

Governance

Recommendation: Disclose the organization's governance around climate-related risks and opportunities.

	Recommended disclosure content	Relevant Section in Data Book (or Disclosure outside this report)		Recommended disclosure content	Relevan
a)	The Board of Directors' oversight system for climate-related risks and opportunities.	Sustainability Report [Response to climate change] Disclosure in line with TCFD recommendations: GovernanceP.089	a)	Organization's processes for identifying and assessing climate-related risks.	Sustair Rep
b)	Management's role in ssessing and managing climate-related risks and	Sustainability Report [Response to climate change] Disclosure in line with TCFD recommendations: GovernanceP.089	b)	Organization's processes for managing climate-related risks.	Sustair Rep
	opportunities.	Disclosure in line with TCFD recommendations: Risk management P.095	c)	How processes for identifying, assessing, and managing climate-related risks are integrated into the	Sustair Rep

Strategy

a)

b)

C)

consideration different

scenario.

climate-related scenarios, including a 2°C or lower

Recommendation: 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.

where such mornation is matchai.					
Recommended disclosure content	Relevant Section	on in Data Book (or Disclosure outside this report)	_		
Climate-related risks and opportunities the organization has identified over the short, medium, and long term	Sustainability Report	[Response to climate change] Disclosure in line with TCFD recommendations: StrategyP.090~094	a)		
Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Sustainability Report	[Response to climate change] Disclosure in line with TCFD recommendations: StrategyP.090~094	b)		
Resilience of the organization's strategy, taking into	Sustainability Report	[Response to climate change] Disclosure in line with TCFD recommendations:	c)		

Strategy ... P.090~094

Risk Management

Recommendation: Disclose how the organization identifies, assesses, and manages climate-related risks.

	Recommended disclosure content	Relevant Section in Data Book (or Disclosure outside this report)
a)	Organization's processes for identifying and assessing climate-related risks.	Sustainability Report Disclosure in line with TCFD recommendations: GovernanceP.089 Disclosure in line with TCFD recommendations: Risk managementP.095
b)	Organization's processes for managing climate-related risks.	Sustainability Report [Response to climate change] Disclosure in line with TCFD recommendations: Risk managementP.095
c)	How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Sustainability Report [Response to climate change] Disclosure in line with TCFD recommendations: Risk managementP.095

Metrics and Targets

Recommendation: Disclose the metrics and targets used to assess and manage relevant climaterelated risks and opportunities where such information is material.

	Recommended disclosure content	Relevant Section in Data Book (or Disclosure outside this report)
a)	Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	Sustainability Report [Response to climate change] Disclosure in line with TCFD recommendations: Metrics and TargetsP.096
b)	Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	Sustainability Report [Response to climate change] Status of Greenhouse Gas Reduction Efforts/ EmissionsP.097~099
c)	Targets used by the organization to manage climate-related risks and opportunities and performance against targets	Sustainability Report [Response to climate change] Disclosure in line with TCFD recommendations: Metrics and TargetsP.096

Contents