GRI Sustainability Report Standards – Content Index for CLP's 2021 Sustainability Report

CLP has reported in accordance with the GRI Standards for the period 1 January 2021 to 31 December 2021.

For the Content Index - Advanced Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for all disclosures are included correctly and aligned with the appropriate sections in the body of the report.



GRI 1: Foundation 2021

General Disclosures

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
The organization and it	ts reporting p	ractices	
GRI 2: General Disclosures 2021	2-1	Organizational details	Annual Report - Financials
	2-2	Entities included in the organization's sustainability reporting	Reporting scope and data verification
	2-3	Reporting period, frequency and contact point	CLP's 2021 Sustainability Report was published on 11th March, 2022.
			Reporting scope and data verification
			About this Report
			Feedback Form
	2-4	Restatements of information	Reporting scope and data verification
	2-5	External assurance	Annual Report - Corporate Governance Report
			Independent assurance statement
Activities and workers			
GRI 2: General	2-6	Activities, value chain and other business relationships	Annual Report - A Snapshot of CLP
Disclosures 2021			Supply chain
			Energy services and solutions
	2-7	Employees	Workforce size and mix
			People data
	2-8	Workers who are not employees	Workforce size and mix
			People data
	EU1	Installed capacity, broken down by primary energy source and by regulatory regime	Asset management data
		Net energy output, broken down by primary energy	Asset management data
		source and by regulatory regime	Climate-related Disclosures Report - Metrics and Targets
	EU3	Number of residential, industrial, institutional and commercial customer accounts	Customer portfolio
	EU4	Length of above and underground transmission and distribution lines by regulatory regime	Availability and reliability
	EU5	Allocation CO2e emissions allowances or equivalent, broken down by carbon trading framework	Climate-related Disclosures Report - Risk Management
Governance			
GRI 2: General	2-9	Governance structure and composition	Annual Report - Corporate Governance Report
Disclosures 2021		·	Sustainability governance

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
	2-10	Nomination and selection of the highest governance body	Annual Report - Corporate Governance Report
	2-11	Chair of the highest governance body	Annual Report - Corporate Governance Report
	2-12	Role of the highest governance body in overseeing	The assessment process
		the management of impacts	Annual Report - Corporate Governance Report
			Sustainability governance
			Corporate Governance Framework and Code
			Stakeholder Engagement Framework
	2-13	Delegation of responsibility for managing impacts	Sustainability governance
	2-14	Role of the highest governance body in	Annual Report - Corporate Governance Report
		sustainability reporting	Sustainability governance
	2-15	Conflicts of interest	Corporate Governance Framework and Code
			Annual Report - Corporate Governance Report
	2-16	Communication of critical concerns	Stakeholder Engagement Framework
			Annual Report - Corporate Governance Report
	2-17	Collective knowledge of the highest governance body	Annual Report - Corporate Governance Report
	2-18	Evaluation of the performance of the highest governance body	Annual Report - Corporate Governance Report
	2-19	Remuneration policies	Annual Report - Human Resources & Remuneration Committee Report
	2-20	Process to determine remuneration	Annual Report - Human Resources & Remuneration Committee Report
	2-21	Annual total compensation ratio	Not applicable. Fairness and internal equity are key elements of CLP's Remuneration Policy. CLP engages independent external consultants to conduct remuneration benchmarking and to ensure market competitiveness. These metrics are affected by a range of factors including market trend and inflation rate, which vary between markets, making a definitive statemen difficult. For more information, the Remuneration Policy is available in the Human Resources & Remuneration Committee Report.
Strategy, policies and p	ractices		·
GRI 2: General	2-22	Statement on sustainable development strategy	Chairman and CEO message
Disclosures 2021	2-23	Policy commitments	Corporate Governance Framework and Code
			Risk management
			Environmental management
			Fair and ethical work practices
			Company Articles, Codes, Policies and Guidelines
			Value Framework
			Sustainability governance
	2-24	Embedding policy commitments	Annual Report - Corporate Governance Report
	2 24	Embedding policy communerts	Corporate Governance Framework and Code
			Supply chain management
			Responsible procurement
	2.25	December to wome diete energial in the second	Code of Conduct and anti-corruption
	2-25	Processes to remediate negative impacts	Fair and ethical work practices
			Stakeholder Engagement Framework
	2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing Policy
			Code of Conduct and anti-corruption

