

**GRI, SABS
AND TCFD INDEX**

YPF ENERGÍA ARGENTINA

GRI CONTENT TABLE

Declaration of use	YPF S.A. has reported the information included in this GRI Content Table for the period from January 1 to December 31, 2025, in accordance with the GRI Standards.
GRI 1 used	GRI 1: Principles 2021

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
General Contents					
2-1	Organizational description		7-9		
2-2	Entities included in the sustainability report of the organization		7-8, 15		
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2-7	Employees		6, 89, 98, 172-174		
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2-9	Governance structure		27-29	- Corporate Governance Code: https://investors.ypf.com/documents/corporate-governance/31-12-2024-Corporate-Governance-Code-of-YPF-2025.pdf - Board Committees: https://investors.ypf.com/Board-Committees.html	
2-10	Appointment and selection of the highest governance body		27-28	Corporate Governance Code: https://inversores.ypf.com/documents/codigo-societario/31-12-2025-YPF-Codigo-de-Gobierno-Societario.pdf	
2-11	Chair of the highest governance body		27	Form 20-F 2025: https://inversores.ypf.com/r/documents.html?p=InformeAnualForm20/YPF%20-%2020-F%202025.pdf	

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
2-12	Oversight of the highest governance body on impact management		19, 27	Board Committees: https://investors.ypf.com/Board-Committees.html	
2-13	Delegation of responsibility for impact management		19		
2-14	Role of the highest governance body in sustainability reporting		7, 19		
2-15	Conflicts of interest		27		
2-16	Communication of critical concerns		35-38		
2-17	Knowledge of the highest governance body		34	- Corporate Governance Code: https://investors.ypf.com/documents/corporate-governance/31-12-2024-Corporate-Governance-Code-of-YPF-2025.pdf - Board of Directors: https://investors.ypf.com/board-of-directors.html	
2-18	Performance assessment of the highest governance body		30	Corporate Governance Code: https://investors.ypf.com/documents/corporate-governance/31-12-2024-Corporate-Governance-Code-of-YPF-2025.pdf	
2-19	Compensation policies		29-31		
2-20	Process for determining compensation		29-30, 91, 97	For more information, please refer to the Corporate Governance Code at the following link: https://investors.ypf.com/documents/corporate-governance/31-12-2024-Corporate-Governance-Code-of-YPF-2025.pdf	
2-21	Annual total compensation ratio		187		
2-22	Sustainable Growth Strategy Statement		4-5, 10, 23	For more information, please refer to the Code of Ethics and Conduct at the following link: https://compliance.ypf.com/docs/code-of-ethics-and-conduct.pdf	
2-23	Commitments		19, 25, 35-38	Code of Ethics and Conduct: https://compliance.ypf.com/docs/code-of-ethics-and-conduct.pdf	
2-24	Embedding and implementing commitments				
2-25	Processes for remediation of negative impacts		25, 36, 61, 84, 104,106		
2-26	Mechanisms for seeking advice and raising concerns		35, 38, 137		

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2-27	Compliance with laws and regulations		38, 129,149		
2-28	Membership in associations		40, 139		
2-29	Approach to stakeholders’ participation		20, 22		
2-30	Collective bargaining agreements		90, 186		
Material Topics					
3-1	Process to determine material topics		20		
3-2	List of material topics		21		
11.1 GHG Emissions	[YPF Material Topic: Management of CO ₂ and Methane Emissions]				
3-3	Material topic management	11.1.1	19-21, 43-57		
302-1	Energy consumption within the organization	11.1.2	140-141		•
302-3	Energy intensity	11.1.4	141		
305-1	Direct GHG emissions (Scope 1)	11.1.5	142, 144		•
305-2	Indirect GHG emissions (Scope 2)	11.1.6	145		•
305-3	Other indirect GHG emissions (Scope 3)	11.1.7	146-147		• (**)
305-4	GHG emissions intensity	11.1.8	146		
	Methane emissions	Other	6, 24, 48, 52, 142-144		
	Volume of flared and vented hydrocarbon	Other	144		
11.2 Climate Adaptation, Resilience, and Transition	[YPF Material Topic: Business Model Resilient to Climate Change and Regulations; Production and Development of Renewable and Low-Carbon Energy]				
3-3	Material topic management	11.2.1	19-21, 43-57		
201-2	Financial implications and other risks and opportunities due to climate change	11.2.2	24, 32-34, 43-46, 57		

