

TCFD INDEX

TCFD (Task Force on Climate-Related Financial Disclosures) index

Guidance for all sectors		Location
GOVERNANCE		
Disclose the organisation's governance around climate-related risks and opportunities.	a) Describe the board’s oversight of climate-related risks and opportunities.	Sustainability review / Climate change
	b) Describe management’s role in assessing and managing climate-related risks and opportunities.	Sustainability review / Climate change
STRATEGY		
Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material.	a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Sustainability review / Climate change Risk management
	b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	Sustainability review / Climate change
	c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Sustainability review / Climate change
RISK MANAGEMENT		
Disclose how the organisation identifies, assesses, and manages climate-related risks.	a) Describe the organisation’s processes for identifying and assessing climate-related risks.	Sustainability review / Climate change Risk management
	b) Describe the organisation’s processes for managing climate-related risks.	Sustainability review / Climate change Risk management
	c) Describe how processes for identifying, assessing, and managing climate-related risk are integrated into the organisation's overall risk management.	Sustainability review / Climate change 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 organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	Sustainability review / Climate change
		Sustainability review / Emissions
		Sustainability review / Water management
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Sustainability review / Emissions
		Sustainability review / Sustainability strategy
	c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	Sustainability review / Climate change At a glance / What we do Performance review / Operational review

SAUDI EXCHANGE (TADAWUL) ESG DISCLOSURE THEMES

ESG	Themes	Key issues	Location
E	Climate Change	GHG Emissions	Sustainability review / Emissions
		Product Carbon Footprint	Sustainability review / Emissions
		Climate Change Vulnerability	Sustainability review / Climate change
	Natural Resources	Biodiversity and Land Use	Sustainability review / Biodiversity
		Water Stress	Sustainability review / Water management
	Pollutions and Waste	Toxic Emissions and Waste	Sustainability review / Air quality
			Sustainability review / Waste management
	Environmental Opportunities	Opportunities in Renewable Energy	History of ACWA Power / 2024 highlights – Our portfolio
			At a glance / What we do
			At a glance / Where we operate Sustainability review / Emissions
S	Human Capital	Labour Management	Sustainability review / Employees
		Health and Safety	Sustainability review / Health and safety
		Human Capital Development	Sustainability review / Employees
		Supply Chain Labour Standard	Sustainability review / Sustainable procurement
	Product Liability	Responsible investment	History of ACWA Power / 2024 highlights – Our portfolio
			At a glance / What we do
			Strategic review / Business model Strategic review / Water desalination
G	Corporate Governance	Board	Board of Directors' report / The Board of Directors' structure and responsibilities
			Board of Directors' report / Statutory Amounts Paid and Payable
			Financial statements / Note 21
		Pay	Board of Directors' report / Remuneration
		Ownership & Control	Board of Directors' report / Shareholder information
		Accounting	Financial statements / Notes 2-4
	Corporate Behaviour	Business Ethics	Sustainability review / Corporate governance and compliance