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
	2-27	Compliance with laws and regulations	Legal compliance
			Environmental regulations and compliance
	2-28	Membership associations	Public policy
Stakeholder engagement			
GRI 2: General	2-29	Approach to stakeholder engagement	Stakeholder Engagement Framework
Disclosures 2021	2-30	Collective bargaining agreements	Fair and ethical work practices
Materiality assessment			
GRI 3: Material Topics 2021	3-1	1 Process to determine material topics	Materiality assessment
			The assessment process
	3-2	List of material topics	Materiality assessment
			Impact material topics

Impact Material Topics

Shaping and executing the transition to net-zero

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
GRI 3: Material Topics 2021	3-3	and vegetation management along transmission and	Materiality assessment
			Impact material topics
			Environment and climate change
		Sector Specific - Waste: Management strategy and	Safety
		storage methods for different types of radioactive nuclear waste	Stakeholder Engagement Framework
		Sector Specific - Plant Decommissioning: Provisions	
		for decommissioning of nuclear power sites	
Energy			
	302-2	Energy consumption outside of the organization	Greenhouse gas emissions
	302-3	Energy intensity	Asset management data
			Asset performance statistics
	302-4	Reduction of energy consumption	Asset performance
	302-5	Reductions in energy requirements of products and services	Climate-related Disclosures Report
			Asset performance
			Energy services and solutions
Biodiversity			
GRI 304: Biodiversity 2016	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
	EU13	Biodiversity of offset habitats compared to the biodiversity of the affected areas	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
Emissions			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) greenhouse gas emissions Sector Specific: CO2e per MWh, breakdown	Climate-related Disclosures Report - CLP's GHG profile

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
		by regulatory regime, for net generation from	
		generating capacity, fossil fuel generation and estimated net delivery to end users including	Environment and climate change data
		emissions from own generation	Greenhouse gas emissions
			Asset performance statistics
	305-2	Energy indirect (Scope 2) greenhouse gas emissions Sector Specific: CO2e per MWh, breakdown by	Climate-related Disclosures Report - CLP's GHG profile
		regulatory regime, for estimated net delivery to end users including emissions from own generation	Environment and climate change data
		users including emissions from own generation	Greenhouse gas emissions
			Asset performance statistics
	305-3	Other indirect (Scope 3) greenhouse gas emissions	Climate-related Disclosures Report - CLP's GHG profile
			Environment and climate change data
			Greenhouse gas emissions
	305-4	Greenhouse gas emissions intensity	Environment and climate change data
			Greenhouse gas emissions
			Climate-related Disclosures Report - Performance against the Climate Vision 2050 targets
	305-5	Reduction of greenhouse gas emissions	Climate-related Disclosures Report - Strategy
			Greenhouse gas emissions
	305-6	Emissions of ozone-depleting substances (ODS)	CLP's ODS inventory volume is very small. All ODS in the inventory is enclosed in 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 Sector Specific: NOx, SOx and other significant air emissions per MWh for net generation from generating capacity and combustion power plants	Air emissions
Waste			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-	Waste
		related impacts	Nuclear safety
	306-2	Management of significant waste-related impacts	Waste
			Nuclear safety
	306-3	Waste generated	Waste
			Nuclear safety
			Asset performance statistics
	306-4	Waste diverted from disposal	Waste
	306-5	Waste directed to disposal	Waste