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
305-5	Reduction of GHG emissions	11.2.3	147		
	Approach to climate change public policy development and lobbying	11.2.4	12, 19, 40, 43-46		
	Disclosures aligned with the Taskforce on Climate-Related Financial Disclosures (TCFD) framework.	Other	7		
11.3 Atmospheric Emissions [YPF Material Topic: Air Quality and Environmental Pollution Near Populated Areas]					
3-3	Material topic management	11.3.1	19-21, 59-72		
305-7	Nitrous oxides (NOX), sulfur oxides (SOX), and other significant air emissions	11.3.2	159		•
416-1	Assessment of the health and safety impacts of product or service categories	11.3.3	24, 42-53		
11.4 Biodiversity [YPF Material Topic: Biodiversity and Impact on Ecosystems]					
3-3	Material topic management	11.4.1	19-21, 60-62		
304-1	Operations centers owned, leased, or managed that are located within or adjacent to protected areas or areas of high biodiversity value outside protected areas	11.4.2	60-62, 72		
304-2	Significant impacts of activities, products, and services on biodiversity	11.4.3	20-21, 60-62		
304-3	Protected or restored habitats	11.4.4	60-62		
304-4	IUCN Red List species and national conservation list of species with habitats in areas affected by operations	11.4.5	150-151		
11.5 Waste [YPF Material Topic: Responsible Waste Management]					
3-3	Material topic management	11.5.1	19-21, 63-66		
306-1	Waste generation and significant waste-related impacts	11.5.2	20- 21, 63-66		

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
306-2	Management of significant waste-related impacts	11.5.3	63-66		
306-3	Waste generated	11.5.4	72, 154-155		•
306-4	Waste not destined for disposal	11.5.5	24, 65, 155-156		•
306-5	Waste destined for disposal	11.5.6	66, 157		•
11.6 Water and Effluents [YPF Material Topic: Water and Effluents]					
3-3	Material topic management	11.6.1	19-21, 63-72		
303-1	Interactions with water as a shared resource	11.6.2	20-24, 66-69		
303-2	Management of water discharge-related impacts	11.6.3	67-69		
303-3	Water withdrawal	11.6.4	68, 159-160		•
303-4	Water discharge	11.6.5	68, 161-162		
303-5	Water consumption	11.6.6	67-68, 72, 162		•
11.7 Closure and Rehabilitation					
3-3	Material topic management	11.7.1	19-21, 59-62		
402-1	Minimum notification periods for operational changes	11.7.2	-		
404-2	Programs for upgrading employee skills and transition assistance programs	11.7.3	90-94		
	Operational sites with closure plan, closed, or in the process of being closed	11.7.4	7		
	Total monetary value of financial provisions for closure and rehabilitation	11.7.6	-	2025 Consolidated Financial Statements: https://investors.ypf.com/r/documents.html?p=financial-information/YPF%20S.A.%20-%20Form%206-K%20(FS)%20Dic%2025%20%5BAs%20-%20Filed%5D.pdf	

