

Sustainability Report 2024 Content Indexes

ESG Guide Content Index

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))

Requirements, Subject Areas, Aspects, General Disclosures and KPIs

Mandatory Disclosure Requirements

Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	<ul style="list-style-type: none"> This Report – Our Approach to Sustainability (pages 10 to 12) AR – Corporate Governance Report (pages 82 to 102) AR – Risk Committee Report (pages 110 to 115) AR – Corporate Responsibility Committee Report (pages 125 and 126) Website – Sustainability (Governance) section
Reporting Principles	A description of, or an explanation on, the application of the Reporting Principles (Materiality, Quantitative and Consistency) in the preparation of the ESG report	<ul style="list-style-type: none"> This Report – About this Report (page 61)
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report.	<ul style="list-style-type: none"> This Report – About this Report (page 61)

'Comply or explain' Provisions

A. Environmental

Aspect A1: Emissions

General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	<ul style="list-style-type: none"> This Report – Our Approach to Sustainability (page 11) This Report – Performance Summary (pages 52 and 53) AR – Corporate Responsibility Committee Report (pages 125 and 126) Website – Sustainability (Governance) section
KPI A1.1	The types of emissions and respective emissions data	<ul style="list-style-type: none"> This Report – Performance Summary (pages 52 and 53)
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and, where appropriate, intensity	<ul style="list-style-type: none"> This Report – Performance Summary (pages 52 and 53)
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity	<ul style="list-style-type: none"> This Report – Performance Summary (page 54)
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity	<ul style="list-style-type: none"> This Report – Performance Summary (page 54)
KPI A1.5	Description of emission target(s) set and steps taken to achieve them	<ul style="list-style-type: none"> This Report – Climate Resilience and Mitigation (pages 28 to 35) This Report – Performance Summary (pages 52 and 53)
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them	<ul style="list-style-type: none"> This Report – Climate Resilience and Mitigation (pages 33 to 35) This Report – Performance Summary (page 54)

Requirements, Subject Areas, Aspects, General Disclosures and KPIs		Locations of Disclosure or Remarks (AR: 2024 Annual Report ; Website: HKEX Group website/ HKEX Market website)
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	<ul style="list-style-type: none"> This Report – Our Approach to Sustainability (page 11) AR – Corporate Responsibility Committee Report (pages 125 and 126) Website – Sustainability (Governance) section
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	<ul style="list-style-type: none"> This Report – Performance Summary (page 53)
KPI A2.2	Water consumption in total and intensity	This indicator is not material to the Group in view of our business nature in the financial services industry.
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	<ul style="list-style-type: none"> This Report – Climate Resilience and Mitigation (pages 33 to 35)
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them	While water consumption is not material to the Group in view of its business nature in the financial services industry, the Group does not encounter any issues in sourcing water.
KPI A2.5	Total packaging material used for finished products, and if applicable, with reference to per unit produced	This indicator is not material to the Group because our operations do not involve packaging material used for finished products.
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources	<ul style="list-style-type: none"> This Report – Our Approach to Sustainability (page 11) Website – Sustainability (Governance) section
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and actions taken to manage them	<ul style="list-style-type: none"> This Report – Climate Resilience and Mitigation (pages 28 to 35) This Report – People and Community (pages 43 to 45) This Report – Responsible Business (pages 51) Website – Sustainability (HKEX Foundation) section
Aspect A4: Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer	<ul style="list-style-type: none"> This Report – Our Approach to Sustainability (page 11) This Report – Climate Resilience and Mitigation (pages 32 to 35) Website – Sustainability (Governance) section
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer and the actions taken to manage them	<ul style="list-style-type: none"> This Report – Sustainable Finance (pages 18 to 24) This Report – Climate Resilience and Mitigation (pages 28 to 35) This Report – People and Community (pages 43 to 45) Website – Sustainability (HKEX Foundation) section

Locations of Disclosure or Remarks(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))**Requirements, Subject Areas, Aspects, General Disclosures and KPIs****B. Social**

