

APPENDIX 3: CONTENT INDEX FOR SUSTAINABILITY REPORTING

		Relevant Page	Remarks and External References
Mandatory Disclosure Requirements (MDR)			
MDR 13 Governance Structure	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); (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.	Materiality p.7 Integrated Governance Structure p.12-14	<ul style="list-style-type: none"> • Sustainability Committee • Corporate Governance Report in CKHH 2025 Annual Report
MDR 14 Reporting Principles	The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.	Reporting What Matters p.7 Materiality p.7	
	Information on the standards, methodologies, assumptions and/ or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed.	Appendix 2: GHG Accounting Methodology p.178	
	The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison		No changes were made to the Group's methods and KPIs used in 2025
MDR 15 Reporting Boundary	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.	Reporting Scope p.6 Reporting Frameworks p.9	




		Relevant Page	Remarks and External References
"Comply or explain" Provisions			
A. Environmental			
Aspect A1: Emissions			
General Disclosure	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.	Environmental Management System p.82-85	<ul style="list-style-type: none"> • Sustainability Policy • Environmental Policy • Biodiversity Policy <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste during the year</p>
KPI A1.1	The types of emissions and respective emissions data.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	The Decarbonisation Pathway p.42-45 Decarbonisation p.86-89	
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.	Circular Economy p.101-108	
Aspect A2: Use of Resources			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Environmental Management System p.82-83	<ul style="list-style-type: none"> • Sustainability Policy • Environmental Policy • Biodiversity Policy
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).	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Decarbonisation p.86-97	
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.	Water Stewardship p.111-117	

		Relevant Page	Remarks and External References
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
Aspect A3: The Environment and Natural Resources			
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environmental Management System p.82-83	<ul style="list-style-type: none"> • Sustainability Policy • Environmental Policy • Biodiversity Policy
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environmental Management System p.82-83	
B. Social			
Aspect B1: Employment			
General Disclosure	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.	Employer Of Choice p.126	<ul style="list-style-type: none"> • Code of Conduct • Board Diversity Policy • Workforce Diversity Policy • Human Rights Policy <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare during the year</p>
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
Aspect B2: Health and Safety			
General Disclosure	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.	Health, Safety and Wellbeing p.141-155	<ul style="list-style-type: none"> • Health and Safety Policy • Supplier Code of Conduct <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning providing a safe working environment and protecting employees from occupational hazards during the year</p>
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	

		Relevant Page	Remarks and External References
KPI B2.2	Lost days due to work injury.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health, Safety and Wellbeing p.146-155	
Aspect B3: Development and Training			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Employer Of Choice p.133-139	Training and development are addressed in the Group Employment Policy. Each division is responsible for designing and delivering its own training programmes to meet specific business needs. All business units are encouraged to maintain proper records of training activities, including attendance and evaluations, to assess the effectiveness of their training efforts
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI B3.2	The average training hours completed per employee by gender and employee category.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
Aspect B4: Labour Standards			
General Disclosure	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.	Labour and Human Rights p.38-39	<ul style="list-style-type: none"> • Human Rights Policy • Supplier Code of Conduct • Modern Slavery and Human Trafficking Statement <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning preventing child and forced labour during the year</p>
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour and Human Rights p.38-39	
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour and Human Rights p.38-39	

		Relevant Page	Remarks and External References
Operating Practices			
Aspect B5: Supply Chain Management			
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Responsibility p.34-37	<ul style="list-style-type: none"> • Human Rights Policy • Supplier Code of Conduct • Modern Slavery and Human Trafficking Statement
KPI B5.1	Number of suppliers by geographical region.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
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.	Supply Chain Responsibility p.34-37	
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Responsibility p.34-37	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Responsibility p.34-37 Sustainable Product Choices p.74-79	
Aspect B6: Product Responsibility			
General Disclosure	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.	Service Excellence p.67-71 Digital Responsibility and Information Security p.21-30 Responsible Use of Artificial Intelligence p.31-33	<ul style="list-style-type: none"> • Code of Conduct • Policy on Personal Data Governance • Information Security Policy • Supplier Code of Conduct <p>Policies are developed at divisions and business units to uphold product responsibility across operations</p> <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress during the year</p>
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Appendix 1: Environmental and Social Performance Indicators p.164 -177	
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Appendix 1: Environmental and Social Performance Indicators p.164 -177 Service Excellence p.67-71	


