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* PwC refers to PricewaterhouseCoopers LLP, a limited liability partnership incorporated in England (number OC303525), whose registered office is at 1 Embankment Place, London WC2N 6RH

Independent limited assurance report to the Directors of HSBC Holdings plc on Selected Sustainability Information included within the Annual Report and Accounts and ESG Data Pack for the year ended 31 December 2025

Our limited assurance conclusion

Based on the procedures we have performed, as described under the “Summary of work performed” and the “Areas of Assurance Focus” sections below, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol † in HSBC Holdings plc’s (“HSBC’s”) Annual Report and Accounts and ESG Datapack for the year ended 31 December 2025 (together, the “Reports”) and set out in Appendix A (together, the “Selected Sustainability Information”), has not been prepared, in all material respects, in accordance with HSBC’s Reporting Criteria (the “Reporting Criteria”) as set out in Appendix A.

What we were engaged to assure

The Selected Sustainability Information needs to be read and understood together with the Reporting Criteria, which HSBC’s Directors are solely responsible for selecting and applying. We have been engaged to provide limited assurance on:

- On-balance sheet financed emissions and Facilitated emissions metrics.
- Thermal Coal financing exposures.
- Sustainable Finance and Investment.
- Own operations and Supply Chain emissions (Scope 1, Scope 2 and Scope 3 (Categories 1, 2 and 6)).

The Selected Sustainability Information and the details of the Reporting Criteria are set out in Appendix A to this report respectively.

The Selected Sustainability Information includes re-baselined and re-stated figures for prior years for On-balance sheet financed emissions, Facilitated emissions and Thermal coal financing exposures. Refer to the ‘Financed emissions re-baselines and restatement’ disclosure on page 46 of the HSBC Holdings plc Annual Report and Accounts for the year ended 31 December 2025 for further details. The scope of our work did not extend to any other information included in, or linked from, the Reports.



Our work

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the greenhouse gas (GHG) emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance Engagements on Greenhouse Gas Statements', issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code).

We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users of the Selected Sustainability Information can understand the nature, timing and extent of procedures we performed as context for our conclusion. The procedures performed vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our assurance procedures, which were based on our professional judgement, included the following:

- evaluated the suitability, in the circumstances of HSBC's use, of the Reporting Criteria as the basis for preparing the Selected Sustainability Information, including the associated reporting boundaries.
- performed enquiries to obtain an understanding of HSBC's control environment, processes and systems relevant to the preparation of the Selected Sustainability Information. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities.
- evaluated whether HSBC's methods for developing estimates are appropriate and had been consistently applied;
- compared year on year movements and obtained explanations from management for significant differences we identified.
- reperformed calculations in line with the Reporting Criteria.
- compared exchange rates to independent external sources.
- evaluated the disclosures and overall presentation the Selected Sustainability Information, and
- performed limited substantive testing of the Selected Sustainability Information, as follows:

On-balance sheet financed emissions and Facilitated emissions metrics

- reconciled total exposure values for financed emissions to underlying financial records.
- reconciled facilitated deal activity to Dealogic.

- inspected the categorisation of exposures by industry sector using relevant external data sources on a sample basis.
- reviewed financed emissions data model scripts to determine that data adjustments are consistent with the Reporting Criteria.
- agreed financed and facilitated emissions data attributes, such as GHG emissions, market value and operational activity, to or from source information on a sample basis.
- assessed the classification of data quality scores against the Reporting Criteria on a sample basis.
- independently recalculated financed and facilitated emissions for in-scope sectors and data quality scores.

Thermal coal financing exposure metrics

- reconciled total exposure values for thermal coal financing to underlying financial records.
- tested the appropriate inclusion or exclusion of coal counterparties, on a sample basis, based on the Reporting Criteria.
- inspected evidence that counterparty groups control thermal coal asset(s) on a sample basis.
- agreed thermal coal financing exposures data attributes for weighting factors, such as revenue, to independent sources and re-performed weighting calculations on a sample basis.

Own operations and supply chain metrics

- performed analytical procedures over Scope 1, Scope 2 and Scope 3, Category 6 emissions, investigating significant variances through inquiry or inspection to supporting evidence, such as invoice data and / or meter readings.
- agreed emission factors to independent sources on a sample basis.
- reconciled own operations data attributes to internal energy consumption and travel records on a sample basis.
- assessed the classification of data quality scores for supply chain metrics against the Reporting Criteria on a sample basis.
- agreed third-party sourced data used in calculating supplier emissions, such as supplier revenue and emissions, to independent sources, such as publicly available financial statements, sustainability reports, and other supporting information on a sample basis.
- independently recalculated supply chain emissions and corresponding data quality scores.