Reinforcing resilience in a changing operating environment

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
GRI 3: Material Topics 2021	Sector Specific - Materials: Long-term strategy f managing and phasing out high level and low lev in-service PCBs Sector Specific - Water: Collaborative approaches	Sector Specific - Materials: Long-term strategy for	Materiality assessment
			Impact material topics
			Environment and climate change
		manage watersheds and reservoirs and long-term	Customers
			Asset management
			Stakeholder Engagement Framework

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
		Demand-side management programs including residential, commercial, institutional and industrial programs Sector Specific - Disaster Planning and Response: Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans	
Materials			
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 performance
	301-2	Recycled input materials used	Waste
	301-3	Reclaimed products and their packaging materials	CLP's 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.
Water and Effluents			
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
			Asset performance statistics
GRI 306: Effluents and	306-3*	3* Significant spills	Legal compliance
Waste 2016*			Environmental regulations and compliance
			Water
			Nuclear safety
Customer Privacy			
GRI 418: Customer	418-1	Substantiated complaints concerning breaches of	Customer privacy
Privacy 2016		customer privacy and losses of customer data	Customer satisfaction
			Legal compliance
Availability and Reliability			
EU10 Availability	EU10	Planned capacity against projected electricity	Climate-related Disclosures Report
and Reliability		demand over the long term, broken down by energy source and regulatory regime	Availability and reliability
		source and regulatory regime	Asset management data
EU11 System Efficiency	EU11	Average generation efficiency of thermal plants by energy source and by regulatory regime	Asset performance
			Asset performance statistics
EU12 System Efficiency	EU12	Transmission and distribution losses as a percentage of total energy	Availability and reliability

Aligning business activities with community, employees and customer expectations

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
GRI 3: Material Topics 2021		Management of material topics	Materiality assessment
от от такона торио 2021	3 3	Sector Specific - Employment: Programs and	Impact material topics
		processes to ensure the availability of a	<u> </u>
		skilled workforce	People
		Sector Specific - Employment: Policies and	Safety
		requirements regarding health and safety of employees and employees of contractors	Customers
		and subcontractors	Supply chain
		Sector Specific - Freedom of Association and	Corporate governance
		Collective Bargaining: Management mechanisms to	Asset management
		address the right to organize, bargain and strike	
		Sector Specific - Local Communities: Stakeholder participation in the decision making process related	Access to electricity
		to energy planning and infrastructure development	Stakeholder Engagement Framework
		Sector Specific - Local Communities: Approach to	
		managing the impacts of displacement	
		Sector Specific - Local Communities: Explanation	
		of whether the organization's programmes for	
		managing community impacts have been effective in mitigating negative impacts and maximizing	
		positive impacts	
		Sector Specific - Provision of Information: Practices	
		to address language, cultural, low literacy and	
		disability related barriers to accessing and safely	
		using electricity and customer support services	
		Sector Specific - Access : Programs, including those in partnership with government, to improve	
		or maintain access to electricity and customer	
		support services	
		Sector Specific - Research and Development:	
		Research and development activity and expenditure	
		aimed at providing reliable electricity and promoting	
		sustainable development	
Economic Performance			
GRI 201: Economic	201-1	Direct economic value generated and distributed	Annual Report - A Snapshot of CLP
Performance 2016			Impact material topics
			Community investment
	201-2	Financial implications and other risks and	Climate-related Disclosures Report
		opportunities due to climate change	'
	201-3	Defined benefit plan obligations and other	Fair and ethical work practices
		retirement plans	·
	201-4	Financial assistance received from government	Public policy
Market Presence			
GRI 202: Market	202-1	Ratios of standard entry level wage by gender	Fostering diversity and inclusion
Presence 2016		compared to local minimum wage	. ostering diversity and inclusion
	202-2	Proportion of senior management hired from the	Fostering diversity and inclusion
	202 2	local community	rostering diversity and inclusion
Indirect Economic Impacts		•	
GRI 203: Indirect Economic	203-1	Infrastructure investments and services supported	Availability and reliability
Impacts 2016		221 detaile interestination and services supported	Community investment
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			Access to electricity
			Asset management data
	203-2	Significant indirect economic impacts	Community investment

