

GRI Content Index

GRI 101: Foundation 2016

General Disclosures

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. The service was performed on the English version of the report.



GRI Standard	Disclosure	Link	Omission		
			Part Omitted	Explanation	
GRI 102: General Disclosures 2016	Organizational profile				
	102-1 Name of the organization	Business Model			
	102-2 Activities, brands, products, and services	The CLP Group Business			
	102-3 Location of headquarters	Business Model			
	102-4 Location of operations	The CLP Group Business			
	102-5 Ownership and legal form	The CLP Group Business			
	102-6 Markets served	The CLP Group Business			
	102-7 Scale of the organization	The CLP Group Business			
	102-8 Information on employees and other workers	Building an agile, inclusive and sustainable workforce			
		People			
	102-9 Supply chain	The CLP Group Business			
		Supply chain			
	102-10 Significant changes to the organization and its supply chain	Portfolio			
		Responsible procurement			
102-11 Precautionary Principle or approach	Risk management				
	Environmental management				
102-12 External initiatives	Promoting systematic changes for climate actions				
	Stakeholder Engagement Framework				
102-13 Membership of associations	Promoting systematic changes for climate actions				
	Public policy				
EU1 Installed capacity, broken down by primary energy source and by regulatory regime	Portfolio				
	Operations data				

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
	EU2 Net energy output, broken down by primary energy source and by regulatory regime	Operations data		
	EU3 Number of residential, industrial, institutional and commercial customer accounts	Customer portfolio Customer data		
	EU4 Length of above and underground transmission and distribution lines by regulatory regime	Portfolio Availability and reliability		
	EU5 Allocation CO ₂ e emissions allowances or equivalent, broken down by carbon trading framework	Preparing for carbon trading		
Strategy				
	102-14 Statement from senior decision-maker	Chairman and CEO Message		
	102-15 Key impacts, risks, and opportunities	Materiality assessment Material topics – Building a Utility of the Future		
Ethics and integrity				
	102-16 Values, principles, standards, and norms of behavior	Guiding principles Corporate governance framework and code		
	102-17 Mechanisms for advice and concerns about ethics	Corporate governance framework and code Code of Conduct and anti-corruption		
Governance				
	102-18 Governance structure	Sustainability governance		
	102-19 Delegating authority	Sustainability governance		
	102-20 Executive-level responsibility for economic, environmental, and social topics	Management roles		
	102-21 Consulting stakeholders on economic, environmental, and social topics	Materiality assessment Stakeholder Engagement Framework		
	102-22 Composition of the highest governance body and its committees	Annual report - Corporate governance report		
	102-23 Chair of the highest governance body	Annual report - Corporate governance report		
	102-24 Nominating and selecting the highest governance body	Annual report - Nomination committee report		
	102-25 Conflicts of interest	Corporate governance framework and code		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
102-26	Role of highest governance body in setting purpose, values, and strategy	Annual report - Corporate governance report		
		Sustainability governance		
		Corporate governance framework and code		
		Annual report - Corporate governance report		
102-27	Collective knowledge of highest governance body	Annual report - Corporate governance report		
102-28	Evaluating the highest governance body's performance	Annual report - Corporate governance report		
102-29	Identifying and managing economic, environmental, and social impacts	Sustainability governance		
		Corporate governance framework and code		
		Annual report - Corporate governance report		
102-30	Effectiveness of risk management processes	Sustainability governance		
		Risk management		
		Annual report - Risk management report		
102-31	Review of economic, environmental, and social topics	Sustainability governance		
		Annual report - Corporate governance report		
102-32	Highest governance body's role in sustainability reporting	Sustainability governance		
		Annual report - Corporate governance report		
102-33	Communicating critical concerns	Stakeholder Engagement Framework		
102-34	Nature and total number of critical concerns	Stakeholder Engagement Framework		
102-35	Remuneration policies	Annual report - Human Resources & Remuneration Committee Report		
102-36	Process for determining remuneration	Annual report - Human Resources & Remuneration Committee Report		
102-37	Stakeholders' involvement in remuneration	Annual report - Human Resources & Remuneration Committee Report		
102-38	Annual total compensation ratio	N/A	All	Not applicable; CLP will consider disclosures upon the

