

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. | ➤ pp 60, 100 |
| | B Management's role in assessing and managing climate-related risks and opportunities. | ➤ 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. | ➤ pp 200–202 |
| | B Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning. | ➤ pp 201–202 |
| | C Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | ➤ p 205 |
| Risk management | A Describe the organisation's processes for identifying and assessing climate-related risks. | ➤ p 200 |
| | B Describe the organisation's processes for managing climate-related risks. | ➤ p 85 |
| | C Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management. | ➤ 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. | ➤ p 66 |
| | B Disclose scope 1, scope 2 and, if appropriate, scope 3 greenhouse gas (GHG) emissions and the related risks. | ➤ pp 23–24, 66 |
| | C Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets. | ➤ pp 66, 80–81, 83 |