizations. It includes six key sectors that are most affected by climate change: water, agriculture and livestock, biodiversity, public health, energy, infrastructure, and coastal areas.

The plan also includes an executive program comprising a package of measures, procedures, and projects aimed at reducing risks and enhancing national preparedness. The priorities are set in water management, sustainable agricultural practices, protecting ecosystems, developing infrastructure capable of withstanding extreme climate phenomena, and raising awareness of climate-related risks.

The plan establishes a roadmap extending to 2030 as a medium-term target and 2040 as a long-term target, aligning with the pillars of Qatar National Vision 2030 (QNV 2030).

The NAP launched by Qatar's Ministry of Environment and Climate Change is a strategic move that demonstrates the country's stance in fighting climate change and its impacts. The plan, which involved an integration of efforts from multiple stakeholders, considers adaptation as a shared responsibility and emphasizes the importance of community participation in achieving the plan's objectives. The plan also represents an opportunity to enhance the quality of life, protect ecosystems, and explore new areas of innovation to address environmental challenges.

By setting clear actions for key sectors, the NAP presents itself as a robust plan for strengthening Qatar's infrastructure, protecting its natural resources, and ensuring community safety in the face of climate change. The plan's scientific approach and strategic vision meet the current needs and anticipate future requirements. Qatar joins the list of countries in the Middle East with national adaptation plans aimed at tackling climate change risks and impacts, including the UAE, Bahrain, Kuwait, and Oman.

Qatar Central Bank (QCB) issues ISSB-aligned sustainability framework for banks and insurance companies

The Qatar Central Bank (QCB) has launched the Sustainability Reporting Framework (SRF), a significant regulatory step aimed at enhancing transparency and improving the quality of sustainability disclosures across Qatar's financial sector, in line with the International Sustainability Standards Board (ISSB) Standards.

The SRF positions the country alongside leading global financial jurisdictions adopting unified sustainability disclosure norms.

According to QCB, the framework will be rolled out gradually through a series of transitional relief measures intended to ensure that financial institutions are fully prepared for compliance. These measures will enable institutions to upgrade their internal reporting mechanisms, strengthen data management capabilities, and integrate sustainability considerations into their operational and strategic frameworks. The official date for full implementation is 1 January 2026.

The initiative forms part of the Third Financial Sector Strategy and aligns closely with the national ESG and Sustainability Strategy for the Financial Sector.

QFC Regulatory Authority issues the GENE (Corporate Sustainability Reporting) and Minor and Technical Amendments Rules 2025

In June 2025, Qatar Financial Centre Regulatory Authority (QFCRA) issued its GENE (Corporate Sustainability Reporting) and Minor and Technical Amendments Rules 2025 and the Guidance on “How to start the journey in applying the International Sustainability Standards Board (“ISSB”) Standards”, specifically the IFRS S1 – General Requirements for Sustainability-related Disclosures and IFRS S2 – Climate-related Disclosures.

Schedule 1 to the Rules contains amendments to the General Rules (“GENE”) relating to corporate sustainability reporting (“the CSR Rules”). Schedule 2 to the Rules contains minor and technical amendments to various QFCRA rulebooks.

The Regulatory Authority is applying the corporate sustainability reporting framework to all Category A firms (larger firms such as banks and insurers), upon the firm receiving written notice from the Regulatory Authority.

While Schedule 2 containing minor and technical amendments across several rulebooks commences on 1 October 2025, Schedule 1 to the General Rules (Corporate Sustainability Reporting) and Minor and Technical Amendments Rules 2025 containing the CSR Rules commences on 1 January 2026.

The QCB’s adoption of the new SRF, which aligns with IFRS S1 & S2, is a positive development for Qatar’s financial sector. This requires banks and financial institutions to disclose their approach and practices regarding governance, strategy, risk management, metrics, and targets related to climate-related risks and opportunities.

This is not just a voluntary guideline; the framework is a regulatory requirement and will come into effect from 1 January 2026. The SRF adopts a phased approach given the varying maturity of financial institutions in terms of readiness for the ISSB Standards. By applying transition reliefs, the QCB acknowledges it will take time for certain financial institutions to develop appropriate sustainability reporting practices and internal capabilities. The framework is divided into two parts: general provisions and regulatory requirements according to the ISSB requirements. This means financial institutions in Qatar will need to build internal capacity for embedding sustainability into their business operations, as well as transparently report these efforts.

