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## Recommendations of the Task Force on Climate-related Financial Disclosures Content Index

The *Environmental, Social and Governance (ESG) Report* and the *Climate-related and Nature-related Directive Guide* (the Guide) align with the four pillars recommended by the Task Force on Climate-related Financial Disclosures (TCFD). Please refer to the table below for detailed information.

Recommended Disclosures	Location of the ESG Report	Location of the Guide
<b>Governance</b> <b>Disclose the organization's governance around climate-related risks and opportunities.</b>		
a) Describe the board's oversight of climate-related risks and opportunities.	P. 3 Board Statement P. 38-39 Climate Change Management P. 62 Corporate Governance	P. 8-10 Corporate Governance Structure
b) Describe management's role in assessing and managing climate-related risks and opportunities.	P. 19-20 Managing ESG at Towngas	P. 9-11 Corporate Governance Structure
<b>Strategy</b> <b>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.</b>		
a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	P. 38-39 Climate Change Management	P. 18-25 Identification, Assessment and Management of Risks and Opportunities
b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	P. 38-39 Climate Change Management P. 42 Climate-related Financial Disclosure P. 63-67 Risk Management	P. 18-25 Identification, Assessment and Management of Risks and Opportunities
c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	P. 38-39 Climate Change Management P. 42 Climate-related Financial Disclosure	P. 12-17 Climate Chapter: TCFD Results and Case Study P. 26-29 Decarbonisation Strategy

Recommended Disclosures	Location of the ESG Report	Location of the Guide
<b>Risk Management</b> <b>Disclose how the organization identifies, assesses, and manages climate-related risks.</b>		
a) Describe the organization's processes for identifying and assessing climate-related risks.	P. 24 Stakeholder Engagement and Double Materiality Assessment P. 38-39 Climate Change Management P. 63-67 Risk Management	P. 12-24 Climate Chapter: TCFD Results and Case Study
b) Describe the organization's processes for managing climate-related risks.	P. 38-39 Climate Change Management P. 63-67 Risk Management	P. 12 Climate Chapter: TCFD Results and Case Study P. 18-25 Identification, Assessment and Management of Risks and Opportunities
c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	P. 3 Board Statement P. 19-20 ESG Governance P. 38-39 Climate Change Management P. 62 Corporate Governance P. 63-67 Risk Management	P. 8-11 Corporate Governance Structure
<b>Metrics and Targets</b> <b>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</b>		
a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	P. 38-39 Climate Change Management P. 40-41 Incorporating ESG in Investment Decision-Making	P. 27 Metrics
b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	P. 44-45 Carbon Footprint P. 98-99, 102-104 Key Statistics	P. 26-27 Decarbonisation Strategy
c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	P. 10-11 Carbon Reduction Roadmap P. 43 Carbon Neutrality	P. 28-29 Financing Decarbonisation P. 50-60 Business Outlook