

# GRI Index

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. 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 2025 – 31 December 2025.

GRI 1 used: GRI 1: Foundation 2021

GRI Standard/ Source	Disclosure	Location	Additional information and omissions
<b>General disclosures</b>			
<b>The organization and its reporting practices</b>			
GRI 2: General Disclosures 2021			
[2-1]	Organizational details	AR pgs. 53–54, 138	
[2-2]	Entities included in the organization’s sustainability reporting	GRI SR: pg. 74	
[2-3]	Reporting period, frequency and contact point	GRI SR: pg. 74	
[2-4]	Restatement of information		No restatements of previously published information are necessary.
[2-5]	External assurance	GRI SR: pgs. 73–74	
<b>Activities and workers</b>			
GRI 2: General Disclosures 2021			
[2-6]	Activities, value chain and other business relationships	AR: pg. 78 GRI SR: pgs. 4, 10–11	
[2-7]	Employees	GRI SR: pg. 65	
[2-8]	Workers who are not employees	GRI SR: pg. 65	
<b>Governance</b>			
GRI 2: General Disclosures 2021			
[2-9]	Governance structure and composition	AR: pgs. 54–61, 64–69 GRI SR: pgs. 8–10	
[2-10]	Nomination and selection of the highest governance body	AR: pg. 59	
[2-11]	Chair of the highest governance body	AR: pgs. 55–56	
[2-12]	Role of the highest governance body in overseeing the management of impacts	GRI SR: pgs. 8–9	
[2-13]	Delegation of responsibility for managing impacts	GRI SR: pgs. 8–10	
[2-14]	Role of the highest governance body in sustainability reporting	GRI SR: pgs. 8–9	
[2-15]	Conflicts of interest	AR: pg. 59	
[2-16]	Communication of critical concerns	GRI SR: pg. 14	Omission – information not available/incomplete: There is currently no inventory showing the number of critical concerns reported. The creation of a data collection process is planned for 2026.
[2-17]	Collective knowledge of the highest governance body	GRI SR: pgs. 8–9	
[2-18]	Evaluation of the performance of the highest governance body	GRI SR: pgs. 8–9	

GRI Standard/ Source	Disclosure	Location	Additional information and omissions
[2-19]	Remuneration policies	AR: pgs. 69–71 GRI SR: pgs. 8, 13, 41	
[2-20]	Process to determine remuneration	AR: pgs. 69–71 GRI SR: pgs. 8, 41	
[2-21]	Annual total compensation ratio	AR: pg. 70	
<b>Strategy, policies and practices</b>			
GRI 2: General Disclosures 2021			
[2-22]	Statement on sustainable development strategy	GRI SR: pg. 3	
[2-23]	Policy commitments	GRI SR: pgs. 5, 7–9, 11	
[2-24]	Embedding policy commitments	GRI SR: pgs. 8–10	
[2-25]	Processes to remediate negative impacts	GRI SR: pgs. 5, 14	
[2-26]	Mechanisms for seeking advice and raising concerns	GRI SR: pgs. 14, 23–24, 41	
[2-27]	Compliance with laws and regulations	GRI SR: pgs. 40–41	
[2-28]	Membership in associations and interest groups	GRI SR: pgs. 10–11	
<b>Stakeholder engagement</b>			
GRI 2: General Disclosures 2021			
[2-29]	Approach to stakeholder engagement	GRI SR: pgs. 13–14	
[2-30]	Collective bargaining agreements	GRI SR: pg. 65	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. the maximum working hours.
<b>Material topics</b>			
GRI 3: Material Topics 2021			
[3-1]	Process to determine material topics	GRI SR: pg. 15	
[3-2]	List of material topics	GRI SR: pgs. 6–7	Compared to the previous year, the topics of “Climate and GHG emissions,” “Energy consumption,” and “Waste and resource management” have been merged to form the new topic of “Climate and environment.” The topics of “Responsibility as an employer” and “Equal opportunities and diversity” have been bundled under “Employer responsibility and diversity.” The topic “Economic performance” has been deleted.
<b>Material topic “Climate and environment”</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 16–19	
GRI 301: Materials 2016			
[301-1]	Materials used by weight or volume	GRI SR: pg. 60	
[301-2]	Recycled input materials used	GRI SR: pg. 60	
GRI 302: Energy 2016			
[302-1]	Energy consumption within the organization	GRI SR: pg. 60	
[302-3]	Energy consumption outside of the organization	GRI SR: pg. 60	
[302-3]	Energy intensity	GRI SR: pg. 60	

