

7.2 2025 SUSTAINABILITY PERFORMANCE INDICATORS

7.2.1 Environmental Data

GHG emission (Operation)¹¹⁶

GHG emissions ¹¹⁷	Unit	2025	2024	2023
Direct GHG emissions (Scope 1) ¹¹⁸	tCO ₂ e	464	517	548
Indirect GHG emissions (Scope 2) ¹¹⁹	tCO ₂ e	46,444	50,537	50,953
Other indirect emissions (Scope 3) ¹²⁰	tCO ₂ e	65	79	89
Carbon offset ¹²¹	tCO ₂ e	11,800	12,024	
Total Scope 1 and 2 emissions	tCO ₂ e	46,908	51,054	51,501
Total Scope 1, 2 and 3 emissions	tCO ₂ e	46,973	51,133	51,590

GHG emissions Intensity ¹²²	Unit	2025	2024	2023
Scope 1, 2 and 3 emissions per employee	tCO ₂ e/employee	3.01	3.34	3.46
Scope 1, 2 and 3 emissions per area	tCO ₂ e/m ²	0.12	0.12	0.12

Energy

Total energy consumption ^{123,124}	Unit	2025	2024	2023
Direct energy consumption	GJ	7,121	7,947	8,429
Diesel consumption for corporate fleet	GJ	1,875	2,116	2,048
Petrol consumption for corporate fleet	GJ	5,246	5,831	6,381
Indirect energy consumption	GJ	333,860	343,343	339,956
Electricity	GJ	331,829	341,259	337,936
Towngas	GJ	2,031	2,084	2,020
Total energy consumption	GJ	340,981	351,290	348,385

Energy intensity ¹²⁵	Unit	2025	2024	2023
Energy intensity per employee	GJ/employee	21.88	22.95	23.36

¹¹⁶ The calculation standards and methodologies for GHG emissions referenced the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong (2010 edition) published by the Environmental Protection Department (EPD) and the Electrical and Mechanical Services Department (EMSD) of the HKSAR Government. The sources of emissions factors for the reporting of GHG emissions include sustainability reports of the local utility companies, Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong (2010 edition) and the "How to Prepare an ESG Report: Appendix 2: Reporting guidance on Environmental KPIs" published by HKEX. The GHG calculations cover carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), while hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃) are not applicable.

¹¹⁷ 305-1, 305-2, 305-3, A1.1, 17 (1); 28 (a)-(c).

¹¹⁸ Including the diesel and petrol consumption by corporate fleet.

¹¹⁹ Include GHG emissions from electricity and gas consumption.

¹²⁰ Include GHG emissions from electricity used for freshwater processing by the Water Services Department and sewage processing by the Drainage Services Department; the volume of effluent is calculated on the basis of water consumption and is not separately collected.

¹²¹ Include offsets from BOC Tower, BOC Building and BOC Wan Chai Commercial Centre for self-use.

¹²² 305-4

¹²³ The factors for converting the base units of different fuel types to gigajoule ("GJ") are based on "How to Prepare an ESG Report: Appendix 2: Reporting guidance on Environmental KPIs" published by HKEX; The reporting scope is the consolidation before the cut-off date for data collection.

¹²⁴ 302-1, A2.1

¹²⁵ 302-3, A2.1

Paper^{126,127,128}

Total paper purchased	Unit	2025	2024	2023
Paper Purchased	tonnes	291.00	304.00	336.48

Paper purchase intensity	Unit	2025	2024	2023
Paper purchased per employee	kg/employee	18.67	19.86	27.98

Waste and recycling

Non-hazardous waste recycled ¹²⁹	Unit	2025	2024	2023
Paper	tonnes	215.93	245.83	210.99
Plastic	tonnes	0.53	0.44	0.31
Aluminium	tonnes	0.27	0.29	0.22
Food waste	tonnes	67.16	68.68	63.24
Total non-hazardous waste	tonnes	283.89	315.24	274.76

Hazardous waste recycled ¹³⁰	Unit	2025	2024	2023
Rechargeable battery	No.	121	153	125
E-waste	No.	3,527	2,821	2,346
Fluorescent tubes	No.	1,208	1,040	2,600
Total hazardous waste	No.	4,856	4,014	5,071

Waste disposed to landfill ¹³¹	Unit	2025	2024	2023
General waste to landfill	tonnes	473.68	465.40	572.24

