

# TPT Content Index

The TPT Content Index is available in English only.

Principles	Recommended Disclosure		Reference Sections and Remarks
Ambition	1.	Foundations	
	1.1	Strategic ambition An entity shall disclose the Strategic Ambition of its transition plan. This shall comprise the entity's objectives and priorities for responding and contributing to the transition towards a low-GHG emissions, climate-resilient economy, and set out whether and how the entity is pursuing these objectives and priorities in a manner that captures opportunities, avoids adverse impacts for stakeholders and society, and safeguards the natural environment.	守護地球－創新綠色建築設計；促進綠色轉型；增強物業的氣候韌性  以高效治理實踐我們的理念－持續發展年度承諾
	1.2	Business model and value chain An entity shall disclose a description of the current and anticipated implications of the entity's Strategic Ambition on its business model and value chain.	行政總裁的話  創造繁榮的未來  守護地球－促進綠色轉型；增強物業的氣候韌性  展望未來
	1.3	Key assumptions and external factors An entity shall disclose key assumptions that it has made and external factors on which it depends in order to achieve the Strategic Ambition of its transition plan.	守護地球－促進綠色轉型
Action	2.	Implementation Strategy	
	2.1	Business operations An entity shall disclose information about the short-, medium-, and long-term actions it is taking or plans to take in its business operations in order to achieve the Strategic Ambition of its transition plan.	行政總裁的話  守護地球－促進綠色轉型  以高效治理實踐我們的理念－可持續供應鏈；持續發展年度承諾  創造繁榮的未來－可持續發展投資  展望未來
	2.2	Products and services An entity shall disclose information about short-, medium-, and long-term actions it is taking or plans to take to change its portfolio of products and services in order to achieve the Strategic Ambition of its transition plan.	守護地球－促進綠色轉型；增強物業的氣候韌性  創造繁榮的未來－可持續發展投資

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	2.3	Policies and conditions An entity shall disclose information about any policies and conditions that it uses or plans to use in order to achieve the Strategic Ambition of its transition plan.	守護地球－促進綠色轉型；增強物業的氣候韌性  以高效治理實踐我們的理念－鞏固環境、社會及管治(ESG)的架構
	2.4	Financial planning An entity shall, to the extent the financial effects of its transition plan are separately identifiable, disclose information about the effects of its transition plan on its financial position, financial performance and cash flows over the short-, medium-, and long-term, including information about how it is resourcing or plans to resource its activities in order to achieve the Strategic Ambition of its transition plan.	創造繁榮的未來－可持續發展投資  守護地球－增強物業的氣候韌性
	3.	Engagement Strategy	
	3.1	Engagement with value chain An entity shall disclose information about any engagement activities with other entities in its value chain that it is undertaking or plans to undertake in order to achieve the Strategic Ambition of its transition plan.	可持續發展專題故事－綠色租賃；與租戶攜手推動變革  守護地球－與持份者攜手推動可持續發展
	3.2	Engagement with industry An entity shall disclose information about any engagement and collaborative activities with industry counterparts (and other relevant initiatives or entities) that it is undertaking or plans to undertake in order to achieve the Strategic Ambition of its transition plan.	守護地球－創新綠色建築設計；促進綠色轉型；與持份者攜手推動可持續發展  附錄－約章、承諾及會籍
	3.3	Engagement with government, public sector and civil society An entity shall disclose information about any direct and indirect engagement activities with the government, regulators, public sector organisations, communities, and civil society that it is undertaking or plans to undertake in order to achieve the Strategic Ambition of its transition plan.	守護地球－與持份者攜手推動可持續發展  附錄－約章、承諾及會籍
Accountability	4.	Metrics and Targets	

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	4.1 Governance, business and operational metrics and targets An entity shall disclose information about the governance, engagement, business and operational metrics and targets that it uses in order to drive and monitor progress towards the Strategic Ambition of its transition plan, and report against these metrics and targets on at least an annual basis.	守護地球－增強物業的氣候韌性  以高效治理實踐我們的理念－持續發展年度承諾
	4.2 Financial metrics and targets An entity shall disclose information about any financial metrics and targets, relevant to its business, sector, and strategy, that it uses in order to drive and monitor progress towards the Strategic Ambition of its transition plan, and report against these metrics and targets on at least an annual basis.	守護地球－增強物業的氣候韌性  以高效治理實踐我們的理念－持續發展年度承諾
	4.3 GHG metrics and targets An entity shall disclose information about the GHG emissions and removals metrics and targets that it uses in order to drive and monitor progress towards the Strategic Ambition of its transition plan, and report against these metrics and targets on at least an annual basis.	行政總裁的話  守護地球－促進綠色轉型  守護地球－增強物業的氣候韌性
	4.4 Carbon credits An entity shall disclose information about how it uses or plans to use carbon credits to achieve the Strategic Ambition of its transition plan, and report on the use of carbon credits on at least an annual basis.	我們目前沒有計劃通過購買碳信用來抵銷溫室氣體排放，以實現我們的目標。
	5. Governance	
	5.1 Board oversight and reporting An entity shall disclose information about the governance body(s) (which can include a board, committee, or equivalent body charged with governance) or individual(s) responsible for oversight of the transition plan.	守護地球－增強物業的氣候韌性  以高效治理實踐我們的理念－鞏固環境、社會及管治(ESG)的架構

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	5.2 Roles, responsibility and accountability An entity shall disclose information about management's role in the governance processes, controls, and procedures used to monitor, manage, and oversee the transition plan, as well as how it is embedded within the entity's wider control, review, and accountability mechanisms.	守護地球－增強物業的氣候韌性  以高效治理實踐我們的理念－鞏固環境、社會及管治(ESG)的架構
	5.3 Culture An entity shall disclose information about how it aligns or plans to align its culture with the Strategic Ambition of its transition plan.	關於華懋集團  我們的可持續發展策略與歷程－我們的可持續發展策略  以高效治理實踐我們的理念－持續發展年度承諾
	5.4 Incentives and remuneration An entity shall disclose information about how it aligns or plans to align its incentive and remuneration structures with the Strategic Ambition of its transition plan.	以高效治理實踐我們的理念－持續發展年度承諾
	5.5 Skills, competencies and training An entity shall disclose information about actions it is taking or plans to take to assess, maintain, and build the appropriate skills, competencies, and knowledge across the organisation in order to achieve the Strategic Ambition of its transition plan.	與社區和同事共同向前－促進同事的持續成長與發展 促進同事的持續成長與發展