

Hong Kong Stock Exchange's ESG Reporting Code Content Index for CLP's 2024 Corporate Reports

CLP has adopted the Hong Kong Stock Exchange's (HKEX) Environmental, Social and Governance Reporting Code (the Reporting Code), including the “comply or explain” provisions set out in Part C of the Reporting Code. Climate-related disclosures prepared in accordance with the Hong Kong Financial Reporting Standard (HKFRS) S2 Climate-related Disclosures are considered to have complied with Part D of the ESG Reporting Code. For our 2024 reporting, we have prepared, as an early adopter, our climate-related disclosures in accordance with HKFRS S2; as for any reporting gaps that are currently permitted under the standard, a review is underway to further enhance our disclosures of the financial effects of climate-related risks and opportunities. For details, please refer to [HKFRS S2 Content Index](#).

In line with the Reporting Principles of the Reporting Code, CLP has identified material ESG topics via a double materiality assessment. Financially material topics are covered in the [Annual Report](#), while impact material topics are covered in the [Sustainability Report](#). For transparency, CLP also discloses relevant information outlined in the Reporting Code, even when it falls below the materiality threshold. Details on how CLP reports on relevant aspects in accordance with the Reporting Code are set out below.

Introduction

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report
Introduction			
Overall Approach 9	Information on independent assurance, including a description of the level, scope and processes adopted.	CLP's Approach to Sustainability-related Disclosures (page 101)	Independent assurance statement
Mandatory Disclosure Requirements			
Governance Structure 13	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	Board's Statement on Sustainability (page 177)	Approach to Sustainability > Materiality assessment process <hr/> Approach to Sustainability > Governance > Sustainability governance <hr/> Approach to Sustainability > Governance > Corporate governance framework and code
Reporting Principles 14	A description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report.	CLP's Approach to Sustainability-related Disclosures (page 98)	Approach to Sustainability > Materiality assessment process <hr/> Approach to Sustainability > The materiality matrix

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report
Reporting Boundary 15	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	CLP's Approach to Sustainability-related Disclosures (page 99)	About this Report > Reporting scope and data verification <hr/> Approach to Sustainability > Materiality assessment process

Environmental

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report
A1. Emissions			
General Disclosure A1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	CLP's Approach to Sustainability-related Disclosures (page 101)	Respecting Nature > How Nature is governed at CLP > Monitoring and compliance of emissions and other nature-related regulations <hr/> Serving Our Stakeholders > Partners > Legal compliance
KPI A1.1	The types of emissions and respective emissions data.		Respecting Nature <hr/> Serving Our Stakeholders > Community > Promoting nuclear safety and clean energy <hr/> Asset performance statistics <hr/> ESG Databook/ESG Data Hub > Environment <hr/> ESG Databook > GHG accounting methodology
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 290)	Respecting Nature > How we manage impacts and performance > Waste management and material use <hr/> Serving Our Stakeholders > Community > Promoting nuclear safety and clean energy <hr/> Asset performance statistics <hr/> ESG Databook/ESG Data Hub > Environment <hr/> ESG Databook/ESG Data Hub > Community
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		Respecting Nature > How we manage impacts and performance > Waste management and material use <hr/> Serving Our Stakeholders > Community > Promoting nuclear safety and clean energy <hr/> Asset performance statistics <hr/> ESG Databook/ESG Data Hub > Environment <hr/> ESG Databook/ESG Data Hub > Community

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.		Respecting Nature > How Nature is governed at CLP > Monitoring and compliance of emissions and other nature-related regulations Respecting Nature > How we manage impacts and performance > Air emissions Respecting Nature > How we manage impacts and performance > Waste management and material use
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Nil	Respecting Nature > How Nature is governed at CLP > Monitoring and compliance of emissions and other nature-related regulations Respecting Nature > How we manage impacts and performance > Waste management and material use Serving Our Stakeholders > Community > Promoting nuclear safety and clean energy
A2. Use of Resources			
General Disclosure A2	Policies on the efficient use of resources, including energy, water and other raw materials.	Nil	Respecting Nature > How Nature is governed at CLP > Monitoring and compliance of emissions and other nature-related regulations Respecting Nature > How we manage impacts and performance > Water Serving Our Stakeholders > Customers > Asset Management
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	A Snapshot of CLP in 2024 (page 4) Managing What Matters to Our Business (page 40) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 290)	Serving Our Stakeholders > Customers > Asset Management Asset performance statistics ESG Databook/ESG Data Hub > Customers
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Nil	Respecting Nature > How we manage impacts and performance > Water Asset performance statistics ESG Databook/ESG Data Hub > Environment
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	A Snapshot of CLP in 2024 (page 4) Managing What Matters to Our Business (page 40) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 290)	Serving Our Stakeholders > Customers > Asset Management
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Nil	Respecting Nature > How we manage impacts and performance > Water
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	CLP's primary product is electricity, which requires no packaging for delivery to customers. Packaging material used for auxiliary products only accounts for an immaterial amount. The nature of electricity also does not allow recalls of the Company's primary product.	

