

Climate-related financial disclosure index

(Swiss Climate Ordinance – TCFD)

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TCFD disclosure	Recommended disclosures	Disclosure location in the 2024 Integrated Report
Governance	A Describe the board's oversight of climate-related risks and opportunities.	50, 97
	B Management's role in assessing and managing climate related risks and opportunities	50–51, 61
Strategy	A Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	62–63
	B Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning.	62-63
	C Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	64-66
Risk management	A Describe the organisation's processes for identifying and assessing climate-related risks.	61–62
	B Describe the organisation's processes for managing climate-related risks.	50
	C Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	50–52, 56
Metrics and targets	A Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	60 26, 66
	B Disclose scope 1, scope 2 and, if appropriate, scope 3 greenhouse gas (GHG) emissions and the related risks.	60, 72
	C Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	