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
11.8 Asset Integrity and Critical Incident Management [YPF Material Topic: Incident Preparedness and Response]					
3-3	Material topic management	11.8.1	19-22, 74-88		
306-3 (2016)	Significant spills	11.8.2	152		
	Total number of Tier 1 and Tier 2 process safety events	11.8.3	168		•
11.9 Occupational Health and Safety [YPF Material Topic: Occupational Health and Safety]					
3-3	Material topic management	11.9.1	19-21, 24, 74-88		
403-1	Occupational health and safety management system	11.9.2	74-76		
403-2	Hazard identification, risk assessment, and incident investigation	11.9.3	76-79		
403-3	Occupational health services	11.9.4	81-83, 170		
403-4	Worker participation, consultation, and communication on occupational health and safety	11.9.5	74-76, 79-80		
403-5	Worker training on occupational health and safety	11.9.6	84-85, 167, 171		
403-6	Promotion of worker health	11.9.7	81-83, 170		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked with business relationships	11.9.8	74-88		
403-8	Coverage of the occupational health and safety management system	11.9.9	74-76		
403-9	Work-related injuries	11.9.10	86-88, 164-166		•
403-10	Work-related illness and disease	11.9.11	86-88, 171		
11.10 Employment Practices [YPF Material Topic: Talent Management]					
3-3	Material topic management	11.10.1	19-21, 24, 89-97		

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
401-1	New employee hires and employee turnover	11.10.2	89-97, 175-178		
401-3	Parental leave	11.10.4	179		
404-1	Average hours of training per year per employee	11.10.6	180-181		
404-2	Programs for upgrading employee skills and transition assistance programs	11.10.7	89-95		
414-1	New suppliers that were screened and approved according to social criteria	11.10.9	186-188		
414-2	Negative social impacts in the supply chain and measures taken	11.10.9	186-188		
	Average cost of hiring	Other	178		
	Vacant positions filled by internal candidates	Other	178		
404-3	Percentage of employees receiving regular performance and professional development assessments	Other	95, 178		
11.11 Non-Discrimination and Equal Opportunity [YPF Material Topic: Diversity and Equal Opportunity]					
3-3	Material topic management	11.11.1	19-21, 24-25, 96-98		
202-2	Proportion of senior management hired from the local community	11.11.2	174		
401-3	Parental leave	11.11.3	179		
404-1	Average hours of training per year per employee	11.11.4	92-94, 180-181		
405-1	Diversity of governance bodies and employees	11.11.5	182-184		
405-2	Ratio of base salary and compensation of women versus men	11.11.6	186		•

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
11.12 Forced Labor and Modern Slavery [YPF Material Topic: Human Rights]					
3-3	Material topic management	11.12.1	19-21, 25, 100-103		
409-1	Operations and suppliers for which a significant risk of forced labor or compulsory labor exists	11.12.2	25		
414-1	New suppliers that were screened and approved according to social criteria	11.12.3	188		
11.13 Freedom of Association and Collective Bargaining [YPF Material Topic: Human Rights]					
3-3	Material topic management	11.13.1	19-21, 97		
407-1	Operations and suppliers whose right to freedom of association and collective bargaining may be at risk	11.13.2	25		
11.14 Economic Impacts [YPF Material Topic: Economic Impact and Local Development]					
3-3	Material topic management	11.14.1	10, 16, 19, 20-24, 100-114		
201-1	Direct economic value generated and distributed	11.14.2	6, 16, 114, 136		
202-2	Proportion of senior management hired from the local community	11.14.3	173		
203-1	Infrastructure investments and services supported	11.14.4	16-18, 104-114		
203-2	Significant indirect economic impacts	11.14.5	16-17, 20-24, 100-114		
204-1	Proportion of expenditure on local suppliers	11.14.6	186		
308-1	New suppliers that have passed selection and assessment filters according to environmental criteria	Other	188		
308-2	Negative environmental impacts on the supply chain and measures taken	Other	188		

