

Hong Kong Stock Exchange ESG Reporting Guide Content Index for 2021 Sustainability Report

CLP has adopted the Hong Kong Stock Exchange (HKEx) Environmental, Social and Governance Reporting Rules and Guides (the Reporting Guide), including the “comply or explain” provisions set out in Part C of the Reporting Guide.

In line with the Stock Exchange Reporting Principles for this ESG reporting framework, CLP has identified material ESG topics via a double materiality assessment. Financially material topics are covered in the [Annual Report](#), while impact material topics are covered in the [Sustainability Report](#). Details on how the Company reports on these ESG issues in accordance with this framework are set out below.

Introduction

Aspects	Disclosure	Sections in Annual Report	Sections in Sustainability Report
Introduction			
Overall Approach 9	Information on independent assurance, including a description of the level, scope and processes adopted for the ESG report.	N/A	Independent assurance statement
Mandatory Disclosure Requirements			
Governance Structure 13	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); and (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.	Corporate Governance Report: CLP’s Approach to ESG Reporting (page 113) Board’s Statement on ESG (page 189)	The assessment process Sustainability governance Corporate Governance Framework and Code Stakeholder Engagement Framework
Reporting Principles 14	A description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report.		Materiality assessment Impact material topics Stakeholder Engagement Framework
Reporting Boundary 15	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.	Corporate Governance Report: CLP’s Approach to ESG Reporting (page 113)	Reporting scope and data verification Materiality assessment Impact material topics

Environmental

Aspects	Disclosure	Sections in Annual Report	Sections in Sustainability Report
A1. Emissions			
General Disclosure A1	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.		Legal compliance Environmental regulations and compliance Climate change Environmental management
KPI A1.1	The types of emissions and respective emissions data.	A Snapshot of CLP in 2020 (page 4) Chairman's Statement (page 12) CEO's Strategic Review (page 16)	Climate-related Disclosures Report - CLP's GHG profile Environment and climate change data Greenhouse gas emissions Air emissions Asset performance statistics
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Business Performance and Outlook: · Hong Kong (page 40) · Mainland China (page 46) · Australia (page 51) · India (page 57) Capitals: · Financial Capital (page 67)	Climate-related Disclosures Report - CLP's GHG profile Climate-related Disclosures Report - Performance against the Climate Vision 2050 targets Greenhouse gas emissions Asset performance statistics
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	· Manufactured Capital (page 74) · Intellectual Capital (page 77) · Social and Relationship Capital (page 88)	Waste Nuclear safety Asset performance statistics
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	· Natural Capital (page 92) Corporate Governance Report: CLP's Approach to ESG Reporting (page 113)	Waste Nuclear safety Asset performance statistics
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 302)	Climate-related Disclosures Report - CLP's Climate Vision 2050 Climate-related Disclosures Report - Performance against the Climate Vision 2050 targets Climate-related Disclosures Report - Strategy Air emissions Greenhouse gas emissions
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.		Environmental management Waste Nuclear safety
A2. Use of Resources			
General Disclosure A2	Policies on the efficient use of resources, including energy, water and other raw materials.	A Snapshot of CLP in 2021 (page 4)	Environmental management Water Asset management system
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).	Capitals: · Manufactured Capital (page 74) · Natural Capital (page 92)	Asset performance Asset management data Asset performance statistics
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 302)	Water Asset performance statistics

Aspects	Disclosure	Sections in Annual Report	Sections in Sustainability Report
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.		Asset performance
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
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.		<i>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.</i>

A3. The Environment and Natural Resources

General Disclosure A3	Policies on minimising the issuer's significant impacts on the environment and natural resources.	A Snapshot of CLP in 2021 (page 4) Capitals: · Natural Capital (page 74)	Environmental management Water Biodiversity and land use
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 302)	Environment and climate change

A4. Climate Change

General Disclosure A4	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	A Snapshot of CLP in 2021 (page 4) Chairman's Statement (page 12) CEO's Strategic Review (page 16) Business Performance and Outlook: · Hong Kong (page 40) · Mainland China (page 46) · Australia (page 51) · India (page 57) Capitals: · Financial Capital (page 67) · Manufactured Capital (page 74) · Intellectual Capital (page 77) · Social and Relationship Capital (page 88) · Natural Capital (page 92) Governance (page 96) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 302)	Climate change Climate-related Disclosures Report - CLP's Climate Vision 2050 Climate-related Disclosures Report - Performance against the Climate Vision 2050 targets Air emissions Climate-related Disclosures Report
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.		

