



TNFD Content Index

Governance

Recommendation: Disclose the organization's governance around nature-related dependencies, impacts, risks, and opportunities.

	Recommended disclosure content	Sustainability Report 2026 or other disclosure sections outside of this document
a)	Board of Directors' monitoring of nature-related dependencies, impacts, risks, and opportunities	Sustainability Report [Climate Action and Natural Capital] ...p. 120
b)	Management's role in assessing and managing nature-related dependencies, impacts, risks, and opportunities	Sustainability Report [Climate Action and Natural Capital] ...pp. 120 and 131
c)	The organization's human rights policies and engagement activities concerning Indigenous peoples, local communities, and other affected stakeholders, as well as oversight by the Board of Directors and management	Sustainability Report [Climate Action and Natural Capital] ...p. 120

Strategy

Recommendation: Disclose the impacts of nature-related dependencies, impacts, risks, and opportunities on the organization's business, strategy, and financial planning, where such information is material.

	Recommended disclosure content	Sustainability Report 2026 or other disclosure sections outside of this document
a)	Nature-related dependencies, impacts, risks, and opportunities identified by the organization over the short, medium, and long term	Sustainability Report [Climate Action and Natural Capital] ...pp. 121-125
b)	Impacts of nature-related dependencies, impacts, risks, and opportunities on the organization's business model, value chain, strategy, and financial planning (including transition plans and analyses)	Sustainability Report [Climate Action and Natural Capital] ...p. 126
c)	Resilience of the organization's strategy, taking into account various different scenarios	Sustainability Report [Climate Action and Natural Capital] ...pp. 127-130
d)	Location of assets and operational sites in the organization's direct operations that meet the requirements of priority regions (where possible, also include those upstream and downstream in the value chain)	Sustainability Report [Climate Action and Natural Capital] ...pp. 122-123 and 146-152

Management of Risks and Impacts

Recommendation: Disclose how the organization identifies, assesses, and manages nature-related dependencies, impacts, risks, and opportunities.

	Recommended disclosure content	Sustainability Report 2026 or other disclosure sections outside of this document
a) i)	Organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities in its direct operations	Sustainability Report [Climate Action and Natural Capital] ...pp. 120 and 131
a) ii)	Organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities across its upstream and downstream value chain	Sustainability Report [Climate Action and Natural Capital] ...p. 131
b)	Organization's processes for managing nature-related dependencies, impacts, risks, and opportunities	Sustainability Report [Climate Action and Natural Capital] ...p. 131
c)	How processes for identifying, assessing, prioritizing, and managing nature-related risks are integrated into and reported within the organization's overall risk management	Sustainability Report [Climate Action and Natural Capital] ...p. 131

Metrics and Targets

Recommendation: Disclose the metrics and targets used to assess and manage important nature-related dependencies, impacts, risks, and opportunities.

	Recommended disclosure content	Sustainability Report 2026 or other disclosure sections outside of this document
a)	Metrics used by the organization to assess and manage important nature-related risks and opportunities in line with its strategy and risk management process	Sustainability Report [Climate Action and Natural Capital] ...pp. 132-133
b)	Metrics used by the organization to assess and manage dependencies and impacts on nature	Sustainability Report [Climate Action and Natural Capital] ...pp. 132-146 and 150-152
c)	Targets the organization uses to manage nature-related dependencies, impacts, risks, and opportunities, and its performance against those targets	Sustainability Report [Climate Action and Natural Capital] ...pp. 132-145, 150-152