

Sustainability Accounting Standards Board Content Index for 2021 Sustainability Report

Electric Utilities & Power Generators

SASB Code	Accounting Metric	Section in SR 2021 / Explanation
Greenhouse Gas Emissions & Energy Resource Planning		
IF-EU-110a.1	(1) Gross global Scope 1 emissions, Percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Climate-related Disclosures Report - CLP's GHG profile Asset performance statistics <i>Percentage of Scope 1 emissions covered under (2) emissions-limiting regulations and (3) emissions-reporting regulations is currently not reported.</i>
IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	<i>GHG emissions associated with power deliveries is not reported separately.</i>
IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Climate change Climate-related Disclosures Report - CLP's Climate Vision 2050 Climate-related Disclosures Report - Performance against the Climate Vision 2050 targets
IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS), and (2) percentage fulfillment of RPS target by market	<i>Currently not reported.</i>
Air Quality		
IF-EU-120a.1	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Air emissions Environment and climate change data <i>Lead emissions are not material to the power industry and is not reported.</i>
Water Management		
IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Water Asset performance statistics Environment and climate change data
IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Legal compliance Environmental regulations and compliance
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Water
Coal Ash Management		
IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	Waste Asset performance statistics
IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	<i>Currently not reported.</i>

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Energy Affordability		
IF-EU-240a.1	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	<i>Currently not reported.</i>
IF-EU-240a.2	Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	<i>Currently not reported.</i>
IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Access to electricity
IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Access to electricity
Workforce Health & Safety		
IF-EU-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	Occupational health and safety <i>Near miss frequency rate is currently not reported.</i>
End-Use Efficiency & Demand		
IF-EU-420a.1	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	<i>Currently not reported.</i>
IF-EU-420a.2	Percentage of electric load served by smart grid technology	<i>Currently not reported.</i>
IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	<i>Currently not reported.</i>
Nuclear Safety & Emergency Management		
IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	<i>Not applicable to CLP's operating regions.</i>
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Nuclear safety
Grid Resiliency		
IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Legal compliance
IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	Availability and reliability
Activity Metrics		
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	Customer portfolio
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	Asset management data
IF-EU-000.C	Length of transmission and distribution lines	Availability and reliability

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IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	Asset management data Climate-related Disclosures Report - Metrics and Targets
IF-EU-000.E	Total wholesale electricity purchased	<i>Currently not reported.</i>