Social

Aspects	Disclosure	Sections in Annual Report	Sections in Sustainability Report
B1. Employment			
General Disclosure B1	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.	A Snapshot of CLP in 2021 (page 4) Capitals: · Human Capital (page 80) Corporate Governance Report: CLP's Approach to ESG Reporting (page 113) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 302)	Legal compliance Code of Conduct and anti-corruption People

Aspects	Disclosure	Sections in Annual Report	Sections in Sustainability Report
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.		Workforce size and mix People data
KPI B1.2	Employee turnover rate by gender, age group and geographical region.		People data
B2. Health and Safety			
General Disclosure B2	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.	A Snapshot of CLP in 2021 (page 4) Chairman's Statement (page 12) CEO's Strategic Review (page 16) Business Performance and Outlook: · Mainland China (page 46) · Australia (page 51) · India (page 57) Capitals: · Human Capital (page 80)	Legal compliance Occupational health and safety Health, Safety, and Environment management
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.		Occupational health and safety Safety data
KPI B2.2	Lost days due to work injury.	Corporate Governance Report: CLP's Approach to ESG Reporting (page 113)	Occupational health and safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 302)	Health, Safety, and Environment management Occupational health and safety
B3. Development and Training			
General Disclosure B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	A Snapshot of CLP in 2021 (page 4) Capitals: · Human Capital (page 80)	Talent and skills development Supporting employees to thrive in change
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 302)	People data
KPI B3.2	The average training hours completed per employee by gender and employee category.		People data
B4. Labour Standards			
General Disclosure B4	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.	Corporate Governance Report: CLP's Approach to ESG Reporting (page 113) Capitals: · Human Capital (page 80)	Legal compliance Fair and ethical work practices Supply chain management
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		Fair and ethical work practices Supply chain management
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		Fair and ethical work practices Supply chain management
B5. Supply Chain Management			
General Disclosure B5	Policies on managing environmental and social risks of the supply chain.		Supply chain
KPI B5.1	Number of suppliers by geographical region.	CEO's Strategic Review (page 16)	Supply chain
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.	Business Performance and Outlook: · Hong Kong (page 40) Capitals: · Manufactured Capital (page 74)	Supply chain Water Environmental management
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 Fair and ethical work practices

Aspects	Disclosure	Sections in Annual Report	Sections in Sustainability Report
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.		Environmental management Waste Nuclear safety Supply chain management
B6. Product Responsibility			
General Disclosure B6	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.	A Snapshot of CLP in 2021 (page 4) Business Performance and Outlook: · Hong Kong (page 40) · Mainland China (page 46) · Australia (page 51) Capitals: · Manufactured Capital (page 74)	Legal compliance Safety around CLP's network Customers Customer privacy Customer satisfaction
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Capitals: · Manufactured Capital (page 74)	<i>CLP's primary product is electricity, which requires no product recall.</i> Customer privacy
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Corporate Governance Report: CLP's Approach to ESG Reporting (page 113)	Customer satisfaction
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 302)	Legal compliance
KPI B6.4	Description of quality assurance process and recall procedures.		<i>CLP's primary product is electricity, which requires no product recall.</i> Customer privacy
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.		Cyber security
B7. Anti-corruption			
General Disclosure B7	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.	Governance (page 96)	Legal compliance Code of Conduct and anti-corruption
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.	Corporate Governance Report: CLP's Approach to ESG Reporting (page 113)	Legal compliance Code of Conduct and anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.		Whistleblowing Policy Code of Conduct and anti-corruption
KPI B7.3	Description of anti-corruption training provided to directors and staff.		Code of Conduct and anti-corruption
B8. Community Investment			
General Disclosure B8	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.	A Snapshot of CLP in 2021 (page 4)	Community investment Case study: Holistic assessment of new investment projects Stakeholder Engagement Framework
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Capitals: · Social and Relationship Capital (page 88)	Availability and reliability Community investment Access to electricity
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.		Community investment