TCFD Recommendations Table

The following table presents information disclosures recommended by the Task Force on Climate-related Financial Disclosures (TCFD) Recommendations.

Recommendations and supporting recommended disclosures	Links
Governance:	
Disclose the organization's governance around climate-related risks and opportunities.	
a) Describe the board's oversight of climate-related risks and opportunities.	Sustainability Report P.45, 47, 109-119
b) Describe management's role in assessing and managing climate- related risks and opportunities.	
Strategy:	
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.	
a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Sustainability Report P.45-47
b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Sustainability Report P.45-47 Medium-Term Management Plan 2023 Daigas Group Carbon Neutral Vision/Energy Transition 2030
c) Describe the resilience of the organization's strategy taking into consideration different climate-related scenarios, including a 2℃ or lower scenario.	Sustainability Report P.45-47 Medium-Term Management Plan 2023 Daigas Group Carbon Neutral Vision/Energy Transition 2030
Risk management:	
Disclose how the organization identifies, assesses, and manages climate-related risks.	
a) Describe the organization's processes for identifying and assessing climate-related risks.	Sustainability Report P.45-47
b) Describe the organization's processes for managing climate-related risks.	
c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	
Metrics and targets:	
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	
a) Disclose the metrics used by the organization to assess climate- related risks and opportunities in line with its strategy and risk management process.	Sustainability Report P.38, 45-47
b) Disclose Scopes 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Sustainability Report P.34, 45-47 Environmental Performance Data
c) Describe the targets used by the organization to manage climate- related risks and opportunities and performance against targets.	Sustainability Report P.38, 45-47