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
				establishment of a common global standard of these metrics
	102-39 Percentage increase in annual total compensation ratio	N/A	All	Not applicable; CLP will consider disclosures upon the establishment of a common global standard of these metrics
Stakeholder engagement				
	102-40 List of stakeholder groups	Stakeholder Engagement Framework		
	102-41 Collective bargaining agreements	Fair work practices		
	102-42 Identifying and selecting stakeholders	Stakeholder Engagement Framework		
	102-43 Approach to stakeholder engagement	Stakeholder Engagement Framework		
	102-44 Key topics and concerns raised	Materiality assessment		
		Material topics – Building a Utility of the Future		
		Stakeholder Engagement Framework		
Reporting practice				
	102-45 Entities included in the consolidated financial statements	Reporting scope and data verification		
	102-46 Defining report content and topic Boundaries	Materiality assessment		
	102-47 List of material topics	Strategy		
		Material topics – Building a Utility of the Future		
	102-48 Restatements of information	Reporting scope and data verification		
	102-49 Changes in reporting	Reporting scope and data verification		
	102-50 Reporting period	Reporting scope and data verification		
	102-51 Date of most recent report	Reporting scope and data verification		
	102-52 Reporting cycle	Reporting scope and data verification		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
	102-53 Contact point for questions regarding the report	Feedback Form		
	102-54 Claims of reporting in accordance with the GRI Standards	Reporting frameworks and content indices		
	102-55 GRI content index	Downloads		
	102-56 External assurance	Reporting scope and data verification		
		Key performance metrics		

Material Topics

200 series (Economic Topics)

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
Economic Performance				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	The CLP Group Business		
	103-3 Evaluation of the management approach	The CLP Group Business		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Purpose		
	201-2 Financial implications and other risks and opportunities due to climate change	Responding to climate change		
		Climate change		
	201-3 Defined benefit plan obligations and other retirement plans	Demonstrating fair work practices		
	201-4 Financial assistance received from government	Public policy		
Market Presence				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Diversity and inclusion		
	103-3 Evaluation of the management approach	Diversity and inclusion		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Supporting diversity and inclusion Fair work practices		
	202-2 Proportion of senior management hired from the local community	Supporting diversity and inclusion Diversity and inclusion		
Indirect Economic Impacts				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Purpose		
	103-3 Evaluation of the management approach	Purpose		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Business Model Portfolio		
	203-2 Significant indirect economic impacts	Purpose		
Procurement Practices				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Supply chain management		
	103-3 Evaluation of the management approach	Supply chain management		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Responsible procurement		
Anti-corruption				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Code of Conduct and anti-corruption		
	103-3 Evaluation of the management approach	Code of Conduct and anti-corruption		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Code of Conduct and anti-corruption		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
	205-2 Communication and training about anti-corruption policies and procedures	Code of Conduct and anti-corruption		
	205-3 Confirmed incidents of corruption and actions taken	Code of Conduct and anti-corruption Legal compliance		
Anti-competitive Behavior				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Legal compliance		
	103-3 Evaluation of the management approach	Legal compliance		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Legal compliance		
Tax				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Annual Report - Risk Management Report Annual Report - Financial Risk Management		
	103-3 Evaluation of the management approach	Annual Report - Financial Risk Management		
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report - Financial Risk Management		
	207-2 Tax governance, control and risk management	Annual Report - Audit and Risk Committee		
		Annual Report - Financial Risk Management		
	207-3 Stakeholder engagement and management of concerns related to tax	Stakeholder Engagement Framework		
207-4 Country-by-country reporting	Annual Report - Income Tax Expense			
	Annual Report - Financial Review			

300 series (Environmental topics)

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
Materials				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Long-term strategy for managing and phasing out high level and low level in-service PCBs	Environmental management		
	103-3 Evaluation of the management approach	Environmental management		
GRI 301: Materials 2016	301-1 Materials used by weight or volume Sector Specific: Report in-use inventory of solid and liquid high level and low level PCBs contained in equipment	Asset management		
	301-2 Recycled input materials used	Waste		
	301-3 Reclaimed products and their packaging materials	Nil		At CLP, the primary product is electricity, which requires no packaging for delivery to customers. Packaging material used for auxiliary products only accounts for an immaterial amount. The nature of electricity also does not allow recalls of the company's primary product.
Energy				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Asset management		
	103-3 Evaluation of the management approach	Asset management		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Asset management		
	302-2 Energy consumption outside of the organization	Greenhouse gas emissions		
	302-3 Energy intensity	Asset management		
		Asset performance statistics		
	302-4 Reduction of energy consumption	Asset management		
302-5 Reductions in energy requirements of products and services	Responding to climate change			
	Asset management			
Water				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Collaborative approaches to manage watersheds and reservoirs and long-term planning for securing water resources	Water		
103-3 Evaluation of the management approach	Water			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource Sector Specific: Overall water usage for processing, cooling and consumption in thermal and nuclear power plants, including use of water in ash handling and coal cleaning	Water		
	303-2 Management of water discharge-related impacts	Water		
	303-3 Water withdrawal	Water		
	303-4 Water discharge	Water		
303-5 Water consumption	Water			
Biodiversity				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Approaches for pest and vegetation management along transmission and distribution corridors	Risk management - Holistic assessment of new investment projects		
Biodiversity and land use				
Climate resilience				