Sustainable finance and investment

- agreed sustainable finance data attributes to underlying transaction records for accuracy and assessed the appropriateness of classification against the Reporting Criteria on a sample basis.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Selected Sustainability Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Selected Sustainability Information as follows:

Overall materiality

Materiality may differ depending upon the nature of the Selected Sustainability Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Selected Sustainability Information, having considered how the intended users may use the information.

The benchmark approach for each aspect of the Selected Sustainability Information is indicated in the table in Appendix A by one of the following numbers.

1. This metric is an absolute number. A benchmark materiality of 5% has been applied.
2. This metric is a weighted average number, reported to one decimal place. A benchmark of 0.2 has been applied.
3. The metric is a cumulative balance. A benchmark materiality of 5% has been applied to the movement in the cumulative balance from 2024 to 2025.

We also agreed to report to the Directors misstatements (“reportable misstatements”) identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Selected Sustainability Information in respect of those items.

Areas of assurance focus

The Areas of Assurance Focus are those areas of our work that, in our professional judgement, merited a greater level of practitioner attention because of their specific nature or risk characteristics and include areas where we identified risks that we deemed significant in the context of our engagement. The extent of procedures performed may be towards the upper end of the range that might be expected for limited assurance. This approach provides transparency about where we deemed it necessary to perform extra work. However, this does not imply - for limited assurance - the same level of assurance as would have been obtained under a reasonable assurance engagement.

We considered the following areas to be Areas of Assurance Focus and discussed these with HSBC’s management.

On-balance sheet financed emissions and Thermal coal financing exposures: Determination of in-scope exposures

<p>Nature of the issue</p>	<p>HSBC extract counterparty exposure data from internal financial reporting systems. Automated filters are applied during the extraction process to determine the in-scope exposure population. Filters are applied for:</p> <ul style="list-style-type: none"> • Business line • Asset class • Entity • Product type <p>The scope of exposures are defined in Section 6 of HSBC’s Financed Emissions and Thermal Coal Exposures Methodology, February 2026 (the Reporting Criteria). There is a risk that filtering decisions do not appropriately reflect the in-scope exposures as defined by the Reporting Criteria.</p>
<p>How our work addressed the areas of assurance focus</p>	<p>The following limited substantive procedures are supplementary to those set out in the summary of work performed section above:</p> <ul style="list-style-type: none"> • assessed the reasonableness of filters applied when performing extractions of exposures. • assessed HSBC’s rationale for the inclusion or exclusion of products against the Reporting Criteria and considered relevant industry guidance on a sample basis.
<p>Element(s) of the Selected Sustainability Information most significantly impacted</p>	<p>On-balance sheet financed emissions metrics and Thermal coal financing exposure metrics detailed in Appendix A.</p>

On-balance sheet financed emissions, Facilitated emissions and Thermal coal financing exposures: Grouping counterparties and assigning corresponding sectors

<p>Nature of the issue</p>	<p>HSBC use an internally established construct to group connected clients into counterparty groups to calculate financed and facilitated emissions. Sectors are subsequently assigned at the counterparty group level and determine if counterparty groups are included in scope based on the Reporting Criteria. There is a risk of the following:</p> <ul style="list-style-type: none"> • counterparty groups do not accurately represent the underlying operations. • sector classifications are incorrectly assigned, resulting in inappropriate exclusions. • incorrect vendor data allocation, such as emissions and market value, impacting calculations of financed emissions.
<p>How our work addressed the areas of assurance focus</p>	<p>The following limited substantive procedures are supplementary to those set out in the summary of work performed section above:</p> <ul style="list-style-type: none"> • performed testing on a sample basis on the accuracy of sectors allocated to counterparty groups where sector allocation was changed following management review.
<p>Element(s) of the Selected Sustainability Information most significantly impacted</p>	<p>On-balance sheet financed emissions metrics, Facilitated emissions metrics and Thermal coal financing exposure metrics detailed in Appendix A.</p>

Sustainable finance and investment: Ongoing classification of sustainable products

<p>Nature of the issue</p>	<p>HSBC classify transactions at origination using the definitions in the HSBC's USD750 bn - USD1 trn Sustainable Financing and Investment Ambition - Data Dictionary 2025 (the Reporting Criteria). Subsequently, HSBC perform monitoring activities on transactions to ensure that they continue to meet the definitions after origination. Monitoring activities include but are not limited to:</p> <ul style="list-style-type: none"> • obtaining annual compliance certificates. • monitoring the performance of pre-determined KPIs <p>There is a risk that transactions that meet the definitions as outlined in the Reporting Criteria at origination have changes in their terms and/or activities which mean they no longer meet the definition at a point in time during the reporting period.</p>
<p>How our work addressed the areas of assurance focus</p>	<p>In addition to the procedures set out in the summary of work performed section above the following additional procedures were performed on a sample basis:</p> <ul style="list-style-type: none"> • performed testing on a sample basis to determine whether historic transactions added to the population before 1 January 2025 continue to meet the definitions in the Reporting Criteria.
<p>Element(s) of the Selected Sustainability Information most significantly impacted</p>	<p>Total cumulative sustainable finance and investment provided and facilitated since 2020</p>

Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary.