Employment and Labour Practices

Aspect B1: Employment

General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	<ul style="list-style-type: none"> • This Report – People and Community (pages 38 to 42) • This Report – Responsible Business (pages 48 and 49) • This Report – Performance Summary (page 55) • AR – Remuneration Committee Report (pages 116 to 124) • Website – About HKEX (Careers at HKEX) section • Website – HKEX Code of Conduct
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	<ul style="list-style-type: none"> • This Report – Performance Summary (pages 55 and 56)
KPI B1.2	Employee turnover rate by gender, age group and geographical region	<ul style="list-style-type: none"> • This Report – Performance Summary (page 56)

Aspect B2: Health and Safety

General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards	<ul style="list-style-type: none"> • This Report – People and Community (pages 38 to 41) • This Report – Responsible Business (page 51) • This Report – Performance Summary (page 59) • Website – HKEX Code of Conduct
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	<ul style="list-style-type: none"> • This Report – Performance Summary (page 59)
KPI B2.2	Lost days due to work injury	<ul style="list-style-type: none"> • This Report – Performance Summary (page 59)
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	<ul style="list-style-type: none"> • This Report – Responsible Business (page 51) • This Report – Performance Summary (page 59)

Aspect B3: Development and Training

General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	<ul style="list-style-type: none"> • This Report – People and Community (pages 38 and 39) • This Report – Responsible Business (pages 48 to 51) • Website – Sustainability (Governance) section
KPI B3.1	The percentage of employees trained by gender and employee category	<ul style="list-style-type: none"> • This Report – Performance Summary (page 58)
KPI B3.2	The average training hours completed per employee by gender and employee category	<ul style="list-style-type: none"> • This Report – Performance Summary (page 58)

Requirements, Subject Areas, Aspects, General Disclosures and KPIs		Locations of Disclosure or Remarks (AR: 2024 Annual Report ; Website: HKEX Group website/ HKEX Market website)
Aspect B4: Labour Standards		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	<ul style="list-style-type: none"> This Report – Performance Summary (page 55) Website – HKEX Code of Conduct
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	<ul style="list-style-type: none"> Website – Sustainability (Responsible Business) section
KPI B4.2	Description of steps taken to eliminate child and forced labour practices when discovered	<ul style="list-style-type: none"> Website – Sustainability (Responsible Business) section Website – HKEX Code of Conduct
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain	<ul style="list-style-type: none"> This Report – Responsible Business (pages 50 and 51) AR – Risk Committee Report (pages 110 to 115) Website – Sustainability (Governance) section
KPI B5.1	Number of suppliers by geographical region	<ul style="list-style-type: none"> This Report – Performance Summary (page 59)
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	<ul style="list-style-type: none"> This Report – Responsible Business (pages 50 and 51) This Report – Performance Summary (page 59) AR – Risk Committee Report (pages 110 to 115) Website – Sustainability (Governance) section
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	<ul style="list-style-type: none"> This Report – Climate Resilience and Mitigation (page 34) This Report – Responsible Business (pages 50 and 51) This Report – Performance Summary (page 59) AR – Risk Committee Report (pages 110 to 115) Website – Sustainability (Governance) section
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	<ul style="list-style-type: none"> This Report – Climate Resilience and Mitigation (page 34) This Report – Responsible Business (pages 50 and 51) Website – Sustainability (Governance) section

Locations of Disclosure or Remarks(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))**Requirements, Subject Areas, Aspects, General Disclosures and KPIs****Aspect B6: Product Responsibility**

General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	<ul style="list-style-type: none"> • This Report – Responsible Business (pages 48 to 50) • This Report – Performance Summary (page 60) • AR – Directors' Report (pages 127 to 134) • Website – HKEX Code of Conduct • Website – Privacy Notice
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	This indicator is not material to the Group in view of its business nature in the financial services industry
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	<ul style="list-style-type: none"> • This Report – Performance Summary (page 60) • Website – Contact section
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	<ul style="list-style-type: none"> • Website – HKEX Code of Conduct
KPI B6.4	Description of quality assurance process and recall procedures.	<ul style="list-style-type: none"> • This Report – Responsible Business (pages 48 to 50)
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	<ul style="list-style-type: none"> • This Report – Responsible Business (page 48 to 51) • This Report – Performance Summary (page 60) • AR – Risk Committee Report (pages 110 to 115) • Website – Privacy Notice

