

国际财务报告可持续披露准则内容索引



《国际财务报告准则可持续披露准则第2号 - 气候相关披露》内容索引

《国际财务报告准则可持续披露准则第2号 — 气候相关披露》(IFRS S2) 由国际可持续准则理事会 (ISSB) 于 2023 年 6 月推出，标志了全球金融市场在可持续发展领域相关披露的新进程，有助于增强企业可持续发展信息的可信度，并提升投资决策的全面性。作为香港房地产开发行业的先导，集团参考 IFRS S2 作出相关披露。未来，我们将继续提升信息披露的全面性及透明度，探索将 ISSB 的《国际财务报告可持续披露准则第1号 — 可持续相关财务信息披露一般要求》(IFRS S1) 和其他相关标准纳入可持续发展报告披露的可行性。IFRS S2 内容索引仅提供英文版本。

Reference Paragraph & IFRS Core Content

Reference Chapters/Remarks

Governance

5	The objective of climate-related financial disclosures on governance is to enable users of general purpose financial reports to understand the governance processes, controls and procedures an entity uses to monitor, manage and oversee climate-related risks and opportunities.	
6	To achieve this objective, an entity shall disclose information about: (a) 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. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about: (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; and (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 (see paragraphs 33-36), including whether and how related performance metrics are included in remuneration policies (see paragraph 29(g)). (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: (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; and (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.	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD Governing Our Value - Solidifying Our ESG Governance Structure; Risk Management and Internal Control

Reference Paragraph & IFRS Core Content

Reference Chapters/Remarks

Strategy

8	The objective of climate-related financial disclosures on strategy is to enable users of general purpose financial reports to understand an entity's strategy for managing climate-related risks and opportunities.	
9	Specifically , an entity shall disclose information to enable users of general purpose financial reports to understand:	
	(a) the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD
	(b) the current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain;	
	(c) the effects of those climate-related risks and opportunities on the entity's strategy and decision-making , including information about its climate-related transition plan;	
	(d) the effects of those climate-related risks and opportunities on the entity's financial position , financial performance and cash flows for the reporting period , and their anticipated effects on the entity's financial position , financial performance and cash flows over the short , medium and long term , taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning; and	
	(e) the climate resilience of the entity's strategy and its business model to climate-related changes , developments and uncertainties , taking into consideration the entity's identified climate-related risks and opportunities.	

Climate-related Risks and Opportunities

10	An entity shall disclose information that enables users of general purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically , the entity shall:	
	(a) describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD
	(b) explain , 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;	
	(c) specify , 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; and	
	(d) explain 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.	

Reference Paragraph & IFRS Core Content

Reference Chapters/Remarks

Business Model and Value Chain

13	An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically , the entity shall disclose:	
	(a) a description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain; and	Information not available. The Group will consider the feasibility of disclosing further information regarding our Business Model and Value Chain in the future.
	(b) a description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated.	

Strategy and Decision-making

14	An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically , the entity shall disclose:	
	(a) information about 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. Specifically , the entity shall disclose information about:	Information not available. The Group will consider the feasibility of disclosing further information regarding our Business Model and Value Chain in the future.
	(i) current and anticipated changes to the entity's business model , including its resource allocation , to address climate-related risks and opportunities;	
	(ii) current and anticipated direct mitigation and adaptation efforts;	
	(iii) current and anticipated indirect mitigation and adaptation efforts;	
	(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; and	
	(v) how the entity plans to achieve any climate-related targets , including any greenhouse gas emissions targets.	
	(b) information about how the entity is resourcing , and plans to resource , the activities disclosed.	
	(c) quantitative and qualitative information about the progress of plans disclosed in previous reporting periods.	

Financial Position , Financial Performance and Cash Flows

15	An entity shall disclose information that enables users of general purpose financial reports to understand:	
	(a) the effects of climate-related risks and opportunities on the entity's financial position , financial performance and cash flows for the reporting period; and	Information not available. The Group will consider the feasibility of disclosing further information regarding our Business Model and Value Chain in the future.
	(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.	

Reference Paragraph & IFRS Core Content

Reference Chapters/Remarks

Financial Position , Financial Performance and Cash Flows

16 Specifically , an entity shall disclose quantitative and qualitative information about:

(a) how climate-related risks and opportunities have affected its financial position , financial performance and cash flows for the reporting period;

(b) the climate-related risks and opportunities identified 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;

(c) 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:

(i) its investment and disposal plans , including plans the entity is not contractually committed to; and

(ii) its planned sources of funding to implement its strategy; and

(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.

Information not available. The Group will consider the feasibility of disclosing further information regarding our Business Model and Value Chain in the future.

Climate Resilience

22 An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity’s strategy and business model to climate-related changes , developments and uncertainties , taking into consideration the entity’s identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity’s circumstances. In providing quantitative information , the entity may disclose a single amount or a range. Specifically , the entity shall disclose:

(a) the entity’s assessment of its climate resilience as at the reporting date , which shall enable users of general purpose financial reports to understand:

(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:

(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; and

(3) the effect of the entity’s current and planned investments in climate-related mitigation , adaptation and opportunities for climate resilience; and

Information not available. The Group will consider the feasibility of disclosing further information regarding our Business Model and Value Chain in the future.