		Relevant Page	Remarks and External References
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		<p>Under the Group's Code of Conduct, Group assets include information, resources, materials, supplies, funds, property (such as intellectual property (IP), software, hardware, and facilities), as well as employees' time and expertise. Employees are expected to safeguard these assets by avoiding carelessness and ensuring compliance during operation</p> <p>To address AI-related risks to intellectual property, the Policy on Reasonable and Ethical Procurement, Implementation and Use of Artificial Intelligence requires divisions to conduct IP assessments for both the inputs to and outputs generated by AI systems. The policy also ensures that IP ownership is clearly defined, appropriate licences are in place for each use case, and that AI-generated outputs do not infringe the intellectual property rights of third parties</p>
KPI B6.4	Description of quality assurance process and recall procedures.	Service Excellence p.67-71	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Digital Responsibility and Information Security p.21-30 Responsible Use of Artificial Intelligence p.30-34	
Aspect B7: Anti-corruption			
General Disclosure	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.	Internal Control Framework p.17-20	<ul style="list-style-type: none"> • Code of Conduct • Anti-Fraud and Anti-Bribery Policy • Policy on Appointment of Third Party Representatives <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning bribery, extortion, fraud and money laundering during the year</p>
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.		There were no concluded legal cases regarding corrupt practices brought against the Group or its employees that had a significant impact on the Group in the reporting period

		Relevant Page	Remarks and External References
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Internal Control Framework p.17-20	<ul style="list-style-type: none"> • Whistleblowing Policy 
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Internal Control Framework p.17-20 Appendix 1: Environmental and Social Performance Indicators p.164 -177	
Community			
Aspect B8: Community Investment			
General Disclosure	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.	Social Inclusion p.72-73 Community Investment p.156-163	<ul style="list-style-type: none"> • Sustainability Policy  • Anti-Fraud and Anti-Bribery Policy  <p>It is the general policy of the Group not to make any form of donation to political associations or individual politicians. Employees must not use any funds or assets of the Group for contributions to any political party or candidate for public office. In addition, no Employee may make any political contribution as a representative of the Group or create the impression that he or she is acting as a representative of the Group</p>
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Social Inclusion p.72-73 Community Investment p.156-163	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment p.156-163	Donations to charitable organisations by the Company during the year amounted to approximately HK\$0.7 million

Climate Disclosure Requirements

The Group has prepared its report in alignment with the IFRS S2 standard and the climate-related disclosure requirements under the HKEX ESG Guide. It is also working to further enhance its reporting for more comprehensive and transparent disclosure. Please see also the divisions' standalone reports for industry-specific views on climate-related matters and further information.

Core Content	Section	Remarks and External References
Obligation		
Paragraph 17		
An issuer must disclose its Scope 1 greenhouse gas emissions and Scope 2 greenhouse gas emissions pursuant to paragraphs 28(a), 28(b) and 29 on a mandatory basis.	Appendix 1: Environmental and Social Performance Indicators	
Governance		
Paragraph 19		
An issuer shall disclose information about:		
<p>(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 issuer shall identify that body(s) or individual(s) and disclose information about:</p> <p>(i) 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;</p> <p>(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;</p> <p>(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer'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;</p> <p>(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see Paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see Paragraph 35); and</p>	<p>Integrated Governance Framework</p> <p>Sustainability Performance- linked Appraisal</p> <p>Climate Transition and Resilient Business</p>	<ul style="list-style-type: none"> • CKHH Sustainability Policy • CKHH Environmental Policy
<p>(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:</p> <p>(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</p> <p>(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.</p>	Climate Transition and Resilient Business	

Core Content	Section	Remarks and External References
Strategy		
Climate-related Risks and Opportunities		
Paragraph 20		
An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:		
<ul style="list-style-type: none"> (a) describe climate-related risks and opportunities that could reasonably be expected to affect cash flows, its access to finance or cost of capital over the short, medium or long term; (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (c) specify, for each climate-related risk and opportunity the issuer 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; and (d) explain how the issuer defines 'short term', 'medium term' and 'long term' and these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 	Climate Transition and Resilient Business Sustainable investing	CKHH Sustainability Finance Framework 
Business Model and Value Chain		
Paragraph 21		
An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:		
<ul style="list-style-type: none"> (a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and (b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). 	Climate Transition and Resilient Business Physical Risks and Opportunities	
Strategy and Decision-making		
Paragraph 22		
An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:		
<ul style="list-style-type: none"> (a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: <ul style="list-style-type: none"> (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); (iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (in any)), described in accordance with paragraphs 37 to 40; and 	The Decarbonisation Pathway Climate Transition and Resilient Business Decarbonisation	

