

GRI Content Index

Statement of Use	PETRONAS Gas Berhad has reported the information cited in this GRI content index for the period of 1 January 2025 to 31 December 2025 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI DISCLOSURE	PAGE REFERENCE
GRI 2: General Disclosures 2021	
2-1 Organisational details	IR 2025 > Who We Are, page 6-9
2-2 Entities included in the organisation's sustainability reporting	SR 2025 > About This Report, page a2
2-3 Reporting period, frequency and contact point	SR 2025 > About This Report, page a2
2-4 Restatements of information	SR 2025 > About This Report, page a2
2-5 External assurance	SR 2025 > About This Report, page a2; Independent Limited Assurance Statement, page 152-153
2-6 Activities, value chain and other business relationships	IR 2025 > Our Group Business Activities and Processes, page 10-13
2-7 Employees	SR 2025 > Equal Opportunity, Diversity and Inclusion, page 105-106; Talent Management, page 113 IR 2025 > Value Creating Business Model, page 40-41
2-8 Workers who are not employees	SR 2025 > Talent Management, page 113
2-9 Governance structure and composition	SR 2025 > Sustainability Governance, page 12-15 IR 2025 > Corporate Governance Overview Statement, page 96-99
2-10 Nomination and selection of the highest governance body	IR 2025 > Corporate Governance Overview Statement, page 99-104
2-11 Chair of the highest governance body	SR 2025 > Sustainability Governance, page 12 IR 2025 > Corporate Governance Overview Statement, page 100
2-12 Role of the highest governance body in overseeing the management of impacts	SR 2025 > Sustainability Governance, page 12-16 IR 2025 > Board Sustainability and Risk Committee Report, page 139
2-13 Delegation of responsibility for managing impacts	SR 2025 > Sustainability Governance, page 12-16 IR 2025 > Board Sustainability and Risk Committee Report, page 140
2-14 Role of the highest governance body in sustainability reporting	SR 2025 > About This Report, page a2; Sustainability Governance, page 14
2-15 Conflicts of interest	IR 2025 > Board Audit Committee Report, page 124-125
2-16 Communication of critical concerns	SR 2025 > Human Rights, page 99-101 IR 2025 > Board Audit Committee Report, page 120-121
2-17 Collective knowledge of the highest governance body	SR2025 > Sustainability Governance, page 16 IR 2025 > Board at a Glance, page 79; Corporate Governance Overview Statement, page 110
GRI 2: General Disclosures 2021	
2-18 Evaluation of the performance of the highest governance body	SR 2025 > Sustainability Governance, page 16; Corporate Governance Overview Statement page 112
2-19 Remuneration policies	IR 2025 > Corporate Governance Overview Statement, page 113-114
2-20 Process to determine remuneration	IR 2025 > Nomination and Remuneration Committee Report, page 132-138
2-22 Statement on sustainable development strategy	SR 2025 > Foreword by the Chairman of the Board Sustainability and Risk Committee, page 2-5; Managing Director/Chief Executive Officer's Statement, page 6-9; Sustainability Blueprint, page 17
2-23 Policy commitments	SR 2025 > Human Rights, page 93-97; Business Ethics and Transparency, page 147; Occupational Safety and Health, page 116; Cybersecurity and Data Privacy, page 150
2-24 Embedding policy commitments	SR 2025 > Human Rights, page 93-97; Business Ethics and Transparency, page 147-148; Occupational Safety and Health, page 116; Cybersecurity and Data Privacy, page 150