Aspect B7: Anti-corruption

General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	<ul style="list-style-type: none"> • This Report – Responsible Business (pages 48 to 51) • This Report – Performance Summary (pages 59 and 60) • AR – Risk Committee Report (pages 110 to 115) • AR – Directors' Report (pages 127 to 134) • Website – HKEX Code of Conduct
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	<ul style="list-style-type: none"> • This Report – Performance Summary (page 60)
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	<ul style="list-style-type: none"> • This Report – Responsible Business (pages 48 and 49) • This Report – Performance Summary (page 60) • AR – Audit Committee Report (pages 107 to 109) • Website – HKEX Code of Conduct • Website – Contact (Whistleblowing) section
KPI B7.3	Description of anti-corruption training provided to directors and staff.	<ul style="list-style-type: none"> • This Report – Responsible Business (pages 48 and 49) • This Report – Performance Summary (pages 60) • Website – HKEX Director's Handbook • Website – HKEX Code of Conduct

Requirements, Subject Areas, Aspects, General Disclosures and KPIs		Locations of Disclosure or Remarks (AR: 2024 Annual Report ; Website: HKEX Group website/ HKEX Market website)
Community		
Aspect B8: Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities takes into consideration communities' interests.	<ul style="list-style-type: none"> This Report – People and Community (pages 42 to 45) Website – Sustainability (Governance) section Website – Sustainability (HKEX Foundation) section
KPI B8.1	Focus areas of contribution.	<ul style="list-style-type: none"> This Report – People and Community (pages 42 to 45) Website – Sustainability (HKEX Foundation) section
KPI B8.2	Resources contributed to the focus areas.	<ul style="list-style-type: none"> This Report – People and Community (pages 42 to 45) This Report – Performance Summary (page 60) Website – Sustainability (HKEX Foundation) section

GRI Content Index

HKEX 2024 Sustainability Report references selected disclosures, or parts of their content, of the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards). The Report's content and the corresponding disclosures of the GRI Standards are presented below:

Message from Our Chairman

GRI 2: General Disclosure 2021

2-22	Statement from sustainability development strategy
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Message from Our CEO

GRI 2: General Disclosure 2021

2-22	Statement from sustainability development strategy
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About HKEX

GRI 2: General Disclosure 2021

2-1	Organizational details
2-2	Entities included in the organization's sustainability reporting
2-6	Activities, value chain and other business relationships

Our Approach to Sustainability

GRI 102: General Disclosure 2021

2-9	Governance structure and composition
2-12	Role of the highest governance body in overseeing the management of impacts
2-13	Delegation of responsibility for managing impacts
2-16	Communication of critical concerns
2-19	Remuneration policies
2-23	Policy commitments
2-24	Embedding policy commitments
2-29	Approach to stakeholder engagement

GRI 3: Material Topics 2021

3-1	Process to determine material topics
3-2	List of material topics
3-3	Management of material topics

Sustainable Finance

GRI 3: Material Topics 2021

3-3	Management of material topics
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Climate Resilience and Mitigation

GRI 3: Material Topics 2021

3-3	Management of material topics
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People and Community

GRI 3: Material Topics 2021

3-3 Management of material topics

GRI 403: Occupational Health and Safety 2018

403-5 Worker training on occupational health and safety

403-6 Promotion of worker health

GRI 404: Training and Education 2016

404-2 Programs for upgrading employee skills and transition assistance programmes

