

HKFRS S2 Climate-related Disclosures Content Index for CLP's 2025 Corporate Reports

This content index is based on the [Hong Kong Financial Reporting Standard \(HKFRS\) S2 Climate-related Disclosures](#), released in December 2024. Relevant information can be found in CLP's corporate reports, including the [Annual Report](#), the [Sustainability Report](#) and [CLP's Climate Vision 2050: Powering an orderly transition](#). For industry-based requirements, please refer to the [HKFRS S2/SASB Electric Utilities & Power Generators Content Index](#).

Reference no.	Disclosure Description	Sections and/or Explanation	
		2025 Annual Report	2025 Sustainability Report
Governance			
HKFRS S2-6(a)	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:		
	(i) how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s);	<ul style="list-style-type: none"> Governance > Corporate Governance Report > CLP's Approach to Sustainability-related Disclosures; Our Board; Why Board Diversity is important to CLP 	-
	(ii) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	<ul style="list-style-type: none"> Governance > Risk Management Report > CLP's Risk Governance; Implementing the Framework through a Top-down and Bottom-up Approach 	<ul style="list-style-type: none"> Approach to Sustainability > Governance > Sustainability governance
	(iii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	<ul style="list-style-type: none"> Governance > Audit & Risk Committee Report Governance > Sustainability Committee Report Governance > Directors' Report > Board's Statement on Sustainability 	

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	(iv) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and	<ul style="list-style-type: none"> Chairman's Statement CEO's Strategic Review Governance > Risk Management Report > CLP's Risk Management Objectives > Integrating Risk Management and Strategy Governance > Sustainability Committee Report > Summary of Work Done Governance > Directors' Report > Board Statement on Sustainability 	-
	(v) how the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	<ul style="list-style-type: none"> Governance > Corporate Governance Report > Our Board Governance > Human Resources & Remuneration Committee Report Governance > Directors' Report > Board's Statement on Sustainability 	
HKFRS S2-6(b)	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:		
	(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	<ul style="list-style-type: none"> Governance > Corporate Governance Report > CLP's Approach to Sustainability-related Disclosures Governance > Risk Management Report > CLP's Risk Governance Governance > Directors' Report > Board's Statement on Sustainability 	-
	(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	<ul style="list-style-type: none"> Governance > Risk Management Report > Implementing the Framework through a Top-down and Bottom-up Approach Governance > Audit & Risk Committee Report 	<ul style="list-style-type: none"> Approach to Sustainability > Risk management

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Strategy			
<i>Climate-related risks and opportunities</i>			
HKFRS S2-10(a)	Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Overview; Net-Zero Transition; Energy Growth Opportunities; Operational and Supply Chain Resilience 	<ul style="list-style-type: none"> 2025 Materiality Assessment Report > Summary of prioritised sustainability-related impacts, risks and opportunities
HKFRS S2-10(b)	Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	<p>Further information available in:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 <ul style="list-style-type: none"> Embedding our Climate Vision > Managing climate-related risks and opportunities Appendix > Our scenario analysis and exposure to climate-related risks and opportunities 	
HKFRS S2-10(c)	Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Overview <p>Further information available in:</p>	
HKFRS S2-10(d)	Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	<ul style="list-style-type: none"> CLP's Climate Vision 2050 <ul style="list-style-type: none"> Embedding our Climate Vision > Managing climate-related risks and opportunities Appendix > Our scenario analysis and exposure to climate-related risks and opportunities 	

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Business model and value chain			
HKFRS S2-13(a)	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Overview; Net-Zero Transition; Energy Growth Opportunities; Operational and Supply Chain Resilience 	<ul style="list-style-type: none"> 2025 Materiality Assessment Report > Summary of prioritised sustainability-related impacts, risks and opportunities
HKFRS S2-13(b)	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	<ul style="list-style-type: none"> Managing What Matters to Our Business > Overview; Net-Zero Transition; Energy Growth Opportunities; Operational and Supply Chain Resilience <p>Further information available in:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Appendix > Our scenario analysis and exposure to climate-related risks and opportunities 	
Strategy and decision-making			
HKFRS S2-14(a)	How the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about:		
	(i) current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments);	<ul style="list-style-type: none"> CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition; Energy Growth Opportunities; Operational and Supply Chain Resilience Business Performance and Outlook 	-
	(ii) current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications);	<ul style="list-style-type: none"> CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition; Energy Growth Opportunities; Future-Ready Workforce; Operational and Supply Chain Resilience Business Performance and Outlook 	<ul style="list-style-type: none"> 2025 Materiality Assessment Report > Summary of prioritised sustainability-related impacts, risks and opportunities Our Sustainability Agenda > Net-zero transition