Core Content	Section	Remarks and External References
(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	Sustainable Investing	
Paragraph 23		
An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	The Decarbonisation Pathway Decarbonisation	
Financial Position, Financial Performance and Cash Flows		
Paragraph 24 – Current financial effect		
An issuer shall disclose qualitative and quantitative information about:		
(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and	Climate Transition and Resilient Business Sustainable Investing	The Group currently provides qualitative disclosures and is in progress to prepare quantitative physical and transition risk assessments in future reports
(b) the climate-related risks and opportunities identified in paragraph 24(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.	Climate Transition and Resilient Business	The Group does not foresee a significant risks or material adjustment to its assets and liabilities
Paragraph 25 – Anticipated financial effect		
The issuer shall provide qualitative and quantitative disclosures about:		
(a) how the issuer 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: (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy; and	Climate Transition and Resilient Business Sustainable Investing	
(b) how the issuer 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.	Climate Transition and Resilient Business	Please see our response to paragraph 24

Core Content	Section	Remarks and External References
Climate Resilience		
Paragraph 26		
<p>An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:</p>		
<p>(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:</p> <ul style="list-style-type: none"> (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 	<p>The Decarbonisation Pathway</p> <p>Climate Transition and Resilient Business</p> <p>Decarbonisation</p>	<p>The Group-level assessment draws on divisional climate-scenario and impact, risks and opportunity assessments. Due to diverse business contexts, divisions use different scenario methodologies and risk tools, resulting in potential inconsistencies in how risks are defined and estimated. To enhance future disclosures, the Group is developing consistent approaches to strengthen its assessment capabilities</p>
<p>(b) how and when the climate-related scenario analysis was carried out, including:</p> <ul style="list-style-type: none"> (i) information about the inputs used, including: <ul style="list-style-type: none"> (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); (ii) the key assumptions the issuer made in the analysis; and (iii) the reporting period in which the climate-related scenario analysis was carried out. 	<p>Climate Transition and Resilient Business</p>	<p>Scenario analyses were carried out in the Group's divisions to assess physical risks, transition risks and opportunities, with different methodologies and assumptions relevant to their operational contexts, typically aligning with the widely accepted global climate scenarios</p> <p>These scenario analyses were conducted at different periods and were revisited in 2025 to be incorporated into the Group's climate-related risks and opportunities</p>

Core Content	Section	Remarks and External References
Risk Management		
Paragraph 27		
An issuer shall disclose information about:		
(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: <ul style="list-style-type: none"> (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) how the issuer monitors climate-related risks; and (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 	Climate Transition and Resilient Business	Scenario analyses were carried out in the Group's divisions, with different methodologies, assumptions relevant to their operational contexts, typically aligning with the widely accepted global climate scenarios These scenario analyses were conducted at different periods and were revisited in 2025 to be incorporated into the Group's climate-related risks and opportunities
(b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	Climate Transition and Resilient Business	
(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 issuer's overall risk management process.	Climate Transition and Resilient Business	
Metrics and Targets		
Greenhouse Gas Emissions		
Paragraph 28		
An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as:		
(a) Scope 1 greenhouse gas emissions; (b) Scope 2 greenhouse gas emissions; and (c) Scope 3 greenhouse gas emission.	Appendix 1: Environmental and Social Performance Indicators	
Paragraph 29		
An issuer shall:		
(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;	Appendix 2: GHG Accounting Methodology	
(b) disclose the approach it uses to measure its greenhouse gas emissions including: <ul style="list-style-type: none"> (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 	Appendix 2: GHG Accounting Methodology	No changes were made to the Group's GHG accounting approach, inputs and assumptions in 2025

