

# HKFRS S2/SASB Electric Utilities & Power Generators Content Index for CLP's 2025 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
<b>Greenhouse Gas Emissions &amp; Energy Resource Planning</b>		
IF-EU-110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	<a href="#">Asset performance statistics</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Climate Change</a> <a href="#">2025 Annual Report &gt; Managing What Matters to Our Business &gt; Net-Zero Transition</a>
IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	<a href="#">2025 ESG Databook / ESG Data Hub &gt; Climate Change</a>
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	<a href="#">2025 Annual Report &gt; Managing What Matters to Our Business &gt; Net-Zero Transition</a> <a href="#">CLP's Climate Vision 2050 (2024 edition) &gt; Our climate targets and commitments</a> <a href="#">CLP's Climate Vision 2050 (2024 edition) &gt; Putting our vision into action</a>
<b>Water Management</b>		
IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	<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>

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	<a href="#">Respecting Nature &gt; CLP's nature-related governance</a> <hr/> <a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a> <hr/> <a href="#">2025 Annual Report &gt; Corporate Governance Report &gt; CLP's Approach to Sustainability-related Disclosures &gt; Legal compliance</a>
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Water</a>
<b>End-Use Efficiency &amp; Demand</b>		
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 2025 as an alternative metric in the Sustainability Report and Annual Report.</p> <hr/> <a href="#">Welcome &gt; CLP's Sustainability-related targets and performance in 2025</a> <hr/> <a href="#">2025 Annual Report &gt; Managing What Matters to Our Business &gt; Energy Growth Opportunities</a>
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/> <a href="#">Welcome &gt; CLP's Sustainability-related targets and performance in 2025</a> <hr/> <a href="#">2025 Annual Report &gt; Business Performance and Outlook &gt; Hong Kong &gt; Enabling demand-side decarbonisation</a>
<b>Nuclear Safety &amp; Emergency Management</b>		
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	<a href="#">Serving Our Stakeholders &gt; Community &gt; Promoting nuclear safety and clean energy</a>
<b>Grid Resiliency</b>		
IF-EU-550a.1	Number of incidents of non-compliance with physical or cybersecurity standards or regulations	<a href="#">Serving Our Stakeholders &gt; Partners &gt; Legal compliance</a>

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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	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Access to reliable energy</a> <hr/> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Customers</a>
<b>Activity Metrics</b>		
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Customer portfolio</a> <hr/> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Customers</a> <hr/> <a href="#">2025 Annual Report &gt; Managing What Matters to Our Business &gt; Energy Growth Opportunities</a>
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	<a href="#">2025 ESG Databook / ESG Data Hub &gt; Customers</a> <hr/> <a href="#">2025 Annual Report &gt; Managing What Matters to Our Business &gt; Energy Growth Opportunities</a>
IF-EU-000.C	Length of transmission and distribution lines	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Access to reliable energy</a> <hr/> <a href="#">2025 Annual Report &gt; Managing What Matters to Our Business &gt; Energy Growth Opportunities</a>
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	<a href="#">Serving Our Stakeholders &gt; Customers &gt; Asset management</a> <hr/> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Customers</a> <hr/> <a href="#">2025 Annual Report &gt; Managing What Matters to Our Business &gt; Energy Growth Opportunities</a>
IF-EU-000.E	Total wholesale electricity purchased	Currently not reported.

## Section 2: SASB Electric Utilities & Power Generators

SASB Code	Accounting Metric	Sections / Explanation
<b>Air Quality</b>		
IF-EU-120a.1	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) particulate matter (PM <sub>10</sub> ), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Air emissions</a> <a href="#">2025 ESG Databook / ESG Data Hub &gt; Environment</a> Lead emissions are not reported.
<b>Coal Ash Management</b>		
IF-EU-150a.1	(1) Amount of coal combustion products (CCP) generated, (2) percentage recycled	<a href="#">Respecting Nature &gt; How CLP manages impacts and performance &gt; Waste management and materials use</a> <a href="#">Asset performance statistics</a>
IF-EU-150a.3	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	Currently not reported.
<b>Energy Affordability</b>		
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	<a href="#">2025 ESG Databook / ESG Data Hub &gt; Community</a> 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	<a href="#">Serving Our Stakeholders &gt; Community &gt; Providing access to reasonably priced energy</a>
<b>Workforce Health &amp; Safety</b>		
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	<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> <a href="#">2025 Annual Report &gt; Financials &gt; Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data</a> Near miss frequency rate is currently not reported.