



TNFD Content Index

Governance

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

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	Board of Directors' monitoring of nature-related dependencies, impacts, risks, and opportunities	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ...P.123
b)	Management's role in assessing and managing nature-related dependencies, impacts, risks, and opportunities	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ...P.123 Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ...P.135
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	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ...P.123

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 2025 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	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ...P.124-128
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)	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ...P.129
c)	Resilience of the organization's strategy, taking into account various different scenarios	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ...P.130-134
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)	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ...P.125-126 Progress and Results for Biodiversity ...P.144-147 Water Stewardship ...P.148-150

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 2025 or other disclosure sections outside of this document
a)	Organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities in its direct operations	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ...P.123 Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ...P.135
a)	Organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities across its upstream and downstream value chain	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ...P.135
b)	Organization's processes for managing nature-related dependencies, impacts, risks, and opportunities	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ...P.135
c)	How processes for identifying, assessing, prioritizing, and managing nature-related risks are integrated into and reported within the organization's overall risk management	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ...P.135

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 2025 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	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ...P.136-137
b)	Metrics used by the organization to assess and manage dependencies and impacts on nature	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ...P.136-137 Progress and Results for Climate Change ...P.138-143 Water Stewardship ...P.148-150
c)	Targets the organization uses to manage nature-related dependencies, impacts, risks, and opportunities, and its performance against those targets	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ...P.136-137 Progress and Results for Climate Change ...P.138-143 Water Stewardship ...P.148-150