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
11.15 Local Communities [YPF Material Topic: Impact on and Engagement with Communities]					
3-3	Material topic management	11.15.1	19-21, 25, 104-114		
413-1	Operations with local community engagement, impact assessments, and development programs	11.15.2	22, 25, 104-109		
413-2	Operations with significant actual and potential negative impacts on local communities	11.15.3	21, 25, 104-109		
	Number and type of complaints from local communities identified	11.15.4	191		
11.16 Land and Resource Rights					
3-3	Material topic management	11.16.1	19-21, 25, 104-106		
	Involuntary relocation	11.16.2	106		
11.17 Rights of Indigenous Peoples [YPF Material Topic: Impact on and Engagement with Communities]					
	Material topic management	11.17.1	19-21, 25, 106-107		
411-1	Incidents of violations involving the rights of indigenous peoples	11.17.2	192		
	Operations where indigenous peoples are present or are affected by the activities of the organization	11.17.3	192		
	Free, previous, and informed consent	11.17.4	25, 106	Human Rights and Relationship with Communities Policy: https://sustentabilidad.ypf.com/assets/docs/es/YPF-Politica-de-DDHH.pdf	
11.18 Conflict and Security					
3-3	Material topic management	11.18.1	19-21, 25, 74-88		
410-1	Security personnel trained in human rights policies or procedures	11.18.2	25		

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11.19 Anti-Competitive Conduct [YPF Material Topic: Ethics and Integrity]					
3-3	Material topic management	11.19.1	19-21, 35-39, 41		
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices, and against free competition	11.19.2	35-38		
11.20 Anti-Corruption [YPF Material Topic: Ethics and Integrity]					
3-3	Material topic management	11.20.1	19-21, 35-38		
205-1	Operations assessed for risks related to corruption	11.20.2	32-38		
205-2	Communication and training concerning anti-corruption policies and procedures	11.20.3	35-38, 41		
205-3	Confirmed cases of corruption and measures taken	11.20.4	37-38, 41		
	Approach to contract transparency	11.20.5	40, 139	We are part of the EITI Argentina Multi-Stakeholder Group. For more information, please visit the following link: https://www.argentina.gob.ar/grupo-multiparticipe	
	Beneficial owners / actual beneficiaries	11.20.6	-	YPF S.A. has no shareholders who qualify as ultimate beneficial owners according to the definition set forth in Resolution No. 112/2021 of the Financial Information Unit, which establishes that an ultimate beneficial owner is any natural person who holds at least ten percent (10%) of the capital or voting rights of a legal entity, trust, investment fund, special-purpose trust, and/or any other legal structure; and/or any natural person who, by other means, exercises ultimate control over such entities.	
11.21 Payments to Governments [YPF Material Topic: Financial and Fiscal Transparency]					
3-3	Material topic management	11.21.1	16, 19-21, 39		
201-1	Direct economic value generated and distributed	11.21.2	136		
201-4	Financial assistance received from the government	11.21.3	9	2025 Consolidated Financial Statements: https://investors.ypf.com/r/documents.html?p=financial-information/YPF%20S.A.%20-%20Form%206-K%20(FS)%20Dic%2025%20%5BAs%20-%20Filed%5D.pdf	
207-1	Approach to taxes	11.21.4	39		
207-2	Tax governance, control, and risk management	11.21.5	35-39		

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER	URLS AND OTHER REFERENCES	EXTERNAL VERIFICATION
207-3	Stakeholder engagement and management of concerns related to taxes	11.21.6	22, 39-40		
207-4	Tax reporting by country	11.21.7	15-16, 39, 138		
11.22 Public Policy					
3-3	Material topic management	11.22.1	19-21, 35-40		
415-1	Contributions to political parties and/or political representatives	11.22.2	139		
Other Material Topics					
YPF Material Topic: Corporate Governance					
3-3	Material topic management	-	27-34		
YPF Material Topic: Innovation and Digital Transformation					
3-3	Material topic management	-	115-128		
YPF Material Topic: Customer Experience					
3-3	Material topic management	-	128-130		
417-1	Requirements for product and service information and labeling	GRI 417-1	126-130		
418-1	Substantiated complaints concerning violations of customer privacy or loss of customer data	GRI 418-1	190		
(*) Emissions calculated using the location-based method were not externally verified. (**) External verification applies only to Category 11. (***) The amount of waste treated through internal processes (on-site and off-site) was not externally verified.					

