

HKFRS S2/SASB Electric Utilities & Power Generators Content Index for CLP's 2024 Sustainability Report

This content index is based on the [Industry-based Guidance on Implementing Hong Kong Financial Reporting Standard \(HKFRS\) S2 Climate-related Disclosures](#), released in December 2024 as a part of HKFRS S2, and the [Sustainability Accounting Standards Board \(SASB\) Standards](#), for the Electric Utilities & Power Generators Industry. Since the industry-based guidance of HKFRS S2 is derived from the SASB Standards, Section 1 of this content index lists the topics and metrics applicable to both standards, while Section 2 of this content index lists the topics and metrics applicable only to the SASB Standards.

Section 1: HKFRS S2/SASB Electric Utilities & Power Generators

HKFRS S2/ SASB Code	Accounting Metric	Sections / Explanation
Greenhouse Gas Emissions & Energy Resource Planning		
IF-EU-110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Asset performance statistics <hr/> ESG Databook/ESG Data Hub > Climate change <hr/> Annual Report > Managing What Matters to Our Business > Net-zero transition <hr/> Percentage of Scope 1 emissions covered under (2) emissions-limiting regulations and (3) emissions-reporting regulations is currently not reported.
IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	GHG emissions associated with power deliveries is not reported separately.
IF-EU-110a.3	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Annual Report > Managing What Matters to Our Business > Net-Zero Transition <hr/> CLP's Climate Vision 2050 (2024 edition) > Our climate targets and commitments <hr/> CLP's Climate Vision 2050 (2024 edition) > Putting our vision into action
Water Management		
IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Respecting Nature > How we manage impacts and performance > Water <hr/> Asset performance statistics <hr/> ESG Databook/ESG Data Hub > Environment

HKFRS S2/ SASB Code	Accounting Metric	Sections / Explanation
IF-EU-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	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 <hr/> Annual Report > Corporate Governance Report > CLP's Approach to Sustainability-related Disclosures > Legal and Compliance
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Respecting Nature > How we manage impacts and performance > Water
End-Use Efficiency & Demand		
IF-EU-420a.2	Percentage of electric load served by smart grid technology	<p>We disclose the percentage of smart meters connected for CLP Power Hong Kong's customers by the end of 2024 as an alternative metric in the Annual Report.</p> <hr/> Annual Report > Managing What Matters to Our Business > Energy Growth Opportunities
IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	<p>We disclose the energy savings from customer projects supported by the Eco Building Fund as an alternative metric in the Sustainability Report and Annual Report.</p> <hr/> Welcome > CLP's Sustainability-related Targets and Performance in 2024 <hr/> Annual Report > Managing What Matters to Our Business > Energy Growth Opportunities
Nuclear Safety & Emergency Management		
IF-EU-540a.1	Total number of nuclear power units, broken down by results of most recent independent safety review	Currently not reported.
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Serving Our Stakeholders > Community > Promoting nuclear safety and clean energy
Grid Resiliency		
IF-EU-550a.1	Number of incidents of non-compliance with physical or cybersecurity standards or regulations	Serving Our Stakeholders > Partners > Legal compliance

HKFRS S2/ SASB Code	Accounting Metric	Sections / Explanation
IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	Serving Our Stakeholders > Customers > Access to reliable energy <hr/> ESG Databook/ESG Data Hub > Customers
Activity Metrics		
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	Serving Our Stakeholders > Customers > Customer portfolio <hr/> ESG Databook/ESG Data Hub > Customers <hr/> Annual Report > Managing What Matters to Our Business > Energy Growth Opportunities
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	ESG Databook/ESG Data Hub > Customers <hr/> Annual Report > Managing What Matters to Our Business > Energy Growth Opportunities
IF-EU-000.C	Length of transmission and distribution lines	Serving Our Stakeholders > Customers > Access to reliable energy <hr/> Annual Report > Managing What Matters to Our Business > Energy Growth Opportunities
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	Serving Our Stakeholders > Customers > Asset Management <hr/> ESG Databook/ESG Data Hub > Customers <hr/> Annual Report > Managing What Matters to Our Business > Energy Growth Opportunities
IF-EU-000.E	Total wholesale electricity purchased	Currently not reported.

Section 2: SASB Electric Utilities & Power Generators

SASB Code	Accounting Metric	Sections / Explanation
Air Quality		
IF-EU-120a.1	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Respecting Nature > How we manage impacts and performance > Air emissions ESG Databook/ESG Data Hub > Environment Lead emissions are not reported.
Coal Ash Management		
IF-EU-150a.1	(1) Amount of coal combustion products (CCP) generated, (2) percentage recycled	Respecting Nature > How we manage impacts and performance > Waste management and material use Asset performance statistics
IF-EU-150a.3	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	Currently not reported.
Energy Affordability		
IF-EU-240a.1	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Currently not reported.
IF-EU-240a.3	(1) Number of residential customer electric disconnections for non-payment, (2) percentage reconnected within 30 days	Serving Our Stakeholders > Customers > Access to reliable energy Percentage reconnected within 30 days is currently not reported.
IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Serving Our Stakeholders > Community > Providing access to reasonably priced energy
Workforce Health & Safety		
IF-EU-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Serving Our Stakeholders > Our people > Occupational health and safety ESG Databook/ESG Data Hub > Our people Annual Report > Financials > Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data Near miss frequency rate is currently not reported.