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	(iii) current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains);	<ul style="list-style-type: none"> CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition; Energy Growth Opportunities; Operational and Supply Chain Resilience Business Performance and Outlook 	<ul style="list-style-type: none"> 2025 Materiality Assessment Report > Summary of prioritised sustainability-related impacts, risks and opportunities Our Sustainability Agenda > Energy growth opportunities
	(iv) any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies; and	<ul style="list-style-type: none"> CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition 	-
	(v) how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets.	<p>Further information available in:</p> <ul style="list-style-type: none"> CLP's Climate Vision 205 <ul style="list-style-type: none"> Putting our vision into action Appendix > Key assumptions underlying the GHG emissions projections 	
HKFRS S2-14(b)	How the entity is resourcing, and plans to resource, the activities disclosed in accordance with 14(a).	<ul style="list-style-type: none"> CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition Business Performance and Outlook 	
HKFRS S2-14(c)	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with 14(a).		<ul style="list-style-type: none"> Welcome > Sustainability-related targets and performance
Financial position, financial performance and cash flows			
HKFRS S2-16(a)	Quantitative and qualitative information about how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	<ul style="list-style-type: none"> CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition Business Performance and Outlook 	<ul style="list-style-type: none"> 2025 Materiality Assessment Report > Summary of prioritised sustainability-related impacts, risks and opportunities
HKFRS S2-16(b)	Quantitative and qualitative information about the climate-related risks and opportunities identified in 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition 	-

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HKFRS S2-16(c)	<p>Quantitative and qualitative information about how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:</p> <p>(i) its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and</p> <p>(ii) its planned sources of funding to implement its strategy.</p>	<ul style="list-style-type: none"> A Snapshot of CLP in 2025 > Strategic Framework CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition Business Performance and Outlook 	-
HKFRS S2-16(d)	<p>Quantitative and qualitative information about how the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).</p>	<ul style="list-style-type: none"> CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition Business Performance and Outlook 	-
Climate Resilience			
HKFRS S2-22(a)	<p>The entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand:</p> <p>(i) the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis;</p> <p>(ii) the significant areas of uncertainty considered in the entity's assessment of its climate resilience;</p>	<ul style="list-style-type: none"> CEO's Strategic Review Managing What Matters to Our Business > Net-Zero Transition <p>Further information available in:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 <ul style="list-style-type: none"> Embedding our Climate Vision > Managing climate-related risks and opportunities Appendix > Our scenario analysis and exposure to climate-related risks and opportunities 	<ul style="list-style-type: none"> Serving Our Stakeholders > Customers > Emergency and crisis management

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	<p>(iii) the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including:</p> <p>(1) the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities;</p> <p>(2) the entity's ability to redeploy, repurpose, upgrade or decommission existing assets; and</p> <p>(3) the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.</p>	<ul style="list-style-type: none"> • CEO's Strategic Review • Managing What Matters to Our Business > Net-Zero Transition 	
		<p>Further information available in:</p> <ul style="list-style-type: none"> • <i>CLP's Climate Vision 2050</i> <ul style="list-style-type: none"> – <i>Embedding our Climate Vision > Managing climate-related risks and opportunities</i> – <i>Appendix > Our scenario analysis and exposure to climate-related risks and opportunities</i> 	
HKFRS S2-22(b)	<p>How and when the climate-related scenario analysis was carried out, including the information about:</p> <p>(i) The inputs the entity used, including:</p> <p>(1) which climate-related scenarios the entity used for the analysis and the sources of those scenarios;</p> <p>(2) whether the analysis included a diverse range of climate-related scenarios;</p> <p>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;</p> <p>(4) whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;</p> <p>(5) why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;</p> <p>(6) the time horizons the entity used in the analysis; and</p> <p>(7) what scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis);</p>	<p>Further information available in:</p> <ul style="list-style-type: none"> • <i>CLP's Climate Vision 2050</i> <ul style="list-style-type: none"> – <i>Embedding our Climate Vision > Managing climate-related risks and opportunities</i> – <i>Appendix > Our scenario analysis and exposure to climate-related risks and opportunities; Key assumptions underlying the GHG emissions projections</i> 	

