Appendices —
Global Reporting Initiative (GRI) Content Index

GRI serves as the main reference standard for this report, used to disclose relevant information on Companhia de Electricidade de Macau — CEM, S.A.'s environmental, social and corporate governance performance, and as the basis for the overall report structure and content arrangement. CEM has reported its performance for the period from 1 January to 31 December 2025.

GRI Standard/Other Source	Disclosure	Section Title	Direct Answer/Reasons for Omission
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021			
Organization and its Reporting Practices			
GRI 2: General Disclosures 2021	2-1 Organizational details	About CEM	-
	2-2 Entities included in the organization's sustainability reporting	About This Report	-
	2-3 Reporting period, frequency and contact point	About This Report	-
	2-4 Restatements of information	About This Report	-
	2-5 External assurance	Appendices	-
Activities and Workers			
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	About CEM	-
	2-7 Employees	Fostering Talent Development and Inclusive Growth	-
	2-8 Workers who are not employees	-	No significant non-employee workers
Governance			
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Corporate Governance, ESG Governance	-
	2-10 Nomination and selection of the highest governance body	-	Confidentiality constraints: As a non-listed company, details about board members other affiliation, etc., are considered proprietary and not disclosed publicly
	2-11 Chair of the highest governance body	Corporate Governance, ESG Governance	-
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance, ESG Governance	-
	2-13 Delegation of responsibility for managing impacts	Corporate Governance, ESG Governance	-
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Corporate Governance, ESG Governance	-
	2-15 Conflict of interest	Corporate Governance	-
	2-16 Communication of critical concerns	ESG Governance	-
	2-17 Collective knowledge of the highest governance body	Corporate Governance, ESG Governance	-
	2-18 Evaluation of the performance of the highest governance body	-	Confidentiality constraints: As a non-listed company, details about board members other affiliation, etc., are considered proprietary and not disclosed publicly
	2-19 Remuneration policies	-	Confidentiality constraints: As a non-listed company, details about board members other affiliation, etc., are considered proprietary and not disclosed publicly

GRI Standard/Other Source	Disclosure	Section Title	Direct Answer/Reasons for Omission
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	-	Confidentiality constraints: As a non-listed company, details about board members other affiliation, etc., are considered proprietary and not disclosed publicly
	2-21 Annual total compensation ratio	-	Confidentiality constraints: As a non-listed company, details about board members other affiliation, etc., are considered proprietary and not disclosed publicly
Strategy, Policies and Practices			
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	Message from the Chairman of Executive Committee	-
	2-23 Policy commitments	Corporate Governance, ESG Governance	-
	2-24 Embedding policy commitments	Corporate Governance, ESG Governance	-
	2-25 Processes to remediate negative impacts	-	Confidentiality constraints: As a non-listed company, detailed information on processes for remediation of negative impacts, other relationships, etc., is considered proprietary and is not publicly disclosed
	2-26 Mechanisms for seeking advice and raising concerns	ESG Governance	-
	2-27 Compliance with laws and regulations	Corporate Governance	-
	2-28 Membership associations	-	The Company participates in chambers of commerce, professional associations and energy-related organizations through corporate memberships or official representatives.
Stakeholder Engagement			
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	ESG Governance	-
	2-30 Collective bargaining agreements	-	Most employees are in Macao where there is no statutory recognition of collective bargaining agreements
Material Topics			
GRI 3: Material Topics 2021			
GRI 3: Material Topics 2021	3-1 Process of determine material topics	ESG Governance	-
	3-2 List of material topics	ESG Governance	-
Availability and Reliability			
GRI 3: Material Topics 2021	3-3 Management of material topics	Building Smart and Resilient Infrastructure, Building Trust through Partnership and Integrity	-
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Building Smart and Resilient Infrastructure, Building Trust through Partnership and Integrity	-
Digitalization and Innovation			
GRI 3: Material Topics 2021	3-3 Management of material topics	Building Smart and Resilient Infrastructure	-
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Building Smart and Resilient Infrastructure	-

GRI Standard/Other Source	Disclosure	Section Title	Direct Answer/Reasons for Omission
Data Privacy and Cybersecurity			
GRI 3: Material Topics 2021	3-3 Management of material topics	Building Smart and Resilient Infrastructure	-
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Building Smart and Resilient Infrastructure	-
Affordable and Sustainable Electricity to Customers			
GRI 3: Material Topics 2021	3-3 Management of material topics	Building Smart and Resilient Infrastructure, Building Trust through Partnership and Integrity	-
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Building Smart and Resilient Infrastructure, Building Trust through Partnership and Integrity	-
Compliance and ESG Strategy Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate Governance, ESG Governance	-
GRI 2: General Disclosures 2021	2-27 Compliance with law and regulations	Corporate Governance, ESG Governance	-
Risk Management and Business Continuity			
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate Governance, ESG Governance, Accelerating Net Zero and Climate Resilience	-
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Accelerating Net Zero and Climate Resilience	-
Employee Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	Fostering Talent Development and Inclusive Growth	-
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Fostering Talent Development and Inclusive Growth	-
Employee Training and Development			
GRI 3: Material Topics 2021	3-3 Management of material topics	Fostering Talent Development and Inclusive Growth	-
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Fostering Talent Development and Inclusive Growth	-
Climate Change and Energy Efficiency			
GRI 3: Material Topics 2021	3-3 Management of material topics	Accelerating Net Zero and Climate Resilience	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Accelerating Net Zero and Climate Resilience	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Accelerating Net Zero and Climate Resilience	-
Pollutant Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	Accelerating Net Zero and Climate Resilience	-
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Accelerating Net Zero and Climate Resilience	-