Responsible Business

GRI 2: General Disclosure 2021

2-25 Processes to remediate negative impacts

2-26 Mechanisms for seeking advice and raising concerns

GRI 205: Anti-corruption 2016

205-2 Communication and training about anti-corruption policies and procedures

GRI 3: Material Topics 2021

3-3 Management of material topics

GRI 403: Occupational Health and Safety 2018

403-1 Occupational health and safety management system

403-2 Hazard identification, risk assessment, and incident investigation

403-5 Worker training on occupational health and safety

GRI 407: Freedom of Association and Collective Bargaining 2016

407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

Performance Summary

GRI 2: General Disclosure 2021

2-4 Restatements of information

2-7 Employees

2-21 Annual total compensation ratio

2-27 Compliance with laws and regulations

GRI 204: Procurement Practices 2016

204-1 Proportion of spending on local suppliers

GRI 205: Anti-corruption 2016

205-2 Communication and training about anti-corruption policies and procedures

205-3 Confirmed incidents of corruption and actions taken

GRI 206: Anti-competitive Behavior 2016

206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices

GRI 302: Energy 2016

302-1 Energy consumption within the organization

302-3 Energy intensity

GRI 305: Emissions 2016	
305-1	Direct (Scope 1) GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions
305-3	Other indirect (Scope 3) GHG emissions
305-4	GHG emissions intensity
305-5	Reduction of GHG emissions
GRI 307: Environmental Compliance 2016	
307-1	Non-compliance with environmental laws and regulations
GRI 308: Supplier Environmental Assessment 2016	
308-2	Negative environmental impacts in the supply chain and actions taken
GRI 401: Employment 2016	
401-1	New employee hires and employee turnover
401-3	Parental leave
GRI 403: Occupational Health and Safety 2018	
403-9	Work related injuries
GRI 404: Training and Education 2016	
404-1	Average hours of training per year per employee
GRI 405: Diversity and Equal Opportunity 2016	
405-1	Diversity of governance bodies and employees
405-2	Ratio of basic salary and remuneration of women to men
GRI 406: Non-discrimination 2016	
406-1	Incidents of discrimination and corrective actions taken
GRI 413: Local Communities 2016	
413-1	Operations with local community engagement, impact assessments, and development programs
GRI 414: Supplier Social Assessment 2016	
414-2	Social environmental impacts in the supply chain and actions taken
GRI 417: Marketing and Labeling 2016	
417-2	Incidents of non-compliance concerning product and service information and labelling
417-3	Incidents of non-compliance concerning marketing communications
GRI 418: Customer Privacy 2016	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data

About this Report

GRI 1: Foundation 2021	
GRI 2: General Disclosure 2021	
2-2	Entities included in the organization's sustainability reporting
2-3	Reporting period, frequency and contact point
2-5	External assurance
2-14	Highest governance body's role in sustainability reporting

Verification Statement

GRI 2: General Disclosure 2021	
2-5	External assurance

IFRS S2 Climate-Related Disclosures Content Index

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/HKEX Market website](#))

Disclosures Requirements

Governance

IFRS S2- 6(a)	<p>The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities, including the information about:</p> <ul style="list-style-type: none"> (i) How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s). (ii) How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities. (iii) How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities. (iv) How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities. (v) How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies. 	<ul style="list-style-type: none"> • This Report – Our Approach to Sustainability (pages 10 to 12) • AR – Corporate Governance Report (pages 82 to 102) • AR – Risk Committee Report (pages 110 to 115) • AR – Remuneration Committee Report (pages 116 to 124) • AR – Corporate Responsibility Committee Report (pages 125 and 126) • Website – Sustainability (Governance) section
IFRS S2- 6(b)	<p>Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</p> <ul style="list-style-type: none"> (i) Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee. (ii) Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 	<ul style="list-style-type: none"> • This Report – Our Approach to Sustainability (pages 10 to 12) • Website – Sustainability (Governance) section

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))

Disclosures Requirements**Strategy****Climate-related risks and opportunities**

IFRS S2-10(a)	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	<ul style="list-style-type: none">This Report – Climate Resilience and Mitigation (pages 28 to 30)
IFRS S2-10(b)	For each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	
IFRS S2-10(c)	For each climate-related risk and opportunity the entity has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur.	
IFRS S2-10(d)	How the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	

Business model and value chain

IFRS S2-13(a)	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	<ul style="list-style-type: none">This Report – Sustainable Finance (pages 18 to 24)This Report – Climate Resilience and Mitigation (pages 28 to 30)
IFRS S2-13(b)	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))