SASB INDEX

TOPIC	EXPLORATION AND PRODUCTION	MIDSTREAM	REFINING AND MARKETING	METRICS	PAGE NUMBER	URLS AND OTHER REFERENCES
GHG emissions	EM-EP-110a.1	EM-MD-110a.1	EM-RM-110a.1	Gross global Scope 1 emissions, percentage of methane, percentage covered under emissions-limiting regulations	48, 142, 143	All GHG emissions associated with our operations are covered by the relevant regulations of the Argentine government.
	EM-EP-110a.2			Total global gross Scope 1 emissions from: (1) hydrocarbon combustion, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions.	144	
	EM-EP-110a.3	EM-MD-110a.2	EM-RM-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance relative to those targets	43, 46, 47-53, 57	
Air quality	EM-EP-120a.1	EM-MD-120a.1	EM-RM-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), (4) particulate matter (PM10), and (5) H2S.	159	
			EM-RM-120a.2	Number of refineries in or near densely populated areas	134	
Water management	EM-EP-140a.1		EM-RM-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with high or extremely high water stress.	68, 159, 160	
	EM-EP-140a.2			Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	162	
	EM-EP-140a.3			Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	163	
	EM-EP-140a.4			Percentage of hydraulic fracturing sites where groundwater or surface water quality deteriorated compared to a baseline / Policies and practices related to groundwater and surface water quality management.	163	
Hazardous materials management			EM-RM-150a.1	Amount of hazardous waste generated, percentage recycled	154, 155	They are reported to the Ministry of Energy, which oversees the installation, operation, and decommissioning of underground tanks. This information is made available to the public upon request. These requirements are regulated and monitored by the National Energy Secretariat. Inspections are conducted by companies authorized by this entity, and the validity period of the certificate is determined according to the age of the facility. Current resolutions of the National Energy Secretariat: Res. 1102/04; Res. 404/94, and their amendments.
			EM-RM-150a.2	(1) Number of underground storage tanks (UST), (2) number of UST releases requiring cleanup, and (3) percentage in jurisdictions with UST financial assurance funds.		

TOPIC	EXPLORATION AND PRODUCTION	MIDSTREAM	REFINING AND MARKETING	METRICS	PAGE NUMBER	URLS AND OTHER REFERENCES
Biodiversity impacts	EM-EP-160a.1	EM-MD-160a.1		Description of environmental management policies and practices for active sites	59-61	
	EM-EP-160a.2	EM-MD-160a.4		(1) Number and (2) total volume of hydrocarbon spills, (3) volume in the Arctic, (4) volume at sites of high biodiversity value, and (5) volume recovered.	24, 152	YPF does not operate in the Arctic.
	EM-EP-160a.3			Percentage of (1) proven reserves and (2) probable reserves in or near sites with protected conservation status or endangered species habitat.	149	
		EM-MD-160a.2		Percentage of land owned, leased, or exploited within protected conservation status areas or endangered species habitats.	149	
Safety, human rights, and the rights of indigenous peoples	EM-EP-210a.1			Percentage of (1) proven reserves and (2) probable reserves in or near areas of conflict	-	YPF does not operate in areas of conflict.
	EM-EP-210a.2			Percentage of (1) proven reserves and (2) probable reserves in or near indigenous lands	192	
	EM-EP-210a.3			Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	25, 105	
Community relations	EM-EP-210b.1			Discussion of the process to manage risks and opportunities associated with community rights and interests	105	
Occupational health and safety	EM-EP-320a.1		EM-RM-320a.1	(1) Total Recordable Incident Rate (TRIR), (2) fatality rate, (3) near-miss frequency rate (NMFR), and (4) average number of training hours in health, safety, and emergency response for (a) direct employees and (b) contract employees.	164-167, 171	The near miss frequency rate is not reported.
	EM-EP-320a.2	EM-MD-540a.4	EM-RM-320a.2	Discussion of management systems used to integrate a culture of safety and preparedness for critical incidents throughout the value chain and the lifecycle of projects.	74-79, 82-84	
Reserves and capital expenditure	EM-EP-420a.2			Estimated carbon dioxide emissions embedded in proven hydrocarbon reserves	147	
	EM-EP-420a.3			Amount invested in renewable energy, generated revenue by renewable energy sales	147, 148	
	EM-EP-420a.4			Discussion on how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	10, 43, 45-47	
Business ethics and transparency	EM-EP-510a.1			Percentage of (1) proven reserves and (2) probable reserves in countries that have the 20 lowest rankings in the Corruption Perception Index of Transparency International	-	We do not operate, nor do we have reserves in countries that have the lowest rankings in the Corruption Perception Index of Transparency International.
	EM-EP-510a.2			Description of the management system for prevention of corruption and bribery throughout the value chain	36, 37	