This step towards standardized sustainability reporting for the financial sector seeks to satisfy the expectations of multiple stakeholders for concise and comparable sustainability disclosure for financial sector players.



Uniquis’ POV

The Qatar Financial Centre Regulatory Authority (QFCRA) has issued new sustainability reporting requirements, which apply to large, regulated organizations. These requirements require them to prepare annual sustainability reports in accordance with IFRS S1 and IFRS S2 standards.

This Rule ensures that in-scope companies fully understand the impact of ESG initiatives

on their value, as international investors increasingly require clear ESG measures before committing capital.

The Qatar Financial Centre Regulatory Authority (QFCRA)’s sustainability reporting requirements take effect on January 1, 2026. As the year winds up, in-scope companies are to take active steps in compliance with regulatory expectations to avoid costly fines and reputational damage.

IN-DEPTH ANALYSIS

This section delves deep into a significant ESG development, offering comprehensive insights and a nuanced perspective. Join us as we explore this development, shedding light on the opportunities and challenges in the evolving ESG landscape.

BOARD LEADERSHIP FOR SUSTAINABLE BUSINESS: A GUIDE FOR MIDDLE EAST COMPANIES

Across the Middle East, corporate boards are facing a paradigm shift. The conversation about corporate responsibilities has shifted well beyond generating quarterly returns and the expectations of how directors lead. Several countries in the region have announced national net-zero goals and strategies, aiming to advance social and environmental progress alongside economic growth, and requiring corporate responsibility to be incorporated into governance and economic diversification efforts. Companies in the Middle East operate within an ecosystem where long-term value creation is closely and increasingly linked with sustainability, with national agendas such as Saudi Vision 2030, the UAE's Net Zero by 2050 strategy, Qatar's National Vision 2030, Oman Vision 2040, Bahrain Vision 2030, and Kuwait's National Development Plan.

These expectations are becoming clearer as sustainability-related requirements are included in regional regulations, investment mandates, and consumer preferences.

However, this change is not always easy to manage. Companies need a clear purpose, cooperation among leaders, and a practical approach that fits the local context of their operations, strategy, and region. Corporate boards increasingly recognize their crucial role in promoting broader societal goals, returning shareholder value, and increasing profits. Directors can help their companies succeed in the long run by broadening the remit of their oversight to include corporate responsibility and ESG criteria, encouraging forward-thinking business practices, and building trust with stakeholders.

Read more about the sustainability landscape in the Middle East, how sustainability can be incorporated into Board oversight and executive engagement, and more Uniqus Insights [here](#).



REGULATORY WATCH

Regulation around ESG continues to evolve rapidly. This section summarizes some of the latest regulatory developments across critical global markets, including the USA, EU, UK, India, and the Middle East. Our analysis captures the nature of the legislative changes or updates, as well as our high-level assessment of the broader implications for business practices and compliance strategies.

Governing Body

Update

Uniquis' Impression

GLOBAL

International Sustainability Standards Board (ISSB)

The ISSB issued targeted amendments to IFRS S2's GHG disclosure requirements, clarifying Scope 3 Category 15 expectations, allowing alternative sector classifications, and introducing jurisdictional reliefs on GHG methods and GWP values, while also aligning financed emissions metrics in three SASB Standards. The changes take effect in 2027, with early adoption permitted.

These changes indicate a calibration toward implementable decisions useful for financing emissions disclosures. They signal that ISSB will respond pragmatically to early implementation challenges, while keeping interoperability with jurisdictional rules and consistency across IFRS S2 and SASB at the center of the global reporting architecture.

California Air Resources Board

In light of the Ninth Circuit Court of Appeals' injunction order against the enforcement of SB 261, CARB will not enforce Health and Safety Code section 38533 against covered entities for failing to post and submit climate risk reports by the 1 January 2026 statutory deadline. CARB will provide further information—including an alternate date for reporting, as appropriate—after the litigation is resolved.

Although CARB will not enforce any noncompliance in year one, CARB has opened the [public docket](#) for voluntary submission of climate risk reports. CARB will provide further guidance regarding any updated statutory guidelines. Uniquis is actively monitoring developments in California's climate disclosure legislation [here](#).