GRI DISCLOSURE	PAGE REFERENCE
GRI 2: General Disclosures 2021	
2-25 Processes to remediate negative impacts	SR 2025 > Human Rights, page 99-101; Occupational Safety and Health, page 124, 126-129
2-26 Mechanisms for seeking advice and raising concerns	SR 2025 > Human Rights, page 99-101
2-27 Compliance with laws and regulations	SR 2025 > Pollution Management, page 64-65; Business Ethics and Transparency, page 149; Cybersecurity and Data Privacy, page 150-151
2-28 Membership associations	SR 2025 > Climate Change Management, page 46-47
2-29 Approach to stakeholder engagement	SR2025 > Engaging Our Stakeholder, page 24-27
2-30 Collective bargaining agreements	SR 2025 > Human Rights, page 97
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	SR 2025 > Determining Our Material Matters, page 18-19
3-2 List of material topics	SR 2025 > Determining Our Material Matters, page 20-23
SUSTAINABLE VALUE CREATION	
GRI 3: Material Topics 2021	
3-3 Management of material topics	SR 2025 > Sustainable Value Creation, page 29-32
GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	SR 2025 > Sustainable Value Creation, page 33
201-4 Financial assistance received from government	No financial assistance received from government in 2025
GRI 202: Market Presence 2016	
202-2 Proportion of senior management hired from the local community	SR 2025 > Sustainable Value Creation, page 33
GRI 203: Indirect Economic Impacts 2016	
203-1 Infrastructure investments and services supported	SR 2025 > Sustainable Value Creation, page 30
203-2 Significant indirect economic impacts	SR 2025 > Sustainable Value Creation, page 33
POLLUTION MANAGEMENT	
3-3 Management of material topics	SR 2025 > Pollution Management, page 60-63,66
GRI 303: Water and Effluents 2018	
303-4: Water discharge	SR 2025 > Pollution Management, page 64
GRI 305: Emissions 2016	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SR 2025 > Pollution Management, page 65
CLIMATE CHANGE MANAGEMENT	
3-3 Management of material topics	SR 2025 > Climate Change Management, page 41-55
GRI 201: Economic Performance 2016	
201-2 Financial implications and other risks and opportunities due to climate change	SR 2025 > Climate Change Management, page 50-51
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	SR 2025 > Climate Change Management, page 57-58
305-2 Energy indirect (Scope 2) GHG emissions	SR 2025 > Climate Change Management, page 57
305-4 GHG emissions intensity	SR 2025 > Climate Change Management, page 56
305-5 Reduction of GHG emissions	SR 2025 > Climate Change Management, page 59
ENERGY MANAGEMENT	
3-3 Management of material topics	SR 2025 > Energy Management, page 35-36,38-39
GRI 302: Energy 2016	
302-1 Energy consumption within the organisation	SR 2025 > Energy Management, page 37-39
302-4 Reduction of energy consumption	SR 2025 > Energy Management, page 37-39
302-5 Reductions in energy requirements of products and services	SR 2025 > Energy Management, page 38

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GRI DISCLOSURE	PAGE REFERENCE
WASTE MANAGEMENT	
3-3 Management of material topics	SR 2025 > Waste Management, page 67-69, 71-73
GRI 306: Waste 2020	
306-1 Waste generation and significant waste-related impacts	SR 2025 > Waste Management, page 67-74
306-2 Management of significant waste-related impacts	SR 2025 > Waste Management, page 67-69, 74
306-3 Waste generated	SR 2025 > Waste Management, page 70, 73-74
306-4 Waste diverted from disposal	SR 2025 > Waste Management, page 70, 74
306-5 Waste directed to disposal	SR 2025 > Waste Management, page 73-74
WATER MANAGEMENT	
3-3 Management of material topics	SR 2025 > Water Management, page 75-78, 82
GRI 303: Water and Effluents 2018	
303-1 Interactions with water as a shared resource	SR 2025 > Water Management, page 76-78
303-2 Management of water discharge-related impacts	SR 2025 > Water Management, page 75-82
303-3 Water withdrawal	SR 2025 > Water Management, page 79,81
303-4 Water discharge	SR 2025 > Water Management, page 80-81
303-5 Water consumption	SR 2025 > Water Management, page 80-81
BIODIVERSITY MANAGEMENT	
3-3 Management of material topics	SR 2025 > Biodiversity Management, page 83-91
GRI 304: Biodiversity 2016	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR 2025 > Biodiversity Management, page 87-89
304-2 Significant impacts of activities, products and services on biodiversity	SR 2025 > Biodiversity Management, page 89
304-3 Habitats protected or restored	SR 2025 > Biodiversity Management, page 90-91
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR 2025 > Biodiversity Management, page 86
OCCUPATIONAL SAFETY AND HEALTH	
3-3 Management of material topics	SR 2025 > Occupational Safety and Health, page 116-134
GRI 403: Occupational Safety and Health 2018	
403-1 Occupational health and safety management system	SR 2025 > Occupational Safety and Health, page 116-120
403-2 Hazard identification, risk assessment and incident investigation	SR 2025 > Occupational Safety and Health, page 121-123, 125-126
403-3 Occupational health services	SR 2025 > Occupational Safety and Health, page 127-128
403-4 Worker participation, consultation, and communication on occupational health and safety	SR 2025 > Occupational Safety and Health, page 118-121, 124, 128
403-5 Worker training on occupational health and safety	SR 2025 > Occupational Safety and Health, page 129
403-6 Promotion of worker health	SR 2025 > Occupational Safety and Health, page 130
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 2025 > Occupational Safety and Health, page 130-133
403-8 Workers covered by an occupational health and safety management system	SR 2025 > Occupational Safety and Health, page 135
403-9 Work-related injuries	SR 2025 > Occupational Safety and Health, page 135-136
403-10 Work-related ill health	SR 2025 > Occupational Safety and Health, page 136-137
TALENT MANAGEMENT	
3-3 Management of material topics	SR 2025 > Talent Management, page 107-110