It is generally acknowledged by stakeholders globally, including regulators, that there are significant limitations in the availability and quality of company specific information, including GHG emissions data from third parties, resulting in reliance on proxy data. These limitations are reflected in the assigned PCAF data quality categories for certain reported Selected Sustainability Information. It is anticipated that the principles and methodologies used to measure and report the Selected Sustainability Information will develop over time and may be subject to change in line with market practice and regulation, impacting comparability year-on-year.

Reporting on other information

The other information comprises all of the information in the Reports other than the Selected Sustainability Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Selected Sustainability Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Selected Sustainability Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Selected Sustainability Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

HSBC's responsibilities

HSBC's Board take overall responsibility for ESG strategy, overseeing executive management in developing the approach, execution and associated reporting as noted on page 58 of the Annual Report and Accounts.

As explained in HSBC's ESG Data Pack on the index page, HSBC's management are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter.
- ensuring that those criteria are relevant and appropriate to HSBC and the intended users of the Reports.
- the preparation of the Selected Sustainability Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Selected Sustainability Information that is free from material misstatement, whether due to fraud or error.
- documenting and retaining underlying data and records to support the Selected Sustainability Information.
- producing the Reports that provide a balanced reflection of HSBC's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Reports.
- producing a statement of management's responsibility.



Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Sustainability Information is free from material misstatement, whether due to fraud or error.
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained.
- reporting our conclusion to the Directors of HSBC.

Use of our report

Our report, including our conclusion, has been prepared solely for the Directors of HSBC in accordance with the agreement between us dated 8 December 2025 and amended on 20 February 2026 (together the 'agreement'). To the fullest extent permitted by law, we do not accept or assume responsibility or liability (including negligence) to anyone other than the Board of Directors and HSBC for our work or our report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Chartered Accountants
London

25 February 2026

Appendix A – Selected Sustainability Information

On-balance sheet financed emissions

The Reporting Criteria is 'Financed Emissions and Thermal Coal Exposures Methodology' dated February 2026 available on HSBC's website*.

Sector	Year	Scope 1 & 2 (MtCO ₂ e) ¹	Scope 3 (MtCO ₂ e) ¹	PCAF data quality score Scope 1 & 2 ²	PCAF data quality score Scope 3 ²	Metric location reference	
						Annual Report and Accounts 2025	ESG Datapack 2025
Oil and gas	2023	2.6	19.7	2.2	2.7	p47	p8
	2024	3.0	20.4	2.3	2.8	p47	p8
Power and utilities	2023	7.1	N/A	2.9	N/A	p47	p8
	2024	6.6	N/A	3.0	N/A	p47	p8
Cement	2023	7.2	N/A	2.3	N/A	p47	p8
	2024	5.1	N/A	2.2	N/A	p47	p8
Iron and steel	2023	3.2	N/A	2.9	N/A	p47	p8
	2024	3.7	N/A	2.9	N/A	p47	p8
Aviation	2023	2.9	0.51	2.2	2.5	p47	p8
	2024	2.8	0.60	2.2	2.7	p47	p8
Automotive	2023	0.16	9.3	2.2	3.2	p47	p8
	2024	0.11	5.9	2.3	3.2	p47	p8
Thermal coal mining	2023	0.06	0.97	3.2	3.2	p47	p8
	2024	0.01	0.21	3.0	3.0	p47	p8

^{1,2} Please refer to 'Overall materiality' table for materiality thresholds.

* The maintenance and integrity of HSBC's website (<https://www.hsbc.com/who-we-are/esg-and-responsible-business/esg-reporting-centre>) is the responsibility of HSBC; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Sustainability Information or Reporting Criteria when presented on HSBC's website.



Facilitated emissions (33% weighting)

The Reporting Criteria is 'Financed Emissions and Thermal Coal Exposures Methodology' dated February 2026 available on HSBC's website*.

Sector	Year	Scope 1 & 2 (MtCO ₂ e) ¹	Scope 3 (MtCO ₂ e) ¹	PCAF data quality score		Metric location reference	
						Scope 1 & 2 ²	Scope 3 ²
Oil and gas	2023	0.32	3.1	2.1	2.5	p47	p8
	2024	0.50	6.7	2.2	2.4	p47	p8
Power and utilities	2023	1.2	N/A	2.4	N/A	p47	p8
	2024	1.7	N/A	2.5	N/A	p47	p8

^{1,2} Please refer to 'Overall materiality' table for materiality thresholds.