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
Procurement Practices			
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Supply chain management
Anti-corruption			
GRI 205: Anti-	205-1	-	Code of Conduct and anti-corruption
corruption 2016			Case study: Holistic assessment of new investment projects
	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	Legal compliance
			Code of Conduct and anti-corruption
Anti-competitive Behavior			
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Legal compliance
Tax			
GRI 207: Tax 2019	207-1	Approach to tax	Annual Report - Financials
	207-2	Tax governance, control and risk management	Annual Report - Audit and Risk Committee Repor
			Annual Report - Financials
	207-3	Stakeholder engagement and management of concerns related to tax	Stakeholder Engagement Framework
	207-4	Country-by-country reporting	Annual Report - Financial Review
			Annual Report - Financials
Supplier Environmental Ass	essment		
GRI 308: Supplier Environmental	308-1	New suppliers that were screened using environmental criteria	Supply chain management
Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	Supply chain management
Employment			
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	People data
	not provided to temporary or part time employees	Supporting employees to thrive in change	
		Fair and ethical work practices	
	401-3	Parental leave	Supporting employees 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	People data
Labor/Management Relatio	ns		
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Fair and ethical work practices
Occupational Health and Sa	fety		
GRI 403: Occupational	403-1	Occupational health and safety management system	Health, Safety, and Environment management
Health and Safety 2018			Occupational health and safety
	403-2	Hazard identification, risk assessment, and	Health, Safety, and Environment management
		incident investigation Sector Specific: Health and safety performance of contractors and subcontractors working onsite or on behalf of the organization off-site	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

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
	403-5	Worker training on occupational health and safety	Occupational health and safety
	403-6	Promotion of worker health	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
	403-9	Work-related injuries	Occupational health and safety
	403-10	Work-related ill health	Occupational health and safety
			Safety 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
Training and Education			
GRI 404: Training and	404-1	Average hours of training per year per employee	People data
Education 2016	404-2	Programs for upgrading employee skills and	Talent and skills development
		transition assistance programs	Supporting employees to thrive in change
	404-3	Percentage of employees receiving regular performance and career development reviews	Talent and skills development
Diversity and Equal Opport	unity		
GRI 405: Diversity and	405-1	Diversity of governance bodies and employees	People data
Equal Opportunity 2016			Annual Report - Corporate Governance Repor
40!	405-2	Ratio of basic salary and remuneration of women to men	Fostering diversity and inclusion
Non-discrimination			
GRI 406: Non- discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Code of Conduct and anti-corruption
Freedom of Association and	Collective	Bargaining	
GRI 407: Freedom of	407-1	Operations and suppliers in which the right to	Fair and ethical work practices
Association and Collective Bargaining 2016	2	freedom of association and collective bargaining may be at risk	Responsible procurement
Dai gailing 2010			Supply chain management
Child Labor			
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for	Fair and ethical work practices
		incidents of child labor	Supply chain management
Forced or Compulsory Labo	r		
GRI 409: Forced or	409-1	Operations and suppliers at significant risk for	Fair and ethical work practices
Compulsory Labor 2016		incidents of forced or compulsory labor	Supply chain management
Security Practices			
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	Physical security
Rights of Indigenous People	!S		
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	Legal compliance
Local Communities			
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Case study: Holistic assessment of new investment projects
			Stakeholder Engagement Framework
			Community investment

GRI Standard	GRI	Disclosure	Section Links and Direct Answers
	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	i		
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Supply chain management
	414-2	Negative social impacts in the supply chain and	Supply chain management
		actions taken	Responsible procurement
Public Policy			
GRI 415: Public Policy 2016	415-1	Political contributions	Public policy
Customer Health and Safet	у		
GRI 416: Customer Health and Safety 2016	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	Safety around CLP's network
	a	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 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	Legal compliance
	marketing comn	marketing communications	Customer satisfaction
Access			
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
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