Reference Paragraph & IFRS Core Content

Reference Chapters/Remarks

Climate Resilience

22 (b) how and when the climate-related scenario analysis was carried out , including:

(i) information about the inputs the entity used , including:

(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 climate-related 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 , amongst 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; and

(7) what scope of operations the entity used in the analysis;

(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;

(4) energy usage and mix; and

(5) developments in technology; and

(iii) the reporting period in which the climate-related scenario analysis was carried out.

Information not available. The Group will consider the feasibility of disclosing further information regarding our Business Model and Value Chain in the future.

Risk Management

24 The objective of climate-related financial disclosures on risk management is to enable users of general purpose financial reports to understand an entity’s processes to identify , assess , priorities and monitor climate-related risks and opportunities , including whether and how those processes are integrated into and inform the entity’s overall risk management process.

25 To achieve this objective , an entity shall disclose information about:

(a) the processes and related policies the entity uses to identify , assess , prioritise and monitor climate-related risks , including information about:

(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; and

(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period;

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Governing Our Value - Solidifying Our ESG Governance Structure; Risk Management and Internal Control

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Reference Chapters/Remarks

Risk Management

25 (b) 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; and
(c) 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.

Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD
Governing Our Value – Solidifying Our ESG Governance Structure; Risk Management and Internal Control

Metrics and Targets

27 The objective of climate-related financial disclosures on metrics and targets is to enable users of general purpose financial reports to understand an entity's performance in relation to its climate-related risks and opportunities, including progress towards any climate-related targets it has set, and any targets it is required to meet by law or regulation.

28 To achieve this objective, an entity shall disclose:
(a) information relevant to the cross-industry metric categories;
(b) industry-based metrics that are associated with particular business models, activities or other common features that characterise participation in an industry; and
(c) targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets.

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Climate-related Metrics

29 An entity shall disclose information relevant to the cross-industry metric categories of:
(a) greenhouse gases — the entity shall:
(i) disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO₂ equivalent, classified as:
(1) Scope 1 greenhouse gas emissions;
(2) Scope 2 greenhouse gas emissions; and
(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;

Scope 3 GHG data is not available. The Group will consider disclosing further information regarding our scope 3 GHG emission in the future.
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Appendices – Performance Data Table

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Reference Chapters/Remarks

Climate-related Metrics

29 (iii) disclose the approach it uses to measure its greenhouse gas emissions including:
(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; and
(3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;

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Appendices – Performance Data Table

(iv) for Scope 1 and Scope 2 greenhouse gas emissions disclosed, disaggregate emissions between:
(1) the consolidated accounting group; and
(2) other investees;

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Appendices – Performance Data Table

(v) for Scope 2 greenhouse gas emissions disclosed, disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions; and

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Appendices – Performance Data Table

(vi) for Scope 3 greenhouse gas emissions disclosed, disclose:
(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); and
(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;

Scope 3 GHG data is not available. The Group will consider disclosing further information regarding our scope 3 GHG emission in the future.

(b) climate-related transition risks — the amount and percentage of assets or business activities vulnerable to climate-related transition risks;

Information not available. The Group will consider enhancing relevant information in the future.

(c) climate-related physical risks — the amount and percentage of assets or business activities vulnerable to climate-related physical risks;

(d) climate-related opportunities — the amount and percentage of assets or business activities aligned with climate-related opportunities;

(e) capital deployment — the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities;

(f) internal carbon prices — the entity shall disclose:
(i) an explanation of whether and how the entity is applying a carbon price in decision-making; and
(ii) the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions;

Reference Paragraph & IFRS Core Content

Reference Chapters/Remarks

Climate-related Metrics

29	(g) remuneration — the entity shall disclose: (i) a description of whether and how climate-related considerations are factored into executive remuneration; and (ii) the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	Information not available. The Group will consider enhancing relevant information in the future.
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32	An entity shall disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry	
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Climate-related Targets

33	An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:	
	(a) the metric used to set the target;	Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD CCG 3050+
	(b) the objective of the target;	
	(c) the part of the entity to which the target applies;	
	(d) the period over which the target applies;	
	(e) the base period from which progress is measured;	
	(f) any milestones and interim targets;	
	(g) if the target is quantitative, whether it is an absolute target or an intensity target; and	
	(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	

34	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	
	(a) whether the target and the methodology for setting the target has been validated by a third party;	Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD CCG 3050+
	(b) the entity's processes for reviewing the target;	
	(c) the metrics used to monitor progress towards reaching the target; and	
	(d) any revisions to the target and an explanation for those revisions.	

Reference Paragraph & IFRS Core Content

Reference Chapters/Remarks

Climate-related Targets

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.	Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD CCG 3050+
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36	For each greenhouse gas emissions target disclosed, an entity shall disclose: (a) which greenhouse gases are covered by the target.	Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD CCG 3050+
	(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	

	(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.	
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	(d) whether the target was derived using a sectoral decarbonisation approach.	
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	(e) the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including: (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; and (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.	
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