

TNFD Content Index

Recommended Disclosure		Reference Sections & Remarks
Governance		
a	Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities.	Governance as the Foundation to Set our Core Principles – Setting High Standards of ESG Governance; Risk Management & Internal Control
b	Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	
		Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Protecting Ecosystems
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 feasibility of disclosing further information will be considered in future reporting cycles.
Strategy		
a	Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term.	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Protecting 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.	
c	Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Protecting Ecosystems
		The Group is currently in the early stages of exploring nature-related issues, including the identification of dependencies, impacts, risks, and opportunities related to nature. As part of this evolving process, the Group has not yet conducted scenario analysis to assess the resilience of its strategy under different nature-related risk and opportunity pathways.
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 in the process of finalising its assessment of asset and activity locations in both its direct operations and, where possible, its upstream and downstream value chain. Disclosure of specific locations will be considered in future reporting cycles.

Recommended Disclosure		Reference Sections & Remarks
Risk & 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.	Governance as the Foundation to Set our Core Principles – Risk Management & Internal Control
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).	
b	Describe the organisation's processes for monitoring nature-related dependencies, impacts, risks and opportunities.	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Protecting 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.	
Metrics & 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.	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Protecting Ecosystems
b	Disclose the metrics used by the organisation 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.