

2025

Climate-related financial disclosure index

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(Swiss Climate Ordinance – TCFD)

TCFD disclosure	Recommended disclosures	Disclosure location
Governance	A Describe the board's oversight of climate-related risks and opportunities. B Management's role in assessing and managing climate-related risks and opportunities.	↳ pp 60, 100 ↳ pp 60–62, 66–67
Strategy	A Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long term. B Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning. C Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	↳ pp 200–202 ↳ pp 201–202 ↳ p 205
Risk management	A Describe the organisation's processes for identifying and assessing climate-related risks. B Describe the organisation's processes for managing climate-related risks. C Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	↳ p 200 ↳ p 85 ↳ pp 60, 69, 100
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. B Disclose scope 1, scope 2 and, if appropriate, scope 3 greenhouse gas (GHG) emissions and the related risks. C Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	↳ p 66 ↳ pp 23–24, 66 ↳ pp 66, 80–81, 83