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report
A3. The Environment and Natural Resources			
General Disclosure A3	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Nil	Respecting Nature > How Nature is governed at CLP > Monitoring and compliance of emissions and other nature-related regulations
			Respecting Nature > How we manage impacts and performance
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		Respecting Nature > How Nature is governed at CLP > Monitoring and compliance of emissions and other nature-related regulations
			Respecting Nature > How we manage impacts and performance

Social

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report
B1. Employment			
General Disclosure B1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	CLP's Approach to Sustainability-related Disclosures (page 101)	Serving Our Stakeholders > Partners > Legal compliance
			Serving Our Stakeholders > Partners > Code of Conduct and anti-corruption
			Serving Our Stakeholders > Our people
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	A Snapshot of CLP in 2024 (page 4) Chairman's Statement (page 12)	Serving Our Stakeholders > Our people > Workforce size and mix
			Serving Our Stakeholders > Our people
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	CEO's Strategic Review (page 16) Managing What Matters to Our Business (page 40) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 290)	Serving Our Stakeholders > Our people
B2. Health and Safety			
General Disclosure B2	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	CLP's Approach to Sustainability-related Disclosures (page 101)	Serving Our Stakeholders > Partners > Legal compliance
			Serving Our Stakeholders > Our people > Health, Safety and Environment management
			Serving Our Stakeholders > Our people > Occupational health and safety

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Nil	Serving Our Stakeholders > Our people > Occupational health and safety
KPI B2.2	Lost days due to work injury.		Serving Our Stakeholders > Our people
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.		Serving Our Stakeholders > Our people > Occupational health and safety
B3. Development and Training			
General Disclosure B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	A Snapshot of CLP in 2024 (page 4) CEO's Strategic Review (page 16) Managing What Matters to Our Business (page 40) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 290)	Serving Our Stakeholders > Our people > Talent and skills development
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).		Serving Our Stakeholders > Our people > Supporting employees to thrive in change
KPI B3.2	The average training hours completed per employee by gender and employee category.		ESG Databook/ESG Data Hub > Our People
B4. Labour Standards			
General Disclosure B4	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	CLP's Approach to Sustainability-related Disclosures (page 101)	Serving Our Stakeholders > Partners > Legal compliance
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Nil	Serving Our Stakeholders > Our people > Fair and ethical work practices
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		Serving Our Stakeholders > Partners > Supply chain sustainability management
B5. Supply Chain Management			
General Disclosure B5	Policies on managing environmental and social risks of the supply chain.	Nil	Serving Our Stakeholders > Partners > Supply chain sustainability management
KPI B5.1	Number of suppliers by geographical region.		Serving Our Stakeholders > Our people > Fair and ethical work practices
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.		Serving Our Stakeholders > Partners > Supply chain sustainability management

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	A Snapshot of CLP in 2024 (page 4) Managing What Matters to Our Business (page 40) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 290)	Respecting Nature > How Nature is governed at CLP > Monitoring and compliance of emissions and other nature-related regulations Serving Our Stakeholders > Partners > Supply chain sustainability management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Nil	Respecting Nature > How Nature is governed at CLP > Monitoring and compliance of emissions and other nature-related regulations Serving Our Stakeholders > Partners > Supply chain sustainability management
B6. Product Responsibility			
General Disclosure B6	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	CLP's Approach to Sustainability-related Disclosures (page 101)	Serving Our Stakeholders > Customers > Customer privacy Serving Our Stakeholders > Customers > Customer satisfaction Serving Our Stakeholders > Partners > Legal compliance Serving Our Stakeholders > Community > Safety around CLP's network
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	CLP's primary product is electricity, which does not allow for product recalls.	
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Nil	Serving Our Stakeholders > Customers > Customer privacy Serving Our Stakeholders > Customers > Customer satisfaction
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		Serving Our Stakeholders > Partners > Legal compliance
KPI B6.4	Description of quality assurance process and recall procedures.	CLP's primary product is electricity, which does not allow for product recalls.	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Managing What Matters to Our Business (page 40)	Serving Our Stakeholders > Customers > Customer privacy Serving Our Stakeholders > Customers > Cyber security
B7. Anti-corruption			
General Disclosure B7	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	CLP's Approach to Sustainability-related Disclosures (page 101)	Serving Our Stakeholders > Partners > Code of Conduct and anti-corruption Serving Our Stakeholders > Partners > Legal compliance

Aspects	Disclosures	Sections in 2024 Annual Report	Sections in 2024 Sustainability Report	
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Nil	Serving Our Stakeholders > Partners > Code of Conduct and anti-corruption	
	Serving Our Stakeholders > Partners > Legal compliance			
	ESG Databook/ESG Data Hub > Partners			
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Nil	Whistleblowing Policy	
	Serving Our Stakeholders > Partners > Code of Conduct and anti-corruption			
	Serving Our Stakeholders > Partners > Code of Conduct and anti-corruption			
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Nil	Serving Our Stakeholders > Partners > Code of Conduct and anti-corruption	
B8. Community Investment				
General Disclosure B8	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.		Nil	Approach to Sustainability > Stakeholder management
		Serving Our Stakeholders > Community > Community investment		
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Serving Our Stakeholders > Customers > Access to reliable energy		
		Serving Our Stakeholders > Community > Providing access to reasonably priced energy		
		Serving Our Stakeholders > Community > Community investment		
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Nil	Serving Our Stakeholders > Community > Community investment	
			ESG Databook/ESG Data Hub > Community	