GRI DISCLOSURE	PAGE REFERENCE
TALENT MANAGEMENT	
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	SR 2025 > Talent Management, page 111-113
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 2025 > Talent Management, page 114
401-3 Parental leave	SR 2025 > Talent Management, page 113
GRI 404: Training and Education 2016	
404-1 Average hours of training per year per employee	SR 2025 > Talent Management, page 114
404-2 Programs for upgrading employee skills and transition assistance programs	SR 2025 > Talent Management, page 109-110, 115
404-3 Percentage of employees receiving regular performance and career development reviews	SR 2025 > Talent Management, page 115
HUMAN RIGHTS	
3-3 Management of material topics	SR 2025 > Human Rights, page 93
GRI 408: Child Labor 2016	
408-1 Operations and suppliers at significant risk for incidents of child labor	SR 2025 > Human Rights, page 97
GRI 409: Forced or Compulsory Labor 2016	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR 2025 > Human Rights, page 97
GRI 410: Security Practices 2016	
410-1 Security personnel trained in human rights policies or procedures	SR 2025 > Human Rights, page 101
GRI 411: Rights of Indigenous Peoples 2016	
411-1 Incidents of violations involving rights of indigenous peoples	SR 2025 > Human Rights, page 97
SUSTAINABLE SUPPLY CHAIN	
3-3 Management of material topics	SR 2025 > Sustainable Supply Chain, page 139
GRI 203: Indirect Economic Impact 2016	
203-2 Significant indirect economic impacts	SR 2025 > Sustainable Supply Chain, page 140-141
GRI 204: Procurement Practices 2016	
204-1 Proportion of spending on local suppliers	SR 2025 > Supplier Social Impacts, page 141
GRI 414: Supplier Social Assessment 2016	
414-1 New suppliers that were screened using social criteria	SR 2025 > Supplier Social Impacts, page 141
414-2 Negative social impacts in the supply chain and actions taken	SR 2025 > Supplier Social Impacts, page 141
EQUAL OPPORTUNITY, DIVERSITY AND INCLUSION	
3-3 Management of material topics	SR 2025 > Equal Opportunity, Diversity and Inclusion, page 103-104
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	SR 2025 > Equal Opportunity, Diversity and Inclusion, page 105-106
COMMUNITY ENGAGEMENT	
3-3 Management of material topics	SR 2025 > Community Engagement, page 142-145
GRI 203: Indirect Economic Impacts 2016	
203-1 Infrastructure investments and services supported	SR 2025 > Community Engagement, page 143-145
203-2 Significant indirect economic impacts	SR 2025 > Community Engagement, page 143-145
GRI 413: Local Communities 2016	
413-1 Operations with local community engagement, impact assessments, and development programs	SR 2025 > Community Engagement, page 142-145

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GRI DISCLOSURE	PAGE REFERENCE
BUSINESS ETHICS AND TRANSPARENCY	
3-3 Management of material topics	SR 2025 > Business Ethics and Transparency, page 147-149
GRI 205: Anti-corruption 2016	
205-1 Operations assessed for risks related to corruption	SR 2025 > Business Ethics and Transparency, page 149
205-2 Communication and training about anti-corruption policies and procedures	SR 2025 > Business Ethics and Transparency, page 149
205-3 Confirmed incidents of corruption and actions taken	SR 2025 > Business Ethics and Transparency, page 149
GRI 206: Anti-competitive Behavior 2016	
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR 2025 > Business Ethics and Transparency, page 149
CYBERSECURITY AND DATA PRIVACY	
3-3 Management of material topics	SR 2025 > Cybersecurity and Data Privacy, page 150-151
GRI 418: Customer Privacy 2016	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR 2025 > Cybersecurity and Data Privacy, page 151

IFRS S2 Content Index

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
GOVERNANCE		
6(a)(i)	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: 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)	SR 2025 > Sustainability Governance, page 12-15
6(a)(ii)	How the body(s) or individual(s) determined whether appropriate skills and competencies will be developed to oversee strategies designed to respond to climate-related risks and opportunities	SR 2025 > Sustainability Governance, page 16
6(a)(iii)	How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities	SR 2025 > Sustainability Governance, page 13
6(a)(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	SR 2025 > Sustainability Governance, page 13
6(a)(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 paragraph 33-36), including whether and how related performance metrics are included in remuneration policies (see paragraph 29(g))	SR 2025 > Sustainability Governance, page 13
6(b)(i)	Disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 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	SR 2025 > Sustainability Governance, page 13, 16
6(b)(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.	SR 2025 > Sustainability Governance, page 16
STRATEGY		
10(a)	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: Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	SR 2025 > Climate Change Management, page 48-55
10(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	SR 2025 > Climate Change Management, page 48-55
10(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	SR 2025 > Climate Change Management, page 50-51, 53
10(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.	SR 2025 > Climate Change Management, page 41

