

# Task force on climate-related financial disclosures (TCFD) index

## **Governance: Disclose the organization's governance around climate-related risks and opportunities**

a) Describe the board's oversight of climate-related risks and opportunities.

- [Annual report: Corporate governance](#)
- [Annual report: Risk review](#)

## **Strategy: 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**

a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.

- [Annual report: Risk review \(Risk 1, Risk 2, Risk 4, Risk 6, Risk 7\)](#)
- [Annual report: Climate change](#)

b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

- [Annual report: 2030 strategic direction](#)
- [Annual report: Risk review \(Risk 1, Risk 2, Risk 4, Risk 6, Risk 7\)](#)
- [Annual report: Climate change](#)

c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

- [Annual report: Climate change](#)

## **Risk management: Disclose how the organization identifies, assesses, and manages climate-related risks**

a) Describe the organization's processes for identifying and assessing climate-related risks.

- [Annual report: Risk review \(Risk 1, Risk 2, Risk 4, Risk 6, Risk 7\)](#)
- [Annual report: Climate change](#)

b) Describe the organization's processes for managing climate-related risks.

- [Annual report: Climate change](#)

c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organizations' overall risk management.

- [Annual report: Risk review](#)

## **Metrics and targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material**

a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

- [Annual report: Climate change](#)

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

- [Annual report: Note E1.1 Total greenhouse gas emissions based on ownership equity](#)
- [Annual report: Climate risk](#)

c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

- [Annual report: Our targets and ambitions](#)
- [Annual report: Climate change](#)

# Task force on nature-related financial disclosures (TNFD) index

## **Governance: Disclose the organisation's governance of nature-related dependencies, impacts, risks and opportunities**

a) Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities.

- [Annual report: Corporate governance](#)
- [Annual report: Risk review](#)

b) Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.

- [Annual report: Corporate governance](#)
- [Annual report: Risk review](#)

c) Describe the organisation's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organisation's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.

- [Hydro.com: Policies and tools \(human rights policy\)](#)
- [Annual report: Own workforce](#)
- [Annual report: Workers in the value chain](#)
- [Annual report: Affected communities](#)

## **Strategy: Disclose the effects of nature-related dependencies, impacts, risks and opportunities on the organisation's business model, strategy and financial planning where such information is material**

a) Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term.

- [Annual report: Biodiversity and ecosystems](#)

b) Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organisation's business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.

- [Annual report: Biodiversity and ecosystems](#)

c) Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.

- [Annual report: Risk review \(Risk 1, Risk 4, Risk 15, Risk 16\)](#)
- [Annual report: Biodiversity and ecosystems](#)

d) Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.

- [Annual report: Biodiversity and ecosystems](#)
- [Annual report: E4 Notes on Biodiversity and ecosystems](#)

## **Risk and impact management: Describe the process used by the organisation to identify, assess, prioritise and monitor nature-related dependencies, impacts, risk and opportunities**

a) i. Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations.

a) ii. Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s).

- [Annual report: Biodiversity and ecosystems](#)

Describe the organisation's processes for monitoring nature-related dependencies, impacts, risks and opportunities.

- [Annual report: Biodiversity and ecosystems](#)

c) Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes.

- [Annual report: Risk review \(Risk 1, Risk 4, Risk 15, Risk 16\)](#)

## **Metrics and targets: Disclose the metrics and targets used to assess and manage material nature-related dependencies, impacts, risks and opportunities.**

a) Disclose the metrics and targets used to assess and manage material nature-related dependencies, impacts, risks and opportunities.

- [Annual report: Biodiversity and ecosystems](#)

b) Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature.

- [Annual report: Biodiversity and ecosystems](#)
- [Annual report: E4 Notes on Biodiversity and ecosystems](#)

Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature.

- [Annual report: Biodiversity and ecosystems](#)
- [Annual report: E4 Notes on Biodiversity and ecosystems](#)