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	<p>(ii) The key assumptions the entity made in the analysis, including assumptions about:</p> <hr/> <p>(1) climate-related policies in the jurisdictions in which the entity operates;</p> <hr/> <p>(2) macroeconomic trends;</p> <hr/> <p>(3) national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources);</p> <hr/> <p>(4) energy usage and mix; and</p> <hr/> <p>(5) developments in technology.</p> <p>(iii) The reporting period in which the climate-related scenario analysis was carried out.</p>		
Risk management			
HKFRS S2-25(a)	<p>The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:</p> <hr/> <p>(i) the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes);</p> <hr/> <p>(ii) whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks;</p> <hr/> <p>(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria);</p>	<ul style="list-style-type: none"> Governance > Risk Management Report > CLP's Risk Management Objectives; CLP's Risk Appetite; CLP's Risk Management Process <p>Further information available in:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 <ul style="list-style-type: none"> Embedding our Climate Vision > Managing climate-related risks and opportunities Appendix > Our scenario analysis and exposure to climate-related risks and opportunities Governance > Risk Management Report > CLP's Risk Appetite; CLP's Risk Management Process; Material Risks to the Group <p>Further information available in:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Appendix > Our scenario analysis and exposure to climate-related risks and opportunities 	<ul style="list-style-type: none"> Governance > Risk management > Risk management process

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	(iv) whether and how the entity prioritises climate-related risks relative to other types of risk;	<ul style="list-style-type: none"> Governance > Risk Management Report > CLP's Risk Appetite; CLP's Risk Management Process; Material Risks to the Group 	
	(v) how the entity monitors climate-related risks; and	<ul style="list-style-type: none"> Managing What Matters to Our Business > Overview 	
	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period.	<ul style="list-style-type: none"> Governance > Risk Management Report > Material Risks to the Group 	
		Further information available in:	
		<ul style="list-style-type: none"> CLP's Climate Vision 2050 <ul style="list-style-type: none"> Embedding our Climate Vision > Managing climate-related risks and opportunities Appendix > Our scenario analysis and exposure to climate-related risks and opportunities 	
HKFRS S2-25(b)	The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.	<ul style="list-style-type: none"> Governance > Risk Management Report > CLP's Risk Appetite; CLP's Risk Management Process; Material Risks to the Group 	
HKFRS S2-25(c)	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.		
Metrics and targets			
<i>Climate-related metrics</i>			
HKFRS S2-29(a)	Information relevant to the cross-industry metric categories of greenhouse gases, including:		
	(i) absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent, classified as:	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition 	<ul style="list-style-type: none"> 2025 ESG Databook / ESG Data Hub > Climate change
	(1) Scope 1 greenhouse gas emissions;	<ul style="list-style-type: none"> Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data 	
	(2) Scope 2 greenhouse gas emissions; and		
	(3) Scope 3 greenhouse gas emissions.		
	(ii) greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions.		

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	<p>(iii) the approach used to measure greenhouse gas emissions including:</p> <p>(1) the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions;</p> <p>(2) the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and</p> <p>(3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.</p> <p>(iv) for Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between:</p> <p>(1) the consolidated accounting group (for example, for an entity applying HKFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and</p> <p>(2) other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying HKFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries).</p> <p>(v) location-based Scope 2 greenhouse gas emissions, and information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions; and</p> <p>(vi) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3):</p> <p>(1) the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011); and</p> <p>(2) additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance.</p>	<p>Cross reference provided to:</p> <ul style="list-style-type: none"> 2025 ESG Databook > Reporting scope; Greenhouse gas (GHG) accounting methodology 2025 ESG Databook > Reporting scope; Greenhouse gas (GHG) accounting methodology 	<ul style="list-style-type: none"> 2025 ESG Databook > Reporting scope; Greenhouse gas (GHG) accounting methodology
HKFRS S2-29(b)	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	<p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Appendix > Our scenario analysis and exposure to climate-related risks and opportunities 	
HKFRS S2-29(c)	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks.		
HKFRS S2-29(d)	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities.		
HKFRS S2-29(e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	<ul style="list-style-type: none"> A Snapshot of CLP in 2025 > Strategic Framework Managing What Matters to Our Business > Net-Zero Transition 	<ul style="list-style-type: none"> 2025 ESG Databook / ESG Data Hub > Financial information