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IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
STRATEGY		
13(a)	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 description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	SR 2025 > Climate Change Management, page 51-53
13(b)	A description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets)	SR 2025 > Climate Change Management, page 48-54
14(a)(i)	Disclose 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: 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)	SR 2025 > Climate Change Management, page 52-54
14(a)(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)	SR 2025 > Climate Change Management, page 50-51
14(a)(iii)	Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains)	SR 2025 > Climate Change Management, page 50-51
14(a)(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	SR 2025 > Climate Change Management, page 41-43
14(a)(v)	How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33-36	SR 2025 > Climate Change Management, page 42-43
15(a)	An entity shall disclose information that enables users of general purpose financial reports to understand: 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)	SR 2025 > Climate Change Management, page 50-52
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).	SR 2025 > Climate Change Management, page 50-52
16(a)	Specifically, an entity shall disclose quantitative and qualitative information about: How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	SR 2025 > Climate Change Management, page 50-52
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;	SR 2025 > Climate Change Management, page 50-52

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
STRATEGY		
16(c)(i)	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: 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	SR 2025 > Climate Change Management, page 50-52
16(c)(ii)	Its planned sources of funding to implement its strategy;	SR 2025 > Climate Change Management, page 50-52
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).	SR 2025 > Climate Change Management, page 50-55
22(a)(i)	The entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand: 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	SR 2025 > Climate Change Management, page 52-54
22(a)(ii)	The significant areas of uncertainty considered in the entity's assessment of its climate resilience	SR 2025 > Climate Change Management, page 54-55
22(a)(iii)(1)	The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including: 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	SR 2025 > Climate Change Management, page 54-55
22(a)(iii)(2)	The entity's ability to redeploy, repurpose, upgrade or decommission existing assets; and	SR 2025 > Climate Change Management, page 54-55
22(a)(iii)(3)	The effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience	SR 2025 > Climate Change Management, page 54-55
22(b)(i)(1)	How and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including: Which climate-related scenarios the entity used for the analysis and the sources of those scenarios	SR 2025 > Climate Change Management, page 52-54
22(b)(i)(2)	Whether the analysis included a diverse range of climate-related scenarios	SR 2025 > Climate Change Management, page 52-54
22(b)(i)(3)	Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks	SR 2025 > Climate Change Management, page 52-54
22(b)(i)(4)	Whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change	SR 2025 > Climate Change Management, page 52-54

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IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
STRATEGY		
22(b)(i)(5)	Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties	SR 2025 > Climate Change Management, page 52
22(b)(i)(6)	The time horizons the entity used in the analysis and	SR 2025 > Climate Change Management, page 41
22(b)(i)(7)	What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis)	SR 2025 > Climate Change Management, page 49
22(b)(ii)(1)	The key assumptions the entity made in the analysis, including assumptions about: Climate-related policies in the jurisdictions in which the entity operates	SR 2025 > Climate Change Management, page 55
22(b)(ii)(2)	Macroeconomic trends	SR 2025 > Climate Change Management, page 55
22(b)(ii)(3)	National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources)	SR 2025 > Climate Change Management, page 55
22(b)(ii)(4)	Energy usage and mix	SR 2025 > Climate Change Management, page 55
22(b)(ii)(5)	Developments in technology	SR 2025 > Climate Change Management, page 55
22(b)(iii)	The reporting period in which the climate-related scenario analysis was carried out (see paragraph B18).	SR 2025 > Climate Change Management, page 52-54
RISK MANAGEMENT		
25(a)(i)	The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	SR 2025 > Climate Change Management, page 48-49
25(a)(ii)	Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks	SR 2025 > Climate Change Management, page 52-53
25(a)(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)	SR 2025 > Climate Change Management, page 49
25(a)(iv)	whether and how the entity prioritises climate-related risks relative to other types of risk	SR 2025 > Climate Change Management, page 49
25(a)(v)	How the entity monitors climate-related risks	SR 2025 > Climate Change Management, page 49
25(a)(vi)	Whether and how the entity has changed the processes it uses compared with the previous reporting period;	SR 2025 > Climate Change Management, page 48-49
25(b)	The processes the entity uses to identify, assess, priorities 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	SR 2025 > Climate Change Management, page 48-49
25(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.	SR 2025 > Climate Change Management, page 49

