



GRI Index

For the Content Index - Essentials Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for disclosures 2-1 to 2-5, 3-1 and 3-2 are aligned with the appropriate sections in the body of the report. The service was performed on the German version of the report.

Statement of use: Thurgauer Kantonalbank has reported in accordance with the GRI Standards for the period 1 January 2022 – 31 December 2022.

GRI 1 used: GRI 1: Foundation 2021

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
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GRI 2: General disclosures 2021

The organization and its reporting practices

[2-1]	Organizational details	AR, pgs. 39–40, 122	Name of the organization: Thurgauer Kantonalbank
[2-2]	Entities included in the organization's sustainability reporting	SR, pg. 109	
[2-3]	Reporting period, frequency and contact point	SR, pg. 109	
[2-4]	Restatement of information		<ul style="list-style-type: none"> • Fluctuation (reason: application of a standard calculation formula; impact: fluctuation rate is lower with new formula); SR, pg. 91 • Total number of staff in management positions, by gender (reason: inclusion of EB; impact: higher total number of staff in management positions); SR, pg. 94 • Proportion of staff in management positions, by gender (reason: inclusion of EB; impact: lower percentage of women in management positions); SR, pg. 95 • Total number of staff in management positions, by age group (reason: inclusion of EB; impact: higher total number of staff in management positions); SR, pg. 95

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
			<ul style="list-style-type: none"> • Proportion of staff in management positions, by age group (reason: inclusion of EB; impact: lower percentage of women in management positions); SR, pg. 95 • Non-renewable primary energy (reason: updated emission factors; impact: higher consumption of non-renewable primary energy); SR, pg. 106 • Direct GHG emissions (Scope 1) (reason: updated emission factors; impact: higher GHG emissions); SR, pg. 106 • Indirect energy-related GHG emissions (Scope 2) (reason: updated emission factors; impact: higher GHG emissions); SR, pg. 106 • Other indirect GHG emissions (Scope 3) (reason: updated emission factors; impact: higher GHG emissions); SR, pg. 107 • Intensity of GHG emissions (reason: updated emission factors; impact: higher GHG emissions); SR, pg. 107 • Reduction of GHG emissions (Scope 1–3) relative to base year 2019/2020 (reason: updated emission factors; impact: higher GHG emissions); SR, pg. 107
	[2-5] External assurance	SR, pg. 109	
Activities and workers			
	[2-6] Activities, value chain and other business relationships	AR, pg. 65 SR, pg. 12	
	[2-7] Employees	SR, pgs. 88–89	No breakdown by region, as all workers are employed in the Canton of Thurgau.
	[2-8] Workers who are not employees	SR, pg. 89	

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
Governance			
[2-9]	Governance structure and composition	AR, pgs. 40–45, 48–49 SR, pg. 10	
[2-10]	Nomination and selection of the highest governance body	AR, pg. 45	
[2-11]	Chair of the highest governance body	AR, pg. 42	
[2-12]	Role of the highest governance body in overseeing the management of impacts	SR, pgs. 10–11	
[2-13]	Delegation of responsibility for managing impacts	SR, pgs. 9–12	
[2-14]	Role of the highest governance body in sustainability reporting	SR, pg. 10	
[2-15]	Conflicts of interest	AR, pg. 45	
[2-16]	Communication of critical concerns	SR, pg. 22	There is currently no record of the number of critical concerns.
[2-17]	Collective knowledge of the highest governance body	SR, pg. 11	
[2-18]	Evaluation of the performance of the highest governance body	SR, pg. 10	
[2-19]	Remuneration policies	AR, pgs. 55–56 SR, pg. 10	
[2-20]	Process to determine remuneration	AR, pgs. 55–57	
[2-21]	Annual total compensation ratio	AR, pg. 55	

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
Strategy, policies and practices			
	[2-22] Statement on sustainable development strategy	SR, pgs. 3–4	
	[2-23] Policy commitments	SR, pgs. 5–6, 11–12	
	[2-24] Embedding policy commitments	SR, pgs. 10–12	
	[2-25] Processes to remediate negative impacts	SR, pgs. 6, 22	
	[2-26] Mechanisms for seeking advice and raising concerns	SR, pgs. 22, 32, 55	
	[2-27] Compliance with laws and regulations	SR, pgs. 56–57	
	[2-28] Membership associations	SR, pgs. 11–14	
Stakeholder engagement			
	[2-29] Approach to stakeholder engagement	SR, pgs. 19–21	
	[2-30] Collective bargaining agreements		TKB is not bound by a collective bargaining agreement and has not employed any persons governed by a collective bargaining agreement. The same working conditions apply to all employees, incl. maximum working hours.