Disclosures Requirements

Strategy and decision-making

IFRS S2-14(a)	<p>How the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation, including the information about:</p> <ul style="list-style-type: none">(i) Current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments).(ii) Current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications).(iii) Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains).(iv) Any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.(v) How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets.	<ul style="list-style-type: none">• This Report – Sustainable Finance (pages 18 to 24)• This Report – Climate Resilience and Mitigation (pages 31 to 35)
IFRS S2-14(b)	<p>How the entity is resourcing, and plans to resource, the activities disclosed in accordance with 14(a).</p>	
IFRS S2-14(c)	<p>Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).</p>	

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))

Disclosures Requirements**Financial position, financial performance and cash flows**

IFRS S2-15(a)	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects)	<ul style="list-style-type: none"> • This Report – Sustainable Finance (pages 18 to 22) • This Report – Climate Resilience and Mitigation (pages 29 and 30)
IFRS S2-15(b)	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	
IFRS S2-16(a)	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	In lack of the reasonable and supportable information available, we are unable to determine the quantitative financial effects of climate-related risks and opportunities without undue cost or efforts for the time being. In 2025, we plan to refresh our climate resilience analysis, helping to inform us how climate-related risks and opportunities might affect our financial position, financial performance and cash flows.
IFRS S2-16(b)	The climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	
IFRS S2-16(c)	<p>How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:</p> <ul style="list-style-type: none"> (i) Its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to. (ii) Its planned sources of funding to implement its strategy 	
IFRS S2-16(d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	

Locations of Disclosure or Remarks

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Disclosures Requirements

Climate Resilience

IFRS S2-22(a)	<p>The entity's assessment of its climate resilience as at the reporting date, including the information about:</p> <ul style="list-style-type: none">(i) The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis.(ii) The significant areas of uncertainty considered in the entity's assessment of its climate resilience.(iii) The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including:<ul style="list-style-type: none">(1) The availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities.(2) The entity's ability to redeploy, repurpose, upgrade or decommission existing assets.(3) The effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience	<ul style="list-style-type: none">• This Report – Climate Resilience and Mitigation (page 31)
IFRS S2-22(b)	<p>How and when the climate-related scenario analysis was carried out, including the information about:</p> <ul style="list-style-type: none">(i) The inputs the entity used, including:<ul style="list-style-type: none">(1) Which climate-related scenarios the entity used for the analysis and the sources of those scenarios.(2) Whether the analysis included a diverse range of climaterelated scenarios.(3) Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.(4) Whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change.(5) Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.(6) The time horizons the entity used in the analysis.(7) What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis).	<ul style="list-style-type: none">• This Report – Climate Resilience and Mitigation (page 31)

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))

Disclosures Requirements

- (ii) The key assumptions the entity made in the analysis, including assumptions about:
 - (1) Climate-related policies in the jurisdictions in which the entity operates.
 - (2) Macroeconomic trends.
 - (3) National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources).
 - (4) Energy usage and mix.
 - (5) Developments in technology.
- (iii) The reporting period in which the climate-related scenario analysis was carried out.

Risk Management

IFRS S2-25(a)	<p>The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:</p> <ul style="list-style-type: none">(i) The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).(ii) Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks.(iii) How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria).(iv) Whether and how the entity prioritises climate-related risks relative to other types of risk.(v) How the entity monitors climate-related risks.(vi) Whether and how the entity has changed the processes it uses compared with the previous reporting period.	<ul style="list-style-type: none">• This Report – Climate Resilience and Mitigation (pages 28 to 32)• AR – Risk Committee Report (pages 110 to 115) <p>Remarks: Climate-related risks has been integrated as part of the overall risk management framework, details of how we prioritise climate-related risks are not yet disclosed at this stage.</p>
IFRS S2-25(b)	<p>The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.</p>	
IFRS S2-25(c)	<p>The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity’s overall risk management process.</p>	

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))