Core Content	Section	Remarks and External References
(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and	Appendix 1: Environmental and Social Performance Indicators Appendix 2: GHG Accounting Methodology	The Group discloses both location-based and market-based scope 2 GHG emissions data
(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer'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).	Appendix 2: GHG Accounting Methodology	
Climate-related Transition Risks		
Paragraph 30		
An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.		The Group is strengthening its assessment processes and is progressing to develop consistent and comparable quantification methodologies
Climate-related Physical Risks		
Paragraph 31		
An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.		Please see our response to paragraph 30
Climate-related opportunities		
Paragraph 32		
An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.		Please see our response to paragraph 30
Capital Deployment		
Paragraph 33		
An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Sustainable Investing	

Core Content	Section	Remarks and External References
Internal Carbon Prices		
Paragraph 34		
<p>An issuer shall disclose:</p> <p>(a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and</p> <p>(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions;</p> <p>or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.</p>		Carbon pricing is not incorporated in the Group's decision-making process in 2025
Remuneration		
Paragraph 35		
<p>An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement.</p>	Sustainability Performance-linked Appraisal	
Industry-based Metrics		
Paragraph 36		
<p>An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.</p>		Industry-based metrics are further detailed in each division's standalone sustainability report. Meanwhile, the Group also discloses with reference to major international ESG reporting frameworks
Climate-related Targets		
Paragraph 37		
<p>An issuer shall disclose (a) the quantitative and qualitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals, and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:</p> <p>(a) the metric used to set the target;</p> <p>(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);</p> <p>(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);</p> <p>(d) the period over which the target applies;</p> <p>(e) the base period from which progress is measured;</p> <p>(f) milestones or interim targets (if any);</p> <p>(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and</p> <p>(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.</p>	<p>The Decarbonisation Pathway</p> <p>Decarbonisation</p>	

Core Content	Section	Remarks and External References
Paragraph 38		
An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:		
(a) whether the target and the methodology for setting the target has been validated by a third party; (b) the issuer's processes for reviewing the target; (c) the metrics used to monitor progress towards reaching the target; and (d) any revisions to the target and an explanation for those revisions.	The Decarbonisation Pathway Decarbonisation	
Paragraph 39		
An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.	Decarbonisation	
Paragraph 40		
For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:		
(a) which greenhouse gases are covered by the target; (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (d) whether the target was derived using a sectoral decarbonisation approach; and (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party scheme(s) will verify or certify the carbon credits; (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 (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	The Decarbonisation Pathway Decarbonisation	The Group did not use carbon credits to offset its emission in 2025
Applicability of Cross-industry Metrics and Industry-based Metrics		
Paragraph 41		
In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).		Industry-based metrics are further detailed in each division's standalone sustainability report. Meanwhile, the Group also discloses with reference to major international ESG reporting frameworks

GRI Content Index

The Group has reported the information cited in this GRI content index

Topics	GRI reference	Disclosure Title	References and remarks
GRI 2: General Disclosure 2021			
The organisation and its reporting practices	2-1	Legal name	CK Hutchison Holdings Limited
		Nature of ownership and legal form	CK Hutchison Holdings Limited is a limited liability company, incorporated in the Cayman Islands. The shares of the Company are listed on HKEX
		Location of its headquarter	Hong Kong
		Countries of operations	<ul style="list-style-type: none"> About CKHH
	2-2	All its entities included in sustainability report	<ul style="list-style-type: none"> About the Report Appendix 5: Full list of Reported Business Units
		Explain the approach used for consolidating the information from multiple entities	<ul style="list-style-type: none"> About the Report
	2-3	Reporting period and frequency	<ul style="list-style-type: none"> About the Report
		Publication date of the report	17 April 2026
		Contact point for questions about the report or reported information	sustainability@ckh.com.hk
	2-4	Re-statement of information made from previous reporting	<ul style="list-style-type: none"> Appendix 1: Environmental and Social Performance Indicators
2-5	External assurance	The Retail, Infrastructure, and Telecommunications divisions undertake annual external assurance of its GHG emissions data as part of the established reporting practices. While the Ports division has not yet sought external assurance, it has noted that external verification may be considered in future reporting cycles	
Activities and workers	2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> About CKHH
	2-7	Employees	<ul style="list-style-type: none"> Appendix 1: Environmental and Social Performance Indicators
	2-8	Workers who are not employees	<ul style="list-style-type: none"> Contractor Safety
Governance	2-9	Governance structure and composition	<ul style="list-style-type: none"> Integrated Governance Structure Please see also the CKHH 2025 Annual Report
	2-10	Nomination and selection process of highest governance body	<ul style="list-style-type: none"> Integrated Governance Structure Please see also the CKHH 2025 Annual Report
	2-11	Chair of highest governance body	<ul style="list-style-type: none"> Director Nomination Policy Please see also the CKHH 2025 Annual Report
	2-12	Roles of highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> Integrated Governance Structure Please see also the CKHH 2025 Annual Report
	2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> Integrated Governance Structure Please see also the CKHH 2025 Annual Report
	2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> Integrated Governance Structure Please see also the CKHH 2025 Annual Report
	2-15	Conflict of interest	Please see also the CKHH 2025 Annual Report
	2-16	Communication of critical concerns	<ul style="list-style-type: none"> Internal Control Framework Please see also the CKHH 2025 Annual Report

