

TCFD CONTENT INDEX

The TCFD developed a framework to help public companies and other organizations more effectively disclose climate-related risks and opportunities. We have reported applicable disclosures from the TCFD Recommendations as this framework has emerged as the leading investor-preferred framework for climate-related disclosure.

CATEGORY	RECOMMENDATION	SUPPORTING RECOMMENDED DISCLOSURES	LOCATION
Governance	Disclose the organization's governance around climate-related risks and opportunities.	(a) Describe the board's oversight of climate-related risks and opportunities.	<u>Governance</u> <u>Board Oversight of Climate Change</u>
		(b) Describe management's role in assessing and managing climate-related risks and opportunities.	<u>Governance</u> <u>Management Accountability for Climate Change</u>
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	<u>Strategy</u> <u>Risks and Opportunities</u>
		(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	<u>Strategy</u> <u>Climate Change Position Statement</u> <u>Climate Change Strategy</u> <u>Climate Change Mitigation Efforts</u>
		(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	<u>Strategy</u> <u>Risks and Opportunities</u>
Risk Management	Disclose how the organization identifies, assesses, and manages climate-related risks.	(a) Describe the organization's processes for identifying and assessing climate-related risks.	<u>Risk Management</u>
		(b) Describe the organization's processes for managing climate-related risks.	<u>Risk Management</u>
		(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	<u>Risk Management</u>
Metrics and Targets	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities.	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	<u>Metrics and Targets</u> <u>Climate-related Metrics</u>
		(b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	<u>Metrics and Targets</u> <u>Table 10: Climate-related Metrics</u>
		(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	<u>Metrics and Targets</u> <u>Climate-related Targets</u>