The White House

President Trump signed an executive order directing the SEC, FTC, and Department of Labor to scrutinize proxy advisors, particularly ISS and Glass Lewis, for alleged politicized use of DEI and ESG criteria, potential conflicts of interest, and anticompetitive behavior, and to tighten fiduciary and transparency expectations around proxy voting.

This order escalates U.S. political pushback against ESG integration in stewardship, with proxy advisors directly in the crosshairs. Investors and managers should prepare for heightened scrutiny of voting rationale, more intensive documentation of fiduciary considerations, and possible divergence between U.S. and non-U.S. proxy voting expectations.

Governing Body

Update

Uniquis' Impression

MIDDLE EAST

The Environment Agency – Abu Dhabi (EAD) issues a resolution on sustainable fisheries policy in Abu Dhabi

The Environment Agency – Abu Dhabi (EAD) issued Decree No. (8) of 2025 regarding the issuance of a policy on Sustainable Fisheries in Abu Dhabi. This strategic step confirms the Emirate's commitment to preserving its marine resources and enhancing the sustainability of the fishing sector, particularly given the encouraging signs of fish stock recovery resulting from the EAD's recent regulatory and administrative efforts.

The policy aims to ensure the long-term sustainability and resilience of fisheries resources, maximize the environmental, social, and economic value of this sector, and promote governance, scientific research, and innovation for effective fisheries management. It also seeks to protect native species from overfishing, develop community capacity for sustainable practices, and foster partnerships between government agencies, the private sector, and local communities to ensure the rational use of marine resources.

Abu Dhabi is home to a unique and rich variety of marine habitats and biodiversity, where fisheries and aquaculture activities are well-integrated, with fisheries operating on a small-scale, artisanal nature and highly interconnected with culture, tradition, and the marine environment. In 2024, **Abu Dhabi's fisheries and aquaculture sector** produced 1,861 tonnes of seafood, valued at AED 42 million, and provided direct employment to 2,041 individuals.

Decree No. (8) of 2025 regarding the issuance of a policy on Sustainable Fisheries in Abu Dhabi issued by EAD is based on a set of pillars and implementation pathways that focus on managing fisheries through scientific principles, strengthening monitoring and research programmes to assess the status of fish stocks and marine habitats, developing legislation and practices related to fishing activities and supporting sustainable aquaculture initiatives, and the rehabilitation of natural habitats such as coral reefs and mangroves.

The Decree places an emphasis on empowering local fishermen and raising awareness of the importance of conserving marine resources by promoting the adoption of sustainable fishing methods.



About Uniquis Consultech:

Uniquis Consultech is a global tech-enabled consulting company that specializes in Accounting & Reporting, Governance, Risk & Compliance, Sustainability & Climate Consulting, and Tech Consulting. The Company is co-founded by consulting veterans Jamil Khatri and Sandip Khetan and backed by marquee investors such as Nexus Venture Partners, Sorin Investments, and UST. Anu Chaudhary, a global sustainability and climate specialist with over 25 years of experience, serves as the Global Head of Sustainability & Climate Consulting. Abhijit Varma, a veteran technology specialist, leads Tech Consulting globally.

Uniquis has a global team of 650+ professionals led by 70+ Partners & Directors across eleven offices in the USA, the Middle East, and India. The company serves more than 400 clients, including marquee names in each of the markets it operates in.

Uniquis is committed to leveraging technology and an integrated global delivery model to provide best-in-class consulting services to its clients.

Given the growing importance of disclosures, significant data integrity requirements, and varied and disaggregated data sources, enabling the sustainability journey through technology is essential. Tech enablement also helps ensure the integration of sustainability programs with core business operations.

With a unique blend of strong ESG domain capabilities and innovative GenAI-based technology, [ESG UniVerse](#), a cloud-based solution, streamlines data management, enhances user experience, and supports organizations in achieving their long-term sustainability goals. To learn more about ESG UniVerse, please [download our brochure](#).

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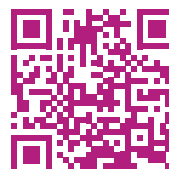
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Feedback

We encourage you to share this newsletter with your colleagues and networks, and to provide us with feedback on topics that you would like to see covered in future issues. Uniquis is here to support you in navigating this evolving landscape. Contact us to learn more about how we can help you on your sustainability journey.



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