Topics	GRI reference	Disclosure Title	References and remarks
	2-17	Collective knowledge of the highest government body	<ul style="list-style-type: none"> Integrated Governance Structure Please see also the CKHH 2025 Annual Report
	2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> Integrated Governance Structure Please see also the CKHH 2025 Annual Report
	2-19	Remuneration policies	<ul style="list-style-type: none"> Remuneration Committee Please see also the CKHH 2025 Annual Report
	2-20	Process to determine remuneration	<ul style="list-style-type: none"> Remuneration Committee Please see also the CKHH 2025 Annual Report
Strategy, policies and practices	2-22	Statement on sustainable development strategy from most senior executive	<ul style="list-style-type: none"> 2025 Sustainability Report Chairman Statement Please see also the CKHH 2025 Annual Report
	2-23	Policy commitment	<ul style="list-style-type: none"> Internal Control Framework
	2-24	Embedding policy commitments	<ul style="list-style-type: none"> Internal Control Framework
	2-25	Processes to remediation of negative impacts	<ul style="list-style-type: none"> Internal Control Framework
	2-26	Mechanism for seeking advice and raise concerns	<ul style="list-style-type: none"> Stakeholder Engagement
	2-27	Non-compliance to law and regulations in the reporting period	<ul style="list-style-type: none"> Appendix 3: Content Index for Sustainability Reporting The Group is not aware of non-compliance to applicable law and regulations in the reporting period
Stakeholder engagement	2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> Stakeholder Engagement
	2-30	Collective bargaining agreement	<ul style="list-style-type: none"> Labour and Human Rights
GRI 3: Material Topics 2021			
Disclosure on material topics	3-1	Process to determine material topics	<ul style="list-style-type: none"> Materiality
	3-2	List of material topics	<ul style="list-style-type: none"> Materiality
	3-3	Management of material topics	<ul style="list-style-type: none"> Materiality
GRI 201 Economic performance 2016			
Economic performance	201-2	Risk and opportunities posted by climate change	<ul style="list-style-type: none"> Climate Transition and Resilient Business
	201-3	Benefit plan and retirement plan	<ul style="list-style-type: none"> Responsible Employment Practices
GRI 205 Anti-corruption 2016			
Anti-corruption	205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> Internal Control Framework
	205-2	Communications, training about anticorruption policy and procedure	<ul style="list-style-type: none"> Internal Control Framework
	205-3	Confirmed incidents and actions taken	The Group is not aware of confirmed incidents related to corruption and fraud
GRI 301 Materials 2016			
Materials	301-2	Recycled input material used	<ul style="list-style-type: none"> Appendix 1: Environmental and Social Performance Indicators
	301-3	Reclaimed products and their packaging material	<ul style="list-style-type: none"> Appendix 1: Environmental and Social Performance Indicators
GRI 302 Energy 2016			
Energy	302-1	Energy consumption within the organization	<ul style="list-style-type: none"> Appendix 1: Environmental and Social Performance Indicators
	302-3	Energy intensity	<ul style="list-style-type: none"> Appendix 1: Environmental and Social Performance Indicators
	302-4	Reduction of energy consumption	<ul style="list-style-type: none"> Appendix 1: Environmental and Social Performance Indicators