<b>GRI Standard/ Source</b>	<b>Disclosure</b>	<b>Location</b>	<b>Additional information and omissions</b>
GRI 305: Emissions 2016			
[305-1]	Direct GHG emissions (Scope 1)	GRI SR: pg. 61 CR TCFD: pgs. 32–34	
[305-2]	Indirect energy-related GHG emissions (Scope 2)	GRI SR: pg. 61 CR TCFD: pgs. 32–34	
[305-3]	Other indirect GHG emissions (Scope 3)	GRI SR: pgs. 61–62 CR TCFD: pgs. 33–38	
[305-4]	GHG emissions intensity	GRI SR: pg. 62	
Own disclosure			
	Water consumption	GRI SR: pg. 62	
<b>Material topic “Responsible advisory services”</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 21–25	
Own disclosure			
	Sustainability-related training	GRI SR: pgs. 23, 32, 62–63	
	Digital accessibility of the TKB website	GRI SR: pgs. 22, 63	
	Customer centricity	GRI SR: pgs. 23, 25, 63	
	Number of advisory sessions conducted by energy advice centers	GRI SR: pgs. 33, 63	
<b>Material topic “Sustainable products”</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 26–29	
Own disclosure			
	Proportion of products and services with ESG criteria	GRI SR: pg. 63	
	Monetary value of products and services developed for a specific environmental benefit	GRI SR: pgs. 63–64	
<b>Material topic “Sustainable finance”</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 30–33	
Own disclosure			
	Proportion of assets screened for ecological or social criteria with a positive or negative result	GRI SR: pg. 64	
	Percentage of financial investments linked to ESG criteria	GRI SR: pg. 64	
	Carbon emissions (Scopes 1–2) per invested CHF million of the financing and investment portfolio	GRI SR: pg. 64	
<b>Material topic “Employer responsibility and diversity”</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 34–38	
GRI 401: Employment 2016			
[401-1]	New employee hires and employee turnover	GRI SR: pgs. 65–66	

GRI Standard/ Source	Disclosure	Location	Additional information and omissions
[401-3]	Parental leave	GRI SR: pg. 68	
GRI 404: Training and Education 2016			
[404-1]	Average hours of training and education per year per employee	GRI SR: pg. 66	
[404-3]	Percentage of employees receiving regular performance and career development reviews	GRI SR: pg. 67	
GRI 405: Diversity and Equal Opportunity 2016			
[405-1]	Diversity of governance bodies and employees	GRI SR: pgs. 37, 38, 68-69	
Own disclosure			
	Employee survey on satisfaction and commitment	GRI SR: pg. 67	
	Number of absence days	GRI SR: pgs. 37, 67	
	Number of counseling cases due to conflicts/stressful situations in the workplace	GRI SR: pgs. 37, 67	
	Entry-level hiring rate	GRI SR: pgs. 38, 67	
	Proportion of returnees after parental leave at the same function(al level)	GRI SR: pgs. 38, 69	
	Proportion of part-time employees in management positions	GRI SR: pg. 70	
	Proportion of management positions that can be filled by internal candidates	GRI SR: pgs. 38, 70	
<b>Material topic "Corporate governance (business ethics)"</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 39-42	
Own disclosure			
	Number of training days in Compliance	GRI SR: pg. 71	
<b>Material topic "Information security, cyber security and data protection"</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 43-46	
GRI 418: Customer Privacy 2016			
[418-1]	Substantiated complaints concerning breaches of customer data privacy and losses of customer data	GRI SR: pgs. 45, 71	No substantiated complaints regarding breaches of customer data privacy or reportable incidents were received from supervisory or regulatory authorities in 2025.
Own disclosure			
	Reportable cyber attacks:	GRI SR: pgs. 45, 71	
	Reportable data losses	GRI SR: pgs. 45, 71	
	Data protection incidents that have occurred	GRI SR: pg. 71	
	Requests submitted regarding the rights of data subjects	GRI SR: pg. 71	
	Complaints submitted regarding data protection breaches	GRI SR: pg. 71	
	Training on information security, cyber security and data protection	GRI SR: pgs. 46, 71	

<b>GRI Standard/ Source</b>	<b>Disclosure</b>	<b>Location</b>	<b>Additional information and omissions</b>
<b>Material topic "Procurement"</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 47-49	
GRI 204: Procurement Practices 2016			
[204-1]	Proportion of spending on local suppliers	GRI SR: pg. 72	
<b>Material topic "Commitment to the region"</b>			
GRI 3: Material Topics 2021			
[3-3]	Management of material topics	GRI SR: pgs. 50-52	
GRI 201: Economic Performance 2016			
[201-1]	Direct economic value generated and distributed	GRI SR: pg. 72	
Own disclosure			
	Proportion of contracts of key sponsorship commitments that include sustainability criteria	GRI SR: pgs. 51, 72	
	Number of community service missions by employees	GRI SR: pgs. 51, 72	
	Monetary value of employee volunteering	GRI SR: pg. 72	