Disclosures Requirements

Metrics and targets

Climate-related metrics

IFRS S2-29(a)	<p>Information relevant to the cross-industry metric categories of greenhouse gases, including:</p> <ul style="list-style-type: none">(i) Absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO₂ equivalent, classified as:<ul style="list-style-type: none">(1) Scope 1 greenhouse gas emissions.(2) Scope 2 greenhouse gas emissions.(3) Scope 3 greenhouse gas emissions.(ii) Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions.(iii) The approach used to measure greenhouse gas emissions including:<ul style="list-style-type: none">(1) The measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions.(2) The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions.(3) Any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.(iv) For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between:<ul style="list-style-type: none">(1) The consolidated accounting group.(2) Other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries).(v) Location-based Scope 2 greenhouse gas emissions, and the information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions.	<ul style="list-style-type: none">• This Report – Performance Summary (pages 52 and 53)
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Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/HKEX Market website](#))

Disclosures Requirements

	<p>(vi) For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57:</p> <p>(1) The categories included within the entity’s measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>(2) Additional information about the entity’s Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity’s activities include asset management, commercial banking or insurance.</p>	
IFRS S2-29(b)	Climate-related transition risks – the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	In lack of the reasonable and supportable information available, we are unable to determine the quantitative financial effects of climate-related risks and opportunities without undue cost or efforts for the time being. In 2025, we plan to refresh our climate resilience analysis, helping to inform us how climate-related risks and opportunities might affect our financial position, financial performance and cash flows.
IFRS S2-29(c)	Climate-related physical risks – the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	
IFRS S2-29(d)	Climate-related opportunities – the amount and percentage of assets or business activities aligned with climate-related opportunities.	
IFRS S2-29(e)	Capital deployment – the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	
IFRS S2-29(f)	<p>Internal carbon prices, including the information about:</p> <p>(i) An explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis).</p> <p>(ii) The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions</p>	<ul style="list-style-type: none"> • Not applicable. We are not applying internal carbon prices.
IFRS S2-29(g)	<p>Remuneration, including the information about:</p> <p>(i) A description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)).</p> <p>(ii) The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.</p>	<ul style="list-style-type: none"> • This Report – Our Approach to Sustainability (page 11) • AR – Remuneration Committee Report (pages 116 to 124)

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))

Disclosures Requirements**Climate-related targets**

IFRS S2-33(a)	The metric used to set the target.	<ul style="list-style-type: none"> This Report – Climate Resilience and Mitigation (pages 32 and 33) Website – Sustainability (Climate Resilience and Mitigation) section
IFRS S2-33(b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).	
IFRS S2-33(c)	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).	
IFRS S2-33(d)	The period over which the target applies.	
IFRS S2-33(e)	The base period from which progress is measured.	
IFRS S2-33(f)	Any milestones and interim targets.	
IFRS S2-33(g)	If the target is quantitative, whether it is an absolute target or an intensity target	
IFRS S2-33(h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	
IFRS S2-34(a)	Whether the target and the methodology for setting the target has been validated by a third party.	<ul style="list-style-type: none"> This Report – Climate Resilience and Mitigation (pages 32 and 33)
IFRS S2-34(b)	The entity’s processes for reviewing the target.	<ul style="list-style-type: none"> This Report – Performance Summary (pages 52 and 53)
IFRS S2-34(c)	The metrics used to monitor progress towards reaching the target.	
IFRS S2-34(d)	Any revisions to the target and an explanation for those revisions.	
IFRS S2-35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity’s performance.	<ul style="list-style-type: none"> This Report – Performance Summary (pages 52 and 53)

Locations of Disclosure or Remarks

(AR: [2024 Annual Report](#); Website: [HKEX Group website/ HKEX Market website](#))

Disclosures Requirements

IFRS S2-36(a)	Which greenhouse gases are covered by the target.	<ul style="list-style-type: none">This Report – Climate Resilience and Mitigation (pages 32 and 33)
IFRS S2-36(b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	<ul style="list-style-type: none">This Report – Performance Summary (pages 52 and 53)
IFRS S2-36(c)	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.	Remarks: Our emissions targets are derived using a cross-sector approach.
IFRS S2-36(d)	Whether the target was derived using a sectoral decarbonisation approach.	
IFRS S2-36(e)	The entity’s planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target, including the information about: <ul style="list-style-type: none">(i) The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.(ii) Which third-party scheme(s) will verify or certify the carbon credits.(iii) The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.(iv) Any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	