Topics	GRI reference	Disclosure Title	References and remarks
GRI 303 Water & Effluent 2018			
Water and effluents	303-1	Interactions with water as a shared resources	• Water Stewardship
	303-2	Management of water discharge impacts	• Water Stewardship
	303-3	Water withdrawal	• Appendix 1: Environmental and Social Performance Indicators
	303-4	Water discharge	• Appendix 1: Environmental and Social Performance Indicators
	303-5	Water consumption	• Appendix 1: Environmental and Social Performance Indicators
GRI 305 Emissions 2016			
Emissions	305-1	Direct (Scope 1) GHG emissions	• Appendix 1: Environmental and Social Performance Indicators
	305-2	Other indirect (Scope 2) GHG emissions	• Appendix 1: Environmental and Social Performance Indicators
	305-3	Other indirect (Scope 3) GHG emissions	• Appendix 1: Environmental and Social Performance Indicators
	305-4	GHG emission intensity	• Appendix 1: Environmental and Social Performance Indicators
	305-5	Reduction of GHG emissions	• Decarbonisation • Appendix 1: Environmental and Social Performance Indicators
GRI 306 Waste 2020			
Waste	306-1	Waste generated and significant waste-related impacts	• Circular Economy
	306-2	Managing significant waste-related impacts	• Circular Economy
	306-3	Waste generated	• Appendix 1: Environmental and Social Performance Indicators
	306-4	Waste diverted from disposal	• Appendix 1: Environmental and Social Performance Indicators
	306-5	Waste directed to disposal	• Appendix 1: Environmental and Social Performance Indicators
GRI 308 Suppliers environmental assessment 2016			
Suppliers environmental assessment	308-1	New suppliers screened using environmental criteria	• Supply Chain Responsibility • Sustainable Product Choice
	308-2	Negative environmental impacts in supply chain and actions taken	• Supply Chain Responsibility • Sustainable Product Choice
GRI 401 Employment 2016			
Employment	401-1	New employees hired and employees turnover	• Appendix 1: Environmental and Social Performance Indicators
	401-3	Parental leave	• Labour and Human Rights
GRI 403 Occupational Health and Safety 2018			
Occupational health and safety	403-1	OSH management system	• Health, Safety and Wellbeing
	403-2	Risk and hazard identification process and accident investigation	• Safety Risk Management and Mitigation
	403-3	Occupational health service function	• Health, Safety and Wellbeing

Topics	GRI reference	Disclosure Title	References and remarks
	403-4	Workers participation, consultation and communications on OSH	• Health, Safety and Wellbeing
	403-5	OSH training	• Health, Safety and Wellbeing
	403-6	Promotion of worker health	• Health, Safety and Wellbeing
	403-7	Prevention and mitigation of OSH impacts	• Health, Safety and Wellbeing
	403-8	Workers covered by OSH management system	• Health, Safety and Wellbeing
	403-9	Work related injuries	• Appendix 1: Environmental and Social Performance Indicators
GRI 404 Training and Education 2016			
Training and education	404-1	Average hours of training per employee per year	• Appendix 1: Environmental and Social Performance Indicators
	404-2	Programs for upgrading employees skills and transition assistance programs	• Learning and Development • Investment in Human Capital
	404-3	Percentage of employees received regular performance and career development review	The salary and benefit levels of the Group's employees are kept at a competitive level and employees are rewarded on a performance related basis within the general framework of the Group's salary and bonus system, which is reviewed annually
GRI 405 Diversity and Equal Opportunity 2016			
Diversity and equal opportunity	405-1	Diversity of governance body and employees	• Inclusion and Diversity
GRI 413 Local Communities 2016			
Local community	413-1	Operations with local community engagement, impact assessment and development program	• Social Inclusion
	413-2	Operations with significant actual or potential negative impacts on local community	• Biodiversity Protection • Community Investment
GRI 416 Customer Health and Safety 2016			
Customer health and safety	416-2	Incident of non-compliance concerning the health and safety impacts of products and services	• The Group is not aware of non-compliance concerning the health and safety impacts of products and services
GRI 417 Marketing and Labelling 2016			
Marketing and labelling	417-1	Requirements for product and service information and labelling	• Code of Conduct
	417-2	Incident of non-compliance concerning products and services information and labelling	The Group is not aware of non-compliance concerning products and services information and labelling
	417-3	Incident of non-compliance concerning marketing communications	The Group is not aware of non-compliance concerning marketing communications