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 304: Biodiversity 2016	103-3 Evaluation of the management approach	Biodiversity and land use		
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity and land use		
	304-2 Significant impacts of activities, products, and services on biodiversity Sector Specific: Nature of significant direct and indirect impacts on biodiversity regarding maintenance of transmission line corridors, fragmentation and isolation, as well as impacts of thermal discharge	Biodiversity and land use		
	304-3 Habitats protected or restored	Biodiversity and land use		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity and land use		
	EU13 Biodiversity of offset habitats compared to the biodiversity of the affected areas	Biodiversity and land use		
Emissions				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
		Responding to climate change		
	103-2 The management approach and its components	Responding to climate change		
		Air emissions		
		Greenhouse gas emissions		
103-3 Evaluation of the management approach	Responding to climate change			
	Air emissions			
	Greenhouse gas emissions			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) Greenhouse gas emissions Sector Specific: CO ₂ e per MWh, breakdown by regulatory regime, for net generation from generating capacity, fossil fuel generation and estimated net delivery to end users including emissions from own generation	Responding to climate change		
		Greenhouse gas emissions		
		Key performance metrics		
	305-2 Energy indirect (Scope 2) Greenhouse gas emissions Sector Specific: CO ₂ e per MWh, breakdown by regulatory regime, for estimated net delivery to end users including emissions from own generation	Responding to climate change		
Greenhouse gas emissions				
		Key performance metrics		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
305-3 Other indirect (Scope 3) Greenhouse gas emissions		Responding to climate change		
		Greenhouse gas emissions		
		Key performance metrics		
305-4 Greenhouse gas emissions intensity		Responding to climate change		
		Greenhouse gas emissions		
		Key performance metrics		
305-5 Reduction of Greenhouse gas emissions		Responding to climate change Greenhouse gas emissions		
305-6 Emissions of ozone-depleting substances (ODS)		N/A	All	Not applicable; Not Material-CLP's ODS inventory volume is very small. All ODS in the inventory is enclosed on machinery and CLP is in the process of phasing out all use of ODS.
305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		Air emissions		
	Sector Specific: NOx, SOx and other significant air emissions per MWh for net generation from generating capacity and combustion power plants			
Effluents and Waste				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Management strategy and storage methods for different types of radioactive nuclear waste	Nuclear safety		
		Environmental management		
		Waste		
	103-3 Evaluation of the management approach	Water		
		Nuclear safety		
		Environmental management		
	GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	Water	
Environment data				
306-2 Waste by type and disposal method		Nuclear safety		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
		Waste		
		Environment data		
	306-3 Significant spills	Legal compliance		
		Nuclear safety		
		Environmental regulations and compliance		
		Waste		
	306-4 Transport of hazardous waste	Nuclear safety		
		Waste		
	306-5 Water bodies affected by water discharges and/or runoff	Water		
Environmental Compliance				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Legal compliance		
	103-3 Evaluation of the management approach	Legal compliance		
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Environmental regulations and compliance		
Supplier Environmental Assessment				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Supply chain		
	103-3 Evaluation of the management approach	Supply chain		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Responsible procurement		
	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible procurement		

400 series (Social topics)