Waste disposal intensity ¹³²	Unit	2025	2024	2023
General waste to landfill per employee	tonnes/employee	0.039	0.030	0.048

Water¹³³

Water	Unit	2025	2024	2023
Water consumption	megalitre	104.82	98.26	109.83

Water intensity ¹³⁴	Unit	2025	2024	2023
Water consumption per employee	megalitre/employee	0.0086	0.0064	0.0091

¹²⁶ 301-1, 301-3, A2.5¹²⁷ Based on the amount of office A4 paper purchased.¹²⁸ The reporting data of paper and water data covers the Group's business outlets, branches, office buildings for own operations and leased offices in Hong Kong during the reporting period; waste and recycling covers our major office buildings (including BOC Tower, BOC Centre, BOC Building, BOC Credit Card Centre and BOC Wanchai Commercial Centre etc).¹²⁹ 306-3, 306-4, A1.4¹³⁰ 306-3, 306-4, A1.3¹³¹ 306-3, 306-5, A1.4¹³² A1.4¹³³ 303-5, A2.2¹³⁴ A2.2

7.2.2 Employee Data

Total number of employees by geographical region, employee type and gender¹³⁵

Employee type	Unit	2025			2024			2023		
		Female	Male	Total	Female	Male	Total	Female	Male	Total
Hong Kong (China)										
Permanent	No.	6,610	5,428	12,038	6,550	5,365	11,915	6,463	5,286	11,749
Non-permanent	No.	203	92	295	194	72	266	201	74	275
Temporary employee	No.	203	92	295	194	72	266	201	74	275
Non-guaranteed Hours employee	No.	0	0	0	0	0	0	0	0	0
Chinese Mainland										
Permanent	No.	814	523	1,337	780	489	1,269	661	350	1,011
Non-permanent	No.	1	0	1	1	0	1	1	1	2
Temporary employee	No.	1	0	1	1	0	1	1	1	2
Non-guaranteed Hours employee	No.	0	0	0	0	0	0	0	0	0
Southeast Asia and others										
Permanent	No.	1,223	653	1,876	1,178	647	1,825	1,190	653	1,843
Non-permanent	No.	22	16	38	20	13	33	17	19	36
Temporary employee	No.	22	16	38	20	13	33	17	19	36
Non-guaranteed Hours employee	No.	0	0	0	0	0	0	0	0	0
Permanent Total	No.	8,647	6,604	15,251	8,508	6,501	15,009	8,314	6,289	14,603
Non-permanent Total	No.	226	108	334	215	85	300	219	94	313
Temporary employee	No.	226	108	334	215	85	300	219	94	313
Non-guaranteed Hours Employee	No.	0	0	0	0	0	0	0	0	0
Total	No.	8,873	6,712	15,585	8,723	6,586	15,309	8,533	6,383	14,916

Total number of employees by contract type, geographical region and gender¹³⁶

Employee type	Unit	2025			2024			2023		
		Female	Male	Total	Female	Male	Total	Female	Male	Total
Hong Kong (China)										
Full-time	No.	6,776	5,516	12,292	6,714	5,433	12,147	6,630	5,356	11,986
Part-time	No.	37	4	41	30	4	34	34	4	38
Chinese Mainland										
Full-time	No.	815	523	1,338	781	489	1,270	662	351	1,013
Part-time	No.	0	0	0	0	0	0	0	0	0
Southeast Asia and others										
Full-time	No.	1,245	669	1,914	1,198	660	1,858	1,207	672	1,879
Part-time	No.	0	0	0	0	0	0	0	0	0
Full-time Total	No.	8,836	6,708	15,544	8,693	6,582	15,275	8,499	6,379	14,878
Part-time Total	No.	37	4	41	30	4	34	34	4	38
Total	No.	8,873	6,712	15,585	8,723	6,586	15,309	8,533	6,383	14,916

¹³⁵ 2-7, B1.1

¹³⁶ 2-7, B1.1

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Total number of employees by geographical region, age group and gender¹³⁷