Facilitated emissions (100% weighting)

The Reporting Criteria is 'Financed Emissions and Thermal Coal Exposures Methodology' dated February 2026 available on HSBC's website*.

Sector	Year	Scope 1 & 2 (MtCO ₂ e) ¹	Scope 3 (MtCO ₂ e) ¹	PCAF data quality score		Metric location reference	
						Scope 1 & 2 ²	Scope 3 ²
Oil and gas	2023	0.98	9.3	2.1	2.5	N/A	p8
	2024	1.5	20.2	2.2	2.4	N/A	p8
Power and utilities	2023	3.5	N/A	2.4	N/A	N/A	p8
	2024	5.1	N/A	2.5	N/A	N/A	p8

^{1,2} Please refer to 'Overall materiality' table for materiality thresholds.

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Aggregated baseline metrics

The Reporting Criteria is 'Financed Emissions and Thermal Coal Exposures Methodology' dated February 2026 available on HSBC's website*.

Sector	Year	MtCO ₂ e ¹	PCAF data quality score ²	Metric location reference	
				Annual Report and Accounts 2025	ESG Datapack 2025
On-balance sheet financed emissions					
Oil and gas	2019	27.6	2.6	N/A	p8
Thermal coal mining	2020	3.4	3.0	N/A	p8
Facilitated emissions at 33% weighting					
Oil and gas	2019	18.5	2.3	N/A	p8

^{1,2} Please refer to 'Overall materiality' table for materiality thresholds.

Thermal coal financing exposure

The Reporting Criteria is 'Financed Emissions and Thermal Coal Exposures Methodology' dated February 2026 available on HSBC's website*.

Drawn balances	Metric location reference		
	Annual Report and Accounts 2025	ESG Datapack 2025	
As at 31 December 2020 (\$bn) ¹	1.1	p51	N/A
As at 31 December 2023 (\$bn) ¹	0.6	p51	N/A
As at 31 December 2024 (\$bn) ¹	0.5	p51	N/A

¹ Please refer to 'Overall materiality' table for materiality thresholds.

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Sustainable finance and investment

The Reporting Criteria is 'HSBC's USD750 bn - USD1 trn Sustainable Financing and Investment Ambition - Data Dictionary 2025' available on HSBC's website*.

Total cumulative sustainable finance and investment provided and facilitated	Cumulative progress since 2020 (\$bn)	Metric location reference	
		Annual Report and Accounts 2025	ESG Datapack 2025
Total contribution ³	495.6	p36	p1

³Please refer to 'Overall materiality' table for materiality thresholds.

Own operations and supply chain greenhouse gas emissions in tonnes CO2e

The Reporting Criteria is 'GHG Reporting Guidance 2025' available on HSBC's website*.

Operational and supply chain greenhouse gas emissions	2025 (tonnes CO2e)	Metric location reference	
		Annual Report and Accounts 2025	ESG Datapack 2025
Scope 1 ¹	16,698	p49	p10
Scope 2 (market-based) ¹	19,919	p49	p10
Scope 2 (location-based) ¹	259,129	p49	p13
Scope 3: Category 1: Purchased goods and services ¹	807,293	p49	p10
Scope 3: Category 2: Capital goods ¹	165,988	p49	p11
Scope 3: Category 6: Business travel ¹	67,019	p49	p11

¹Please refer to 'Overall materiality' table for materiality thresholds.

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Own operations and supply chain greenhouse gas emissions in tonnes CO2e

The Reporting Criteria is 'GHG Reporting Guidance 2025' available on HSBC's website*.

Supply chain greenhouse gas emissions	2025	Reporting unit	Metric location reference	
			Annual Report and Accounts 2025	ESG Datapack 2025
Scope 3: Category 1: Purchased Goods & Services:				
Scope 1&2 ¹	175,963	Tonnes CO2e	N/A	p10
Scope 1 & 2 Data quality score ²	2.9	Data Quality Score	N/A	p10
Scope 3 ¹	631,330	Tonnes CO2e	N/A	p10
Scope 3 Data quality score ²	3.0	Data Quality Score	N/A	p10
Scope 3: Category 2: Capital Goods:				
Scope 1&2 ¹	48,138	Tonnes CO2e	N/A	p10
Scope 1 & 2 Data quality score ²	3.0	Data Quality Score	N/A	p10
Scope 3 ¹	117,850	Tonnes CO2e	N/A	p10
Scope 3 Data quality score ²	3.1	Data Quality Score	N/A	p10

^{1,2} Please refer to 'Overall materiality' table for materiality thresholds.

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