TOPIC	EXPLORATION AND PRODUCTION	MIDSTREAM	REFINING AND MARKETING	METRICS	PAGE NUMBER	URLS AND OTHER REFERENCES
Management of the legal and regulatory environment	EM-EP-530a.1		EM-RM-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	40, 43, 139	
	EM-EP-540a.1		EM-RM-540a.1	Rates for process safety events (PSE) involving loss of primary containment (LOPC) with the highest consequence (Tier 1) and with the lowest consequence (level 2)	169	
Critical incident risk management	EM-EP-540a.2			Description of management systems used to identify and mitigate disaster risks and ultimate risks	82, 83, 84	
		EM-MD-540a.3		Number of (1) accidental emissions, and (2) non-accidental releases (NAR) from rail transport	-	Only coke is transported by rail. Therefore, this indicator is not considered material.
Activity metrics	EM-EP-000.A			Production of: (1) oil, (2) natural gas, (3) synthetic oil, (4) synthetic gas	133, 134	
	EM-EP-000.B			Number of offshore sites	133	
	EM-EP-000.C			Number of land sites	133	
		EM-MD-000.A		Total metric tons per kilometer of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transportation.	134	
			EM-RM-000.A	Refining throughput of crude oil and other raw materials.	6, 16	
			EM-RM-000.B	Refining operating capacity	6, 14	

TCFD INDEX

TCFD PILLAR	RECOMMENDED REPORTS	PAGE NUMBER OR URL
Governance	a) Describe the control of the Board of Directors on climate-related risks and opportunities.	19, 21, 44
	b) Describe the role of management when assessing and managing risks and opportunities related with the climate.	44
Strategy	a) Describe climate-related risks and opportunities that the organization has identified in the short-term, medium-term, and long-term.	44-46
	b) Describe the impact of climate-related risks and opportunities on the businesses, strategy, and financial planning of the organization.	44-46
	c) Describe the resilience of the strategy of the organization, with due consideration of the various climate-related scenarios, such as a scenario with 2 °C or less.	44-46, 47-54
Risk management	a) Describe the processes of the organization to identify and assess climate-related risks.	33, 44-45
	b) Describe the processes of the organization to manage climate-related risks.	20-21, 46, 47-54
	c) Describe how processes to identify, assess, and manage climate-related risks are embedded in the general risk management of the organization.	32, 33, 44
Metrics and goals	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities based on the organization's strategy and risk management process.	47-50
	b) Disclose Scope 1, Scope 2, and, if applicable, Scope 3 of greenhouse gases emissions (GHG) and their related risks.	48-53, 142-147
	c) Describe goals used by the organization to manage climate-related risks and opportunities and performance relative to the goals.	24, 43

