**TCFD Checklist**

**1. Governance**

**Disclosure a: Describe the board’s oversight of climate-related risks and opportunities.**

* Processes and frequency of board/committee discussions on climate issues
* Integration of climate issues in strategy, plans, risk policies, budgets, and performance monitoring
* Board's monitoring and progress against climate goals and targets

**Disclosure b: Describe management’s role in assessing and managing climate-related risks and opportunities.**

* Climate-related responsibilities assigned to management-level positions or committees
* Organizational structure related to climate issues
* Processes for informing management about climate issues
* How management monitors climate-related issues

**Score for Governance**: (Completed items / 7) \* 100

**2. Strategy**

**Disclosure a: Describe the climate-related risks and opportunities identified over short, medium, and long term.**

* Time horizons relevant to the organization
* Climate-related issues in each time horizon
* Processes to determine material climate-related risks and opportunities

**Disclosure b: Describe the impact of climate-related risks and opportunities on business, strategy, and financial planning.**

* Effects on products/services, supply/value chain, adaptation/mitigation activities, R&D, operations, acquisitions/divestments, and capital access
* Integration of climate issues in financial planning
* Holistic view of factors affecting value creation over time
* Impact on financial performance and position
* Description of climate-related scenarios used

**Disclosure c: Describe the resilience of the organization’s strategy, considering different climate-related scenarios, including a 2°C or lower scenario.**

* Resilience to transition to a low-carbon economy
* Potential strategy changes to address risks and opportunities
* Impact on financial performance and position
* Scenarios and time horizons considered

**Score for Strategy**: (Completed items / 12) \* 100

**3. Risk Management**

**Disclosure a: Describe processes for identifying and assessing climate-related risks.**

* Relative significance of climate-related risks
* Consideration of regulatory requirements and other relevant factors
* Processes for assessing potential size and scope of risks
* Definitions of risk terminology or references to risk frameworks

**Disclosure b: Describe processes for managing climate-related risks.**

* Decisions to mitigate, transfer, accept, or control risks
* Prioritization of climate-related risks
* Materiality determinations

**Disclosure c: Describe how processes for identifying, assessing, and managing climate-related risks are integrated into overall risk management.**

* Integration of climate-related risk processes into overall risk management

**Score for Risk Management**: (Completed items / 8) \* 100

**4. Metrics and Targets**

**Disclosure a: Disclose metrics used to assess climate-related risks and opportunities in line with strategy and risk management.**

* Key metrics for measuring and managing climate-related risks and opportunities
* Metrics on climate-related risks associated with water, energy, land use, and waste management
* Incorporation of performance metrics in remuneration policies
* Internal carbon prices and opportunity metrics
* Metrics for historical periods and forward-looking analysis
* Methodologies for calculating metrics

**Disclosure b: Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and related risks.**

* Calculation of GHG emissions in line with GHG Protocol methodology
* Industry-specific GHG efficiency ratios
* Metrics for historical periods
* Methodologies for calculating metrics

**Disclosure c: Describe targets used to manage climate-related risks and opportunities and performance against targets.**

* Key climate-related targets
* Time frames, base year, and key performance indicators
* Medium-term or long-term targets and interim targets
* Methodologies for calculating targets and measures

**Score for Metrics and Targets**: (Completed items / 14) \* 100

**Overall Score Calculation**

**Total Score**: (Sum of all completed items / 41) \* 100