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
Employment				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Programs and processes to ensure the availability of a skilled workforce Sector Specific: Policies and requirements regarding health and safety of employees and employees of contractors and subcontractors	Building an agile, inclusive and sustainable workforce People		
	103-3 Evaluation of the management approach	Building an agile, inclusive and sustainable workforce Safety People		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover Sector Specific: Average length of tenure of employees leaving employment during the reporting period, breakdown by gender and age group	Building an agile, inclusive and sustainable workforce People data		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Supporting people to thrive in change Fair work practices		
	401-3 Parental leave	Supporting people to thrive in change		
	EU15 Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	Key performance metrics People data		
	EU17 Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	Occupational health and safety		
	EU18 Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	Occupational health and safety		
	Labor/ Management Relations			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
		Reporting scope and data verification		
	103-2 The management approach and its components	Fair work practices		
	103-3 Evaluation of the management approach	Fair work practices		
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Fair work practices		
Occupational Health and Safety				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Health, Safety, Security and Environment management		
		Occupational health and safety		
	103-3 Evaluation of the management approach	Health, Safety, Security and Environment management		
		Occupational health and safety		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health, Safety, Security and Environment management		
		Occupational health and safety		
	403-2 Hazard identification, risk assessment, and incident investigation	Keeping people safe and well		
	Sector Specific: Health and safety performance of contractors and subcontractors working onsite or on behalf of the organization off-site	Health, Safety, Security and Environment management		
		Occupational health and safety		
	403-3 Occupational health services	Occupational health and safety		
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety		
	403-5 Worker training on occupational health and safety	Occupational health and safety		
	403-6 Promotion of worker health	Keeping people safe and well		
		Occupational health and safety		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety		
	403-8 Workers covered by an occupational health and safety management system	Occupational health and safety		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
	403-9 Work-related injuries	Keeping people safe and well Occupational health and safety Safety data		
	403-10 Work-related ill health	Occupational health and safety		
Training and Education				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Building an agile, inclusive and sustainable workforce Talent and skills for the future		
	103-3 Evaluation of the management approach	Building an agile, inclusive and sustainable workforce Talent and skills for the future		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Building an agile, inclusive and sustainable workforce People data		
	404-2 Programs for upgrading employee skills and transition assistance programs	Building an agile, inclusive and sustainable workforce Talent and skills for the future		
	404-3 Percentage of employees receiving regular performance and career development reviews	Talent and skills for the future		
Diversity and Equal Opportunity				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Supporting diversity and inclusion Diversity and inclusion		
	103-3 Evaluation of the management approach	Supporting diversity and inclusion Diversity and inclusion		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Supporting diversity and inclusion Diversity and inclusion		
	405-2 Ratio of basic salary and remuneration of women to men	Diversity and inclusion People data		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
Non-discrimination				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Demonstrating fair work practices Discrimination and harassment		
	103-3 Evaluation of the management approach	Discrimination and harassment		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Discrimination and harassment		
Freedom of Association and Collective Bargaining				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Management mechanisms to address the right to organize, bargain and strike	Fair work practices		
	103-3 Evaluation of the management approach	Fair work practices		
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Fair work practices Responsible procurement		
Child Labor				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Demonstrating fair work practices Fair work practices Responsible procurement		
	103-3 Evaluation of the management approach	Demonstrating fair work practices Fair work practices Responsible procurement		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Fair work practices		
		Responsible procurement		
Forced or Compulsory Labor				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
		Demonstrating fair work practices		
	103-2 The management approach and its components	Fair work practices		
		Responsible procurement		
		Demonstrating fair work practices		
	103-3 Evaluation of the management approach	Fair work practices		
		Responsible procurement		
		Demonstrating fair work practices		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Fair work practices		
		Responsible procurement		
Security Practices				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Reinforcing cyber resilience and data protection		
		Security and cyber security		
	103-3 Evaluation of the management approach	Reinforcing cyber resilience and data protection		
		Security and cyber security		
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Security and cyber security		
Rights of Indigenous Peoples				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Legal compliance		
	103-3 Evaluation of the management approach	Legal compliance		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Legal compliance		
Human Rights Assessment				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
		Demonstrating fair work practices		
	103-2 The management approach and its components	Fair work practices		
		Discrimination and harassment		
		Responsible procurement		
103-3 Evaluation of the management approach	Fair work practices			
	Discrimination and harassment			
	Responsible procurement			
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Demonstrating fair work practices		
		Fair work practices		
		Discrimination and harassment		
		Responsible procurement		
	412-2 Employee training on human rights policies or procedures	Talent and skills for the future		
		Fair work practices		
		Responsible procurement		
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Portfolio		
		Risk management - Holistic assessment of new investment projects		
Local Communities				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Stakeholder participation in the decision making process related to energy planning and infrastructure development Sector Specific: Approach to managing the impacts of displacement Sector Specific: Explanation of whether the organization's programmes for	Risk management - Holistic assessment of new investment projects		
		Community		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 413: Local Communities 2016	managing community impacts have been effective in mitigating negative impacts and maximizing positive impacts			
	103-3 Evaluation of the management approach	Community		
	413-1 Operations with local community engagement, impact assessments, and development programs	Risk management - Holistic assessment of new investment projects		
		Community		
	413-2 Operations with significant actual and potential negative impacts on local communities	Legal compliance		
	EU22 Number of people physically or economically displaced and compensation, broken down by type of project	Legal compliance		
Supplier Social Assessment				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Supply chain		
	103-3 Evaluation of the management approach	Supply chain		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Responsible procurement		
	414-2 Negative social impacts in the supply chain and actions taken	Responsible procurement		
Public Policy				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Public policy		
	103-3 Evaluation of the management approach	Public policy		
GRI 415: Public Policy 2016	415-1 Political contributions	Public policy		
Customer Health and Safety				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 416: Customer Health and Safety 2016	103-2 The management approach and its components Sector Specific: Assessment of resource planning, generation, transmission, distribution and use and processes for assessing community health risks and risks identified	Safety around CLP's network		
	103-3 Evaluation of the management approach	Safety around CLP's network		
	416-1 Assessment of the health and safety impacts of product and service categories	Safety around CLP's network		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Legal compliance		
	EU25 Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	Legal compliance		
Marketing and Labeling				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Customer satisfaction		
	103-3 Evaluation of the management approach	Customer satisfaction		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Customer satisfaction		
	417-2 Incidents of non-compliance concerning product and service information and labeling	Legal compliance		
	417-3 Incidents of non-compliance concerning marketing communications	Legal compliance Customers		
Customer Privacy				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Reinforcing cyber resilience and data protection Customer privacy		
	103-3 Evaluation of the management approach	Reinforcing cyber resilience and data protection		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer privacy		
		Reinforcing cyber resilience and data protection		
		Legal compliance		
		Customer privacy		
Socioeconomic Compliance				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
		Legal compliance		
	103-2 The management approach and its components	Legal compliance		
	103-3 Evaluation of the management approach	Legal compliance		
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Legal compliance		

