

2025 TCFD index

CATEGORY	RECOMMENDED DISCLOSURE	DISCLOSURE REFERENCE
Governance	a. Describe the board’s oversight of climate related risks and opportunities	California Climate Related Financial Risk Act (SB 261) – Governance
	b. Describe management’s role in assessing the managing climate related risks and opportunities	California Climate Related Financial Risk Act (SB 261) – Governance
Strategy	a. Describe the climate-related risks and opportunities the organization has identified over the short-, medium-, and long-term	California Climate Related Financial Risk Act (SB 261) – Strategy
	b. Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning	California Climate Related Financial Risk Act (SB 261) – Strategy
	c. Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	California Climate Related Financial Risk Act (SB 261) – Strategy
Risk management	a. Describe the organization’s process for identifying and assessing climate-related risks	California Climate Related Financial Risk Act (SB 261) – Risk management
	b. Describe the organization’s processes for managing climate-related risks	California Climate Related Financial Risk Act (SB 261) – Risk management
	c. Describe how processing for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management	California Climate Related Financial Risk Act (SB 261) – Risk management
Metrics and targets	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	Climate
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks	About this Report – Data scopes and assurance
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	2025 impact scorecard