Employee type	Unit	2025			2024			2023		
		Female	Male	Total	Female	Male	Total	Female	Male	Total
Hong Kong (China)										
18-30	No.	1,320	1,113	2,433	1,370	1,143	2,513	1,407	1,187	2,594
31-40	No.	2,099	1,796	3,895	2,027	1,741	3,768	1,890	1,671	3,561
41-50	No.	1,597	1,485	3,082	1,673	1,464	3,137	1,704	1,435	3,139
51 or above	No.	1,797	1,126	2,923	1,674	1,089	2,763	1,663	1,067	2,730
Chinese Mainland										
18-30	No.	575	174	749	559	180	739	489	146	635
31-40	No.	198	258	456	176	234	410	127	143	270
41-50	No.	34	60	94	35	48	83	33	40	73
51 or above	No.	8	31	39	11	27	38	13	22	35
Southeast Asia and others										
18-30	No.	447	154	601	467	166	633	507	185	692
31-40	No.	489	234	723	466	235	701	461	257	718
41-50	No.	220	193	413	193	171	364	171	156	327
51 or above	No.	89	88	177	72	88	160	68	74	142
Hong Kong (China) total	No.	6,813	5,520	12,333	6,744	5,437	12,181	6,664	5,360	12,024
Chinese Mainland total	No.	815	523	1,338	781	489	1,270	662	351	1,013
Southeast Asia and others total	No.	1,245	669	1,914	1,198	660	1,858	1,207	672	1,879
Total	No.	8,873	6,712	15,585	8,723	6,586	15,309	8,533	6,383	14,916

Total number of employees by employee category and gender¹³⁸

Employee type	Unit	2025			2024			2023		
		Female	Male	Total	Female	Male	Total	Female	Male	Total
Senior management	No.	406	601	1,007	385	590	975	365	575	940
Middle level staff	No.	3,963	3,765	7,728	3,765	3,669	7,434	3,599	3,511	7,110
General employees	No.	4,504	2,346	6,850	4,573	2,327	6,900	4,569	2,297	6,866
Total	No.	8,873	6,712	15,585	8,723	6,586	15,309	8,533	6,383	14,916

Gender of the Board¹³⁹

Employee type	Unit	2025		2024		2023	
		Female	Male	Female	Male	Female	Male
Board Member	%	18.18	81.82	20.00	80.00	18.18	81.82

¹³⁷ 2-7, B1.1

¹³⁸ B1.1

¹³⁹ 405-1

Gender by employee category¹⁴⁰

Employee type	Unit	2025		2024		2023	
		Female	Male	Female	Male	Female	Male
Senior management	%	2.61	3.86	2.51	3.85	2.45	3.85
Middle level staff	%	25.43	24.16	24.59	23.97	24.13	23.54
General employees	%	28.90	15.05	29.87	15.20	30.63	15.40
Total¹⁴¹	%	56.93	43.07	56.98	43.02	57.21	42.79

Age by employee category¹⁴²

Employee category	Unit	2025	2024	2023
Senior management				
18-30	No.	0	0	0
31-40	No.	72	89	89
41-50	No.	449	442	455
51 or above	No.	486	444	396
Middle level staff				
18-30	No.	741	739	720
31-40	No.	3,196	3,115	2,990
41-50	No.	2,355	2,249	2,100
51 or above	No.	1,436	1,331	1,300
General employees				
18-30	No.	3,042	3,146	3,201
31-40	No.	1,806	1,676	1,470
41-50	No.	785	892	984
51 or above	No.	1,217	1,186	1,211
Total				
18-30	No.	3,783	3,885	3,921
31-40	No.	5,074	4,880	4,549
41-50	No.	3,589	3,583	3,539
51 or above	No.	3,139	2,961	2,907

Proportion of senior management hired from the local community by geographical region¹⁴³

Employee category	Unit	2025	2024	2023
Hong Kong (China)	%	91.16	90.05	89.05
Chinese Mainland	%	73.68	66.67	83.33
Southeast Asia and others	%	29.79	26.88	32.95
Overall	%	85.10	83.59	83.72

¹⁴⁰ 405-1¹⁴¹ Board members are not included in Total.¹⁴² 405-1, B1.1¹⁴³ 202-2, (Number of Senior Management in the specific region hired from the local community/Total number of Senior Management in the specific region)X 100%

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New hire by gender, age group and geographical region¹⁴⁴