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
METRICS AND TARGETS		
29(a)(i)(1)	An entity shall disclose information relevant to the cross-industry metric categories of: greenhouse gases—the entity shall Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent (see paragraphs B19–B22), classified as: Scope 1 greenhouse gas emissions;	SR 2025 > Climate Change Management, page 57
29(a)(i)(2)	Scope 2 greenhouse gas emissions; and	SR 2025 > Climate Change Management, page 57
29(a)(i)(3)	Scope 3 greenhouse gas emissions	SR 2025 > Climate Change Management, page 57
29(a)(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 (see paragraphs B23–B25)	SR 2025 > Climate Change Management, page 56
29(a)(iii)(1)	Disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions;	SR 2025 > Climate Change Management, page 43-45, 56
29(a)(iii)(2)	The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and	SR 2025 > Climate Change Management, page 43-45, 56
29(a)(iii)(3)	Any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes	SR 2025 > Climate Change Management, page 43-45, 57-58
29(a)(iv)(1)	For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between: the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and	SR 2025 > Climate Change Management, page 57
29(a)(iv)(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)	SR 2025 > Climate Change Management, page 57-58
29(a)(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	SR 2025 > Climate Change Management, page 45, 57
29(a)(vi)(1)	For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose: 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	SR 2025 > Climate Change Management, page 44-45, 57-58
29(a)(vi)(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 (see paragraphs B58–B63)	SR 2025 > Climate Change Management, page 44-45, 57-58
29(b)	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks	SR 2025 > Climate Change Management, page 52
29(c)	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks	SR 2025 > Climate Change Management, page 54

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IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
METRICS AND TARGETS		
29(d)	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities	SR 2025 > Climate Change Management, page 52
29(e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities	SR 2025 > Climate Change Management, page 52
29(f)(i)	Internal carbon prices—the entity shall disclose: 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)	SR 2025 > Climate Change Management, page 52
29(f)(ii)	The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions	SR 2025 > Sustainable Value Creation, page 31 SR 2025 > Climate Change Management, page 52
29(g)(i)	Remuneration, including the information about: A description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v))	SR 2025 > Sustainability Governance, page 16
29(g)(ii)	The percentage of executive management remuneration recognised in the current period that is linked to climate related considerations.	SR 2025 > Sustainability Governance, page 16
33(a)	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: The metric used to set the target (see paragraphs B66–B67);	SR 2025 > Climate Change Management, page 41-43, 55-59
33(b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	SR 2025 > Climate Change Management, page 41-43
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);	SR 2025 > Climate Change Management, page 41-43
33(d)	The period over which the target applies;	SR 2025 > Climate Change Management, page 41-43
33(e)	The base period from which progress is measured;	SR 2025 > Climate Change Management, page 41-43
33(f)	Any milestones and interim targets;	SR 2025 > Climate Change Management, page 41-43
33(g)	If the target is quantitative, whether it is an absolute target or an intensity target; and	SR 2025 > Climate Change Management, page 41-43
33(h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	SR 2025 > Climate Change Management, page 43, 46-47
34(a)	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: whether the target and the methodology for setting the target has been validated by a third party;	SR 2025 > Climate Change Management, page 43
34(b)	The entity's processes for reviewing the target;	SR 2025 > Climate Change Management, page 43
34(c)	The metrics used to monitor progress towards reaching the target; and	SR 2025 > Climate Change Management, page 55-59
34(d)	Any revisions to the target and an explanation for those revisions.	SR 2025 > Climate Change Management, page 42

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
METRICS AND 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.	SR 2025 > Climate Change Management, page 59
36(a)	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose: which greenhouse gases are covered by the target.	SR 2025 > Climate Change Management, page 41-44, 55-59
36(b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	SR 2025 > Climate Change Management, page 41-43, 55-59
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 (see paragraphs B68–B69)	SR 2025 > Climate Change Management, page 41-43
36(d)	Whether the target was derived using a sectoral decarbonisation approach.	SR 2025 > Climate Change Management, page 43
36(e)(i)	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, and with reference to paragraphs B70–B71: the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	SR 2025 > Climate Change Management, page 41-43, 47, 55-59
36(e)(ii)	Which third-party scheme(s) will verify or certify the carbon credits;	SR 2025 > Climate Change management, page 47
36(e)(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	SR 2025 > Climate Change Management, page 47
36(e)(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)	SR 2025 > Climate Change Management, page 47