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
Material topics			
GRI 3: Material topics 2021			
	[3-1] Process to determine material topics	SR, pg. 23	
	[3-2] List of material topics	SR, pgs. 7–8	
Strategic thrust “Committed to customers”			
Material topic “Responsible advisory services”			
GRI 3: Material topics 2021			
	[3-3] Management of material topics	SR, pgs. 27–30	
Material topic “Customer orientation”			
GRI 3: Material topics 2021			
	[3-3] Management of material topics	SR, pgs. 31–33	
Own disclosure			
	Customer survey on customer satisfaction and recommendation	SR, pg. 33	

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
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Material topic "Sustainable products and services"

GRI 3: Material topics 2021

[3-3]	Management of material topics	SR, pgs. 34–37	
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Own disclosures

	Monetary value of products and services developed for a specific environmental benefit	SR, pg. 37	
	Share of products and services with ESG criteria	SR, pg. 37	
	Number of advisory sessions carried out by cantonal energy advice centers	SR, pg. 37	

Material topic "Sustainable finance"

GRI 3: Material topics 2021

[3-3]	Management of material topics	SR, pgs. 38–41	
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Own disclosures

	Proportion of assets audited for ecological or social aspects with a positive or negative result	SR, pg. 41	
	Percentage of financial investments linked to ESG criteria	SR, pg. 41	
	CO ₂ emission (Scope 1–2) per invested CHF million of the financing and investment portfolio	SR, pg. 41	

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
Strategic thrust "Responsible towards employees"			
Material topic "Responsibility as an employer"			
GRI 3: Material topics 2021			
[3-3]	Management of material topics	SR, pgs. 43–47	
GRI 401: Employment 2016			
[401-1]	New employee hires and employee turnover	SR, pgs. 90–91	
GRI 404: Training and education 2016			
[404-1]	Average hours of training and education per year per employee	SR, pg. 92	
[404-3]	Percentage of employees receiving regular performance and career development reviews	SR, pg. 43	
Own disclosures			
	Employee survey on satisfaction and commitment	SR, pg. 47	
	Number of absence days	SR, pgs. 47, 94	
	Number of absences longer than four weeks due to overwork and burnout	SR, pg. 47	

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
Material topic "Diversity and equal opportunity"			
GRI 3: Material topics 2021			
[3-3]	Management of material topics	SR, pgs. 43–45, 48–49	
GRI 401: Employment 2016			
[401-3]	Parental leave	SR, pgs. 93–94	
GRI 405: Diversity and equal opportunity 2016			
[405-1]	Diversity of governance bodies and employees	SR, pgs. 49, 94–96	
Own disclosures			
	Degree of employment after parenthood	SR, pg. 97	
	Gender pay gap	SR, pg. 49	
	Proportion of returnees following parenthood at the same function or level	SR, pgs. 49, 98	
	Proportion of part-time employees in management positions	SR, pgs. 49, 98–99	
Strategic thrust "Embedded in society and region"			
Material topic "Economic performance"			
GRI 3: Material topics 2021			
[3-3]	Management of material topics	SR, pgs. 51–52	
GRI 201: Economic Performance 2016			
[201-1]	Direct economic value generated and distributed	SR, pg. 100	

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
Own disclosures			
	Capital ratio	SR, pgs. 52, 101	
	Return on average required equity	SR, pgs. 52, 101	
	Dividend payout ratio	SR, pgs. 52, 101	
Material topic "Corporate governance"			
GRI 3: Material topics 2021			
	[3-3] Management of material topics	SR, pgs. 53–57	
GRI 418: Customer privacy 2016			
	[418-1] Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR, pg. 56	
Own disclosures			
	Number of training days in "Compliance and data protection"	SR, pg. 57	
Material topic "Procurement"			
GRI 3: Material topics 2021			
	[3-3] Management of material topics	SR, pgs. 58–60	
GRI 204: Procurement Practices 2016			
	[204-1] Proportion of spending on local suppliers	SR, pgs. 60, 102	
Material topic "Commitment to the region"			
GRI 3: Material topics 2021			
	[3-3] Management of material topics	SR, pgs. 61–64	

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
GRI 201: Economic Performance 2016			
	[201-1] Direct economic value generated and distributed	SR, pg. 103	
Own disclosures			
	Proportion of contracts with integrated sustainability criteria for sponsorships and events	SR, pgs. 63, 103	
	Number of charitable acts by employees	SR, pgs. 63, 103	
Strategic thrust "Gentle on the environment"			
Material topic "Climate and GHG emissions"			
GRI 3: Material topics 2021			
	[3-3] Management of material topics	SR, pgs. 65–69	
GRI 305: Emissions 2016			
	[305-1] Direct GHG emissions (Scope 1)	SR, pgs. 69, 106	
	[305-2] Indirect energy-related GHG emissions (Scope 2)	SR, pgs. 69, 106	
	[305-3] Other indirect GHG emissions (Scope 3)	SR, pgs. 69, 107	
	[305-4] GHG emissions intensity	SR, pg. 107	
Own disclosure			
	Reduction of GHG emissions (Scope 1–3) relative to base year 2019/2020	SR, pg. 107	

GRI Standard/ other source	Disclosure	Location	Additional information and omissions
Material topic "Energy consumption"			
GRI 3: Material topics 2021			
[3-3]	Management of material topics	SR, pgs. 65–67, 70–71	
GRI 302: Energy 2016			
[302-1]	Energy consumption within the organization	SR, pg. 105	
[302-3]	Energy consumption outside of the organization	SR, pg. 105	
[302-3]	Energy intensity	SR, pg. 105	
Own disclosures			
	Reduction of energy consumption (within and outside the organization relative to the base year 2019)	SR, pg. 105	
	Consumption of non-renewable primary energy	SR, pg. 106	
Material topic "Waste and resource management"			
GRI 3: Material topics 2021			
[3-3]	Management of material topics	SR, pgs. 65–67, 72–73	
GRI 301: Materials 2016			
[301-1]	Materials used by weight or volume	SR, pg. 104	
[301-2]	Recycled input materials used	SR, pgs. 72, 104	
Own disclosure			
	Water consumption	SR, pg. 107	