	Unit	2025		2024		2023	
		No.	%	No.	%	No.	%
Gender							
Female	No., %	1,145	7.35	1,279	8.35	1,415	9.49
Male	No., %	965	6.19	1,075	7.02	1,157	7.75
Age							
18-30	No., %	1,221	7.83	1,268	8.28	1,499	10.05
31-40	No., %	531	3.41	731	4.77	668	4.48
41-50	No., %	226	1.45	244	1.59	248	1.66
51 or above	No., %	132	0.85	111	0.73	157	1.05
Region							
Hong Kong (China)	No., %	1,629	10.45	1,738	11.35	1,984	13.30
Chinese Mainland	No., %	145	0.93	328	2.14	236	1.58
Southeast Asia and others	No., %	336	2.16	288	1.88	352	2.36
Total	No., %	2,110	13.54	2,354	15.38	2,572	17.24

Employee voluntary turnover rate by gender, age group and geographical region¹⁴⁵

	Unit	2025		2024		2023	
		No.	%	No.	%	No.	%
Gender							
Female	No., %	691	4.46	765	5.04	1,085	7.26
Male	No., %	569	3.66	622	4.10	877	5.87
Age							
18-30	No., %	578	3.73	649	4.27	945	6.33
31-40	No., %	456	2.94	470	3.10	652	4.36
41-50	No., %	146	0.94	182	1.20	283	1.89
51 or above	No., %	80	0.51	86	0.57	82	0.55
Region							
Hong Kong (China)	No., %	975	6.28	1,095	7.22	1,699	11.37
Chinese Mainland	No., %	64	0.41	65	0.43	59	0.39
Southeast Asia and others	No., %	221	1.43	227	1.49	204	1.37
Total	No., %	1,260	8.12	1,387	9.14	1,962	13.13

¹⁴⁴ 401-1

¹⁴⁵ 401-1, B1.2

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Compensation ratio¹⁴⁶

	Unit	2025	2024	2023
Ratio of the annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	Ratio	17:1	17:1	17:1

Parental Leave¹⁴⁷

	Unit	2025			2024			2023		
		Female	Male	Total	Female	Male	Total	Female	Male	Total
Employees entitled to parental leave	No.	6,981	5,555	12,536	8,425	6,339	14,764	8,247	6,211	14,458
Employees who took parental leave	No.	222	147	369	244	168	412	254	181	435
Employee who returned from parental leave	No.	213	143	356	225	167	392	244	177	421
Rate of return from parental leave	%	95.95	97.28	96.48	92.21	99.40	95.15	96.06	97.79	96.78
Employees still employed 12 months after returning to work	No.	200	137	337	213	158	371	217	162	379
Employees still employed 12 months after return to work	%	88.89	82.04	85.97	87.30	89.27	88.12	105.34	111.72	107.98

Occupational health and safety performance¹⁴⁸

	Unit	2025	2024	2023
Number of high-consequence work-related injuries	No.	0	1	0
Rate of high consequence work-related injuries	%	0	0.006	0
Lost day due to work-related injury	Number of days	635.3	862.3	474.9
Rate of lost day due to work-related injury ¹⁴⁹	%	3.74	5.23	2.96
Number of fatalities as the result of work-related injuries	No.	0	0	0
Fatalities rate as a result of work-related injuries ⁷²	%	0	0	0
Number of recordable work-related injuries ¹⁵⁰	No.	0	0	0
Rate of recordable work-related injuries ⁷²	%	0	0	0
Number of hours worked	Hours	33,987,060	32,993,271	32,130,351

¹⁴⁶ 2-21

¹⁴⁷ 401-3

¹⁴⁸ 403-9, B2.1, B2.2

¹⁴⁹ As per 200,000 working hours.

¹⁵⁰ Recordable work-related injury relates to injury, disease (or even death) contracted during the course of employment and diagnosed by licensed health care professional, resulting in the employee being unable to perform normal work duties for 6 months or above

Training and development¹⁵¹

	Unit	2025			2024			2023		
		Female	Male	Total	Female	Male	Total	Female	Male	Total
Average training hours by employee category and gender										
Senior management	Hours	47.20	51.03	49.48	42.89	44.37	43.79	45.67	41.33	43.01
Middle-level staff	Hours	44.62	46.18	45.38	42.93	46.14	44.52	46.82	44.11	45.48
General employees	Hours	54.78	69.68	59.89	51.49	59.64	54.24	55.56	67.61	59.59
Total average training per employee	Hours	49.90	54.83	52.02	47.42	50.75	48.85	51.45	52.31	51.82
Percentage of employee who received training										
Senior management	%	98.03	98.00	98.01	98.70	97.80	98.15	98.08	97.39	97.66
Middle level staff	%	99.29	99.28	99.29	99.34	99.65	99.49	99.44	99.40	99.42
General employees	%	100.00	98.85	99.61	99.85	98.80	99.49	99.50	98.91	99.30
Total percentage of employee who received training	%	99.59	99.02	99.35	99.58	99.18	99.41	99.41	99.04	99.26