GRI G4 Sector Disclosures

Electric Utilities

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
Availability and Reliability				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
		Availability and reliability		
	103-2 The management approach and its components Sector Specific: Ensure short and long-term electricity availability and reliability	Availability and reliability		
	103-3 Evaluation of the management approach	Availability and reliability		
EU10 Availability and Reliability	EU10 Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	Progress towards Climate Vision 2050 targets		
		Creating value in low-carbon transition		
		Availability and reliability		
Demand-Side Management				

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Demand-side management programs including residential, commercial, institutional and industrial programs	Helping communities decarbonise Demand-side management		
	103-3 Evaluation of the management approach	Helping communities decarbonise Demand-side management		
Research and Development				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Harnessing the power of technology		
	103-3 Evaluation of the management approach	Harnessing the power of technology		
Plant Decommissioning				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Provisions for decommissioning of nuclear power sites	Nuclear safety		
	103-3 Evaluation of the management approach	Nuclear safety		
System Efficiency				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Asset management		
	103-3 Evaluation of the management approach	Asset management		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
EU11 System Efficiency	EU11 Average generation efficiency of thermal plants by energy source and by regulatory regime	Asset management Asset performance statistics		
EU12 System Efficiency	EU12 Transmission and distribution losses as a percentage of total energy	Availability and reliability		
Disaster/ Emergency Planning and Response				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans	Emergency and crisis management		
	103-3 Evaluation of the management approach	Emergency and crisis management		
Access				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components Sector Specific: Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services	Purpose Access to electricity		
	103-3 Evaluation of the management approach	Access to electricity		
EU26 Access	EU26 Percentage of population unserved in licensed distribution or service areas	Availability and reliability		
EU27 Access	EU27 Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime	Access to electricity Customer data		
EU28 Access	EU28 Power outage frequency	Availability and reliability		
EU29 Access	EU29 Average power outage duration	Availability and reliability		
EU30 Access	EU30 Average plant availability factor by energy source and by regulatory regime	Availability and reliability Asset performance statistics		
Provision of Information				

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Materiality assessment		
	103-2 The management approach and its components Sector Specific: Practices to address language, cultural, low literacy and disability related barriers to accessing and safely using electricity and customer support services	Reporting scope and data verification		
	103-3 Evaluation of the management approach	Access to electricity		