

TNFD Content Index

Recommended Disclosure

Reference Sections and Remarks

Governance

a	Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities.	Protect Our Planet – Protecting Ecosystem – Our Commitment to Biodiversity Enhancement Governing Our Core Principles – Strengthening Our ESG Governance Structure
b	Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	Protect Our Planet – Protecting Ecosystem – Our Commitment to Biodiversity Enhancement Governing Our Core Principles – Strengthening Our ESG Governance Structure
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.	The Group will consider the feasibility of disclosing further information in the future.

Strategy

a	Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term.	Protect Our Planet – Protecting Ecosystem – Our Commitment to Biodiversity Enhancement
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.	The Group is currently finalising the relevant findings and will consider the feasibility of disclosing further information in the future.

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Strategy

c	Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.	Protect Our Planet – Protecting Ecosystem – Our Commitment to Biodiversity Enhancement The Group is currently in the early phase of exploring nature-related issues and has not yet performed scenario analysis to assess associated risks and opportunities.
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.	The Group is currently finalising the relevant findings and will consider the feasibility of disclosing further information in the future.

Risk and Impact Management

a(i)	Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations.	Protect Our Planet – Protecting Ecosystem – Our Commitment to Biodiversity Enhancement
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).	Protect Our Planet – Protecting Ecosystem – Our Commitment to Biodiversity Enhancement
b	Describe the organisation's processes for monitoring nature-related dependencies, impacts, risks and opportunities.	The Group is currently in the early phase of exploring adoption of nature-related metrics to monitor nature-related dependencies, impacts, risks and opportunities.

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Risk and Impact Management		
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.	<p>Protect Our Planet – Protecting Ecosystem – Our Commitment to Biodiversity Enhancement</p> <p>The Group is currently in the early phase of exploring how relevant processes are integrated into and inform the organisation's overall risk management processes.</p>

Metrics and Targets		
a	Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.	The Group is currently finalising the relevant findings and will consider the feasibility of disclosing further information in the future.
b	Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature.	The Group is currently in the early phase of exploring selection and adoption of metrics to assess and manage dependencies and impacts on nature.
c	Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.	The Group is currently in the early phase of exploring selection and adoption of nature-related targets and goals.