Number and percentage of employees who received training on the following topics by employee category and gender

	Unit	2025		2024		2023	
		No.	%	No.	%	No.	%
Anti-corruption¹⁵²							
<u>Employee category</u>							
Board	No.; %	11	100.00	10	100.00	11	100.00
Senior management	No.; %	970	96.33	940	96.41	909	96.70
Middle level staff	No.; %	7,528	97.41	7,268	97.77	7,008	98.57
General employees	No.; %	6,529	95.31	6,555	95.00	6,761	98.47
<u>Region</u>							
Hong Kong (China)	No.; %	11,889	96.40	11,799	96.86	11,994	99.75
Chinese Mainland	No.; %	1,326	99.10	1,262	99.37	995	98.22
Southeast Asia and others	No.; %	1,812	94.67	1,702	91.60	1,689	89.89
Total¹⁵³	No.; %	15,027	96.42	14,763	96.43	14,678	98.40
<u>Contract Type</u>							
Full-time	%		96.02		96.07		98.02
Part-time	%		100.00		100.00		100.00
Occupational health and safety	No.; %	14,894	95.57	14,628	95.55	13,770	92.32
IT security/Customer privacy							
<u>Contract type</u>							
Full-time	%		96.52		96.40		97.83
Part-time	%		100.00		100.00		100.00

¹⁵¹ 404-1, B3.1, B3.2¹⁵² 205-2, B7.3¹⁵³ Board members not included in Total

Misconduct cases¹⁵⁴

Categories of confirmed cases	Unit	2025	2024	2023
Discrimination	No. of case	0	0	0
Corruption	No. of case	0	0	0
Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No. of case	0	0	0
Incidents of non-compliance concerning product and service information and labelling				
Incidents of non-compliance with laws and regulations that result in fines or penalties	No. of case	0	0	0
Incidents of non-compliance with laws and regulations that result in warnings	No. of case	0	0	0
Incidents of non-compliance with voluntary codes	No. of case	0	0	0
Incidents of non-compliance with laws and regulations and/or voluntary codes concerning marketing communications				
Incidents of non-compliance with laws and regulations that result in fines or penalties	No. of case	0	0	0
Incidents of non-compliance with laws and regulations that result in warnings	No. of case	0	0	0
Incidents of non-compliance with voluntary codes	No. of case	0	0	0
Complaints				
Complaints related to financial products and/or services ¹⁵⁵	No. of case	3,805	3,002	2,726
Substantiated complaints ¹⁵⁶	No. of case	65	89	86

7.2.3 Supplier Data

Number of suppliers by geographical region¹⁵⁷

Region	Unit	2025	2024	2023
Hong Kong (China)	No.	723	737	681
Chinese Mainland	No.	91	96	83
Southeast Asia and others	No.	83	79	52
Total number of suppliers	No.	897	912	816

¹⁵⁴ 2-27, 205-3, 206-1, 406-1, 417-2, 417-3, B7.1

¹⁵⁵ The received new complaint case data includes cases that have been established, cases that have not been established, and cases that are under investigation, but not include duplicate cases.

¹⁵⁶ The verified established complaint cases include those received in previous years but verified as established in the current year.

¹⁵⁷ 2-6, B5.1

7.2.4 Customer Data

Customer privacy¹⁵⁸

	Unit	2025	2024	2023
Substantiated complaints received concerning breaches of customer privacy	No.	0	0	4
Complaints received from outside parties and substantiated by the organisation	No.	0	4	3
Complaints from regulatory bodies	No.	6	0	1
Number of information security breaches concerning customers' personal data	No.	0	0	0
Customers affected by company's data breach	No.	0	0	0
Information security breaches or other cybersecurity incidents	No.	0	1	0
Fines/penalties paid in relation to information security breaches or other cybersecurity incident	HK\$	0	0	0
External audits conducted on the IT general control, which includes infrastructure and information security management systems	No.	1	3	3

Banking Service Channels¹⁵⁹

	Unit	2025	2024	2023
<u>Branches</u>				
Hong Kong (China)	No.	167	172	177
Southeast Asia and others ¹⁶⁰	No.	33	33	33
Total	No.	200	205	210
Number of automated banking sites	No.	290	287	288
ATMs	No.	649	648	617

¹⁵⁸ 418-1, B6.2

¹⁵⁹ 2-6

¹⁶⁰ These include Malaysia, Indonesia, Thailand, Cambodia, Vietnam, the Philippines, Laos, and Brunei.

