

Preparing for Climate-Related Disclosures

CSL is preparing to disclose climate-related risks and opportunities aligned with the incoming Australian Sustainability Reporting Standards¹ (ASRS) as part of our FY26 Annual Report. As part of this disclosure CSL is updating its climate analysis under various physical and transition scenarios – including those related to climate policy, operating markets, technology and utilities/energy.

These scenarios build on the assessments conducted in 2022 and in 2024 for CSL Vifor's St Gallen site in Switzerland. Our scenario analysis will assess potential physical impacts under various temperature warming scenarios, as well as transitional risks associated with the shift to a lower-carbon economy, including potential utility disruptions and price volatility affecting our operations.

CSL will continue to report material-climate related risks, principally focused on key judgement areas, including the valuation and useful lives of intangible and tangible assets, and the identification and valuation of provisions and contingent liabilities².

We recognise the need to limit global warming to 1.5°C in line with the Paris Agreement to avoid the worst impacts of climate change as identified by the Intergovernmental Panel on Climate Change (IPCC).

In 2025, the Science Based Targets initiative (SBTi) approved CSL's near-term science-based emissions reduction targets³. As part of setting near-term Science Based Targets, we developed a decarbonisation roadmap, considerate of commercial, engineering, and technology constraints. We intend to provide more information on our decarbonisation roadmap as part of our FY26 ASRS disclosure. Ongoing disclosure of key initiatives CSL has deployed as part of our roadmap will form a critical part of our transition plan.

CSL recognises the importance of purposeful disclosures relating to climate-related risks and opportunities, and will continue to engage with stakeholders on matters of interest.

Learn more about our approach to [Climate Resilience](#) and [Energy/Emissions](#) on our webpage [CSL.com](#)

1: CSL 2025 Annual Report, page 38

2: CSL 2025 Annual Report, page 95

3: CSL 2025 Annual Report, page 35