

# Hong Kong Stock Exchange's ESG Reporting Code Content Index for CLP's 2025 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. CLP's climate-related disclosures for 2025 have been prepared in compliance with HKFRS S2 and Part D of the ESG Reporting Code (for details, please refer to [HKFRS S2 Content Index](#)).

In line with the Reporting Principles of the Reporting Code, CLP has identified material sustainability 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 2025 Annual Report	Sections in 2025 Sustainability Report
<b>Introduction</b>			
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 83)	<a href="#">Independent assurance statement</a>
<b>Mandatory Disclosure Requirements</b>			
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 147)	<a href="#">2025 Materiality Assessment Report &gt; Our approach</a>  <a href="#">Approach to Sustainability &gt; Governance &gt; Sustainability governance</a>

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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 83)	<a href="#">2025 Materiality Assessment Report &gt; Our approach</a> <a href="#">2025 Materiality Assessment Report &gt; 2025 Materiality assessment result</a>
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 83)	<a href="#">About this Report &gt; Reporting scope and data verification</a> <a href="#">2025 Materiality Assessment Report &gt; Our approach</a>

**Environmental**

Aspects	Disclosures	Sections in 2025 Annual Report	Sections in 2025 Sustainability Report
<b>A1. Emissions</b>			
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.	Managing What Matters to Our Business – Enhancing environmental performance (page 39) CLP's Approach to Sustainability-related Disclosures (page 83)	<a href="#">Respecting Nature &gt; CLP's nature-related governance</a> <a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a>
KPI A1.1	The types of emissions and respective emissions data.		<a href="#">Respecting Nature &gt; How CLP manages impacts and performance</a> <a href="#">Serving Our Stakeholders &gt; Community &gt; Promoting nuclear safety and clean energy</a> <a href="#">Asset performance statistics</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Environment</a> <a href="#">2025 ESG Databook &gt; GHG accounting methodology</a>
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 256)	<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Waste management and materials use</a> <a href="#">Serving Our Stakeholders &gt; Community &gt; Promoting nuclear safety and clean energy</a> <a href="#">Asset performance statistics</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Environment</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Community</a>
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Waste management and materials use</a> <a href="#">Asset performance statistics</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Environment</a>

Aspects	Disclosures	Sections in 2025 Annual Report	Sections in 2025 Sustainability Report
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Managing What Matters to Our Business – Enhancing environmental performance (page 39)	<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Air emissions</a>
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.		<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Waste management and materials use</a> <a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Waste management and materials use</a> <a href="#">Serving Our Stakeholders &gt; Community &gt; Promoting nuclear safety and clean energy</a>
<b>A2. Use of Resources</b>			
General Disclosure A2	Policies on the efficient use of resources, including energy, water and other raw materials.	Nil	<a href="#">Respecting Nature &gt; CLP's nature-related governance</a> <a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Water</a> <a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Energy conservation</a> <a href="#">Serving Our Stakeholders &gt; Customers &gt; Asset management</a>
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).	Business Performance and Outlook – Hong Kong (page 52) Managing What Matters to Our Business – Energy Growth Opportunities (page 40) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 256)	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Asset management</a> <a href="#">Asset performance statistics</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Customers</a>
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Managing What Matters to Our Business – Enhancing environmental performance (page 39)	<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Water</a> <a href="#">Asset performance statistics</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Environment</a>
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Business Performance and Outlook – Hong Kong (page 52) Managing What Matters to Our Business – Energy Growth Opportunities (page 40) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 256)	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Asset management</a>
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	<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Water</a>
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 2025 Annual Report	Sections in 2025 Sustainability Report
<b>A3. The Environment and Natural Resources</b>			
General Disclosure A3	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Nil	<a href="#">Respecting Nature &gt; CLP's nature-related governance</a>
			<a href="#">Respecting Nature &gt; How CLP manages impacts and performance</a>
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		<a href="#">Respecting Nature &gt; How CLP manages impacts and performance</a>

**Social**

Aspects	Disclosures	Sections in 2025 Annual Report	Sections in 2025 Sustainability Report
<b>B1. Employment</b>			
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 83)  Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 256)	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a>
			<a href="#">Serving Our Stakeholders &gt; Partners &gt; Code of Conduct and anti-corruption</a>
			<a href="#">Serving Our Stakeholders &gt; Our people</a>
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.		<a href="#">Serving Our Stakeholders &gt; Our people &gt; Workforce size and mix</a>
			<a href="#">2025 ESG Databook / ESG Data Hub &gt; Our People</a>
KPI B1.2	Employee turnover rate by gender, age group and geographical region.		<a href="#">2025 ESG Databook / ESG Data Hub &gt; Our People</a>
<b>B2. Health and Safety</b>			
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 83)	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a>
			<a href="#">Serving Our Stakeholders &gt; Our people &gt; Health, Safety, and Environment management</a>
			<a href="#">Serving Our Stakeholders &gt; Our people &gt; Occupational health and safety</a>