7.2.5 Carbon Emissions of Investment and Finance Portfolios

Industries	Year	Absolute Carbon Emissions ¹⁶¹		PCAF Data Quality Score ¹⁶²	
		Scope 1 & 2	Scope 3	Scope 1 & 2	Scope 3
Oil and Gas ¹⁶³	2022 ¹⁶⁴	1,294,188.69	8,136,433.29	3.4	3.9
	2023 ¹⁶⁵	980,468.81	6,521,106.55	3.5	3.8
	2024	844,112.21	3,856,048.45	3.4	3.8
Power and Heat ¹⁶⁶	2022 ¹⁶⁷	12,888,656.10	N/A	2.8	N/A
	2023 ¹⁶⁶	12,570,288.80	N/A	2.7	N/A
	2024	15,182,861.30	N/A	2.5	N/A

¹⁶¹ Absolute financed emissions, measured in tCO₂e, only include on-balance sheet items, covering commercial loans and bond investments. Emissions data are obtained from customers' public disclosures, where available. For customers without such disclosures, emissions data are estimated using models from external data providers. This data recognizes a customer's annual emissions as a percentage of the outstanding amount relative to the customer's company value. During the year, the Group introduced another data provider; consequently, the absolute carbon emissions for the oil and gas and the power and heat sectors have seen changes.

¹⁶² The PCAF defines data quality scores on a scale from 1 to 5, where 1 represents the highest quality and 5 indicates the lowest. The scores provided in this table are weighted average scores based on the outstanding amount for on-balance sheet financed emissions. The data quality scores for Scope 1+2 are distinct from those of Scope 3, as some customers in these categories have not disclosed their Scope 3 data; therefore, the data quality for Scope 3 is lower than that of Scope 1 and 2. During the year, the Group introduced another data provider; consequently, the data quality scores for the oil and gas and the power and heat sectors have seen changes.

¹⁶³ For the oil and gas sector, customers' Scope 1, 2, and 3 emissions are included in the financed emissions calculation.

¹⁶⁴ In 2025, the Group introduced another data provider for financed emissions. Due to the adjustment in data scope, the 2022 Scope 1+2 and Scope 3 absolute carbon emissions for the oil and gas sector have been restated. The absolute emissions prior to the restatement for Scope 1+2 and Scope 3 were 1,372,181 tCO₂e and 17,952,810 tCO₂e respectively. Following the restatement, absolute carbon emissions for Scope 1+2 and Scope 3 decreased by 6% and 55% respectively, compared to the pre-restated figures. The PCAF data quality score for Scope 1+2 before restatement is 3.5, while the PCAF data quality score for Scope 3 is 3.9.

¹⁶⁵ Due to the adjustment in data scope, the 2023 Scope 1+2 and Scope 3 absolute carbon emissions for the oil and gas sector have been restated. The absolute emissions prior to the restatement for Scope 1+2 and Scope 3 were 1,047,465 tCO₂e and 12,149,678 tCO₂e respectively. Following the restatement, absolute carbon emissions for Scope 1+2 and Scope 3 decreased by 6% and 46% respectively, compared to the pre-restated figures. The PCAF data quality score for Scope 1+2 before restatement is 3.5, while the PCAF data quality score for Scope 3 is 4.0.

¹⁶⁶ In conducting the carbon emissions accounting of the investment and financing portfolios for customers in the power and heat sector, only absolute carbon emissions from Scope 1 and Scope 2 are included. We did not take account of Scope 3 emissions as we believe them to be less material.

¹⁶⁷ Due to the adjustment in data scope, the Scope 1+2 absolute carbon emissions for the power and heat sector for 2022 and 2023 have been restated. The absolute emissions prior to the restatement for 2022 and 2023 were 12,561,412 tCO₂e and 12,900,824 tCO₂e respectively. Following the restatement, the absolute carbon emissions for 2022 increased by 3%, while the 2023 figures decreased by 3% compared to the pre-restated amounts. The PCAF data quality scores for Scope 1+2 before restatement in both 2022 and 2023 were 2.8.