

	New Climate Requirements Effective Date	
	Disclosure on Scope 1 and scope 2 greenhouse gas emissions	Disclosure other than scope 1 and scope 2 greenhouse gas emissions
LargeCap Issuers (Hang Seng Composite LargeCap Index constituents)	Mandatory disclosure (Financial years commencing on or after 1 January 2025)	“Comply or explain”: in financial years commencing on or after 1 January 2025 Mandatory disclosure: in financial years commencing on or after 1 January 2026
Main Board Issuers (other than LargeCap Issuers)		“Comply or explain” (Financial years commencing on or after 1 January 2025)
GEM issuers		Voluntary disclosure (Financial years commencing on or after 1 January 2025)