



TCFD Content Index

TOPIC	DISCLOSURE FOCUS AREA	DISCLOSURE	PAGE #
Governance	Disclose the organization’s governance around climate-related risks and opportunities.	a) Describe the board’s oversight of climate-related risks and opportunities.	5-6
		b) Describe management’s role in assessing and managing climate-related risks and opportunities.	5-7
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization’s businesses, strategy and financial planning.	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	8-14
		b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.	8-14
		c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	15-16
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.	17-18
		b) Describe the organization’s processes for managing climate-related risks.	17-18
		c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	17-18
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.	19-21
		b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	19-20
		c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	4