Aspects	Disclosures	Sections in 2025 Annual Report	Sections in 2025 Sustainability Report
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.		<a href="#">Serving Our Stakeholders &gt; Our people &gt; Occupational health and safety</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Our People</a>
KPI B2.2	Lost days due to work injury.	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 256)	<a href="#">Serving Our Stakeholders &gt; Our people &gt; Occupational health and safety</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Our People</a>
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.		<a href="#">Serving Our Stakeholders &gt; Our people &gt; Health, Safety, and Environment management</a> <a href="#">Serving Our Stakeholders &gt; Our people &gt; Occupational health and safety</a>
<b>B3. Development and Training</b>			
General Disclosure B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Nil	<a href="#">Serving Our Stakeholders &gt; Our people &gt; Talent and skills development</a> <a href="#">Serving Our Stakeholders &gt; Our people &gt; Supporting employees to thrive in change</a>
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 256)	<a href="#">2025 ESG Databook / ESG Data Hub &gt; Our People</a>
KPI B3.2	The average training hours completed per employee by gender and employee category.		<a href="#">2025 ESG Databook / ESG Data Hub &gt; Our People</a>
<b>B4. Labour Standards</b>			
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 83)	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a> <a href="#">Serving Our Stakeholders &gt; Our people &gt; Fair and ethical work practices</a> <a href="#">Serving Our Stakeholders &gt; Partners &gt; Supply chain sustainability management</a>
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		<a href="#">Serving Our Stakeholders &gt; Our people &gt; Fair and ethical work practices</a> <a href="#">Serving Our Stakeholders &gt; Partners &gt; Supply chain sustainability management</a>
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Nil	<a href="#">Serving Our Stakeholders &gt; Our people &gt; Fair and ethical work practices</a> <a href="#">Serving Our Stakeholders &gt; Partners &gt; Supply chain sustainability management</a>
<b>B5. Supply Chain Management</b>			
General Disclosure B5	Policies on managing environmental and social risks of the supply chain.	Nil	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Supply chain sustainability management</a>
KPI B5.1	Number of suppliers by geographical region.	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 256)	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Supply chain sustainability management</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Partners</a>

Aspects	Disclosures	Sections in 2025 Annual Report	Sections in 2025 Sustainability Report
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.		<a href="#">Serving Our Stakeholders &gt; Partners &gt; Supply chain sustainability management</a>
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Managing What Matters to Our Business – Operational and Supply Chain Resilience (page 49)	<a href="#">Respecting Nature &gt; CLP's nature-related strategy</a>
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.		<a href="#">Serving Our Stakeholders &gt; Partners &gt; Supply chain sustainability management</a>
<b>B6. Product Responsibility</b>			
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 83)	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Customer privacy</a> <a href="#">Serving Our Stakeholders &gt; Customers &gt; Customer satisfaction</a> <a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a> <a href="#">Serving Our Stakeholders &gt; Community &gt; Safety around CLP's network</a>
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 requires no product recall.	
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Nil	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Customer satisfaction</a>
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		<a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a>
KPI B6.4	Description of quality assurance process and recall procedures.	CLP's primary product is electricity, which requires no product recall.	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	CEO's Strategic Review (page 12) Business Performance and Outlook – Hong Kong (page 52) Managing What Matters to Our Business – Digital Innovation and Cybersecurity (page 45) Risk Management Report (page 103)	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Customer privacy</a> <a href="#">Serving Our Stakeholders &gt; Customers &gt; Cybersecurity</a>
<b>B7. Anti-corruption</b>			
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 83)	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Code of Conduct and anti-corruption</a> <a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a>

Aspects	Disclosures	Sections in 2025 Annual Report	Sections in 2025 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	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Code of Conduct and anti-corruption</a>	
	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a>			
	<a href="#">2025 ESG Databook / ESG Data Hub &gt; Partners</a>			
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Nil	<a href="#">Whistleblowing Policy</a>	
	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Code of Conduct and anti-corruption</a>			
	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Code of Conduct and anti-corruption</a>			
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Nil	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Code of Conduct and anti-corruption</a>	
<b>B8. Community Investment</b>				
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	<a href="#">Approach to Sustainability &gt; Stakeholder management</a>
		<a href="#">Serving Our Stakeholders &gt; Community &gt; Community investment</a>		
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Access to reliable energy</a>		
		<a href="#">Serving Our Stakeholders &gt; Community &gt; Providing access to reasonably priced energy</a>		
		<a href="#">Serving Our Stakeholders &gt; Community &gt; Community investment</a>		
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Nil	<a href="#">Serving Our Stakeholders &gt; Community &gt; Community investment</a>	
			<a href="#">Serving Our Stakeholders &gt; Community</a>	