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HKFRS S2-29(f)	Internal carbon prices, including:		
	<p>(i) an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis); and</p> <p>(ii) the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions.</p>	<p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Putting our vision into action > The role of carbon markets > Our participation in carbon markets 	-
HKFRS S2-29(g)	Information on remuneration, including:		
	<p>(i) a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)); and</p> <p>(ii) the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.</p>	<ul style="list-style-type: none"> Governance > Human Resources & Remuneration Committee Report Governance > Human Resources & Remuneration Committee Report <p><i>CLP's Senior Management pay is linked to the Group's purpose and strategy. In determining incentive payments and Total Remuneration, the Human Resources & Remuneration Committee (HR&RC) considers and balances a broad range of performance indicators, including financial, operational, safety, environmental, social, business sustainability (including responding to climate change and decarbonisation priorities), governance and compliance-related factors linked to CLP's strategy. The determination of performance outcomes is not formulaic, reflecting the HR&RC's overall judgement and responsibility to ensure alignment between shareholders and management.</i></p> <p><i>In 2025, climate- and decarbonisation-related considerations formed part of the overall performance assessment for Senior Management, consistent with the Group's strategic focus on enabling the energy transition while maintaining a highly reliable supply of electricity. Progress against the Group's decarbonisation strategy and emissions reduction ambitions, execution of major transition enabling initiatives and investments, including scaling up renewable projects and investing in battery storage system, as well as delivery of defined sustainability-related objectives were considered.</i></p>	-
Climate-related targets			
HKFRS S2-33(a)	The metric used to set the target.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition <p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Our climate targets and commitments 	<ul style="list-style-type: none"> Welcome > Sustainability-related targets and performance 2025 ESG Databook > Reporting scope; Greenhouse gas (GHG) accounting methodology; Climate change

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HKFRS S2-33(b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition <p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Our role in the energy transition 	
HKFRS S2-33(c)	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition <p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 	
HKFRS S2-33(d)	The period over which the target applies.	<ul style="list-style-type: none"> CLP's Climate Vision 2050 	
HKFRS S2-33(e)	The base period from which progress is measured.	<ul style="list-style-type: none"> CLP's Climate Vision 2050 	
HKFRS S2-33(f)	Any milestones and interim targets.	<ul style="list-style-type: none"> CLP's Climate Vision 2050 	
HKFRS S2-33(g)	If the target is quantitative, whether it is an absolute target or an intensity target.	<ul style="list-style-type: none"> CLP's Climate Vision 2050 	
HKFRS S2-33(h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.		
HKFRS S2-34(a)	Whether the target and the methodology for setting the target has been validated by a third party.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition <p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 	

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HKFRS S2-34(b)	The entity's processes for reviewing the target.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition <p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 <ul style="list-style-type: none"> Our climate targets and commitments > Our new targets and commitments Embedding our climate vision > Sustainability governance 	
HKFRS S2-34(c)	The metrics used to monitor progress towards reaching the target.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition <p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Our climate targets and commitments 	
HKFRS S2-34(d)	Any revisions to the target and an explanation for those revisions.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition <p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Our climate targets and commitments > Our new targets and commitments 	
HKFRS S2-35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition 	
HKFRS S2-36(a)	Which greenhouse gases are covered by the target.	<p>Further information available in:</p> <ul style="list-style-type: none"> 2025 ESG Databook > Reporting scope; Greenhouse gas (GHG) accounting methodology 	
HKFRS S2-36(b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	<ul style="list-style-type: none"> Managing What Matters to Our Business > Net-Zero Transition 	
HKFRS S2-36(c)	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.	<p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Our climate targets and commitments > Our new targets and commitments 	

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		2025 Annual Report	2025 Sustainability Report
HKFRS S2-36(d)	Whether the target was derived using a sectoral decarbonisation approach.	<p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Our climate targets and commitments > Our new targets and commitments 	
HKFRS S2-36(e)	<p>The entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target, including information about:</p> <p>(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;</p> <p>(ii) which third-party scheme(s) will verify or certify the carbon credits;</p> <p>(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and</p> <p>(iv) any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).</p>	<p>Cross-reference provided to:</p> <ul style="list-style-type: none"> CLP's Climate Vision 2050 > Putting our vision into action > The role of carbon markets > Our participation in carbon markets 	