

Hong Kong Stock Exchange ESG Reporting Guide Content Index for 2022 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 2022 Annual Report	Sections in 2022 Sustainability Report
Introduction			
Overall Approach 9	Information on independent assurance, including a description of the level, scope and processes adopted.	Nil	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 116) Board’s Statement on ESG (page 195)	Approach to Sustainability - Materiality assessment process Approach to Sustainability - Governance - Sustainability governance Approach to Sustainability - Governance - Corporate governance framework and code Approach to Sustainability - Stakeholder management
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.		Approach to Sustainability - Materiality assessment process Approach to Sustainability - The materiality matrix Approach to Sustainability - Stakeholder management
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.	Nil	About this Report - Reporting scope and data verification Approach to Sustainability - Materiality assessment process Approach to Sustainability - The materiality matrix

Environmental

Aspects	Disclosure	Sections in 2022 Annual Report	Sections in 2022 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.		Environmental Impacts - Environmental management and compliance Social Impacts - Partners - Legal compliance
KPI A1.1	The types of emissions and respective emissions data.		Climate-related Disclosures Report - Metrics and Targets - CLP's GHG profile Environmental Impacts Social Impacts - Community - Nuclear safety Asset performance statistics ESG data table - Climate Change ESG data table - Environment ESG data table - Community GHG accounting methodology
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).	A Snapshot of CLP in 2022 (page 4) Chairman's Statement (page 12) CEO's Strategic Review (page 16) Business Performance and Outlook: <ul style="list-style-type: none"> · Hong Kong (page 40) · Mainland China (page 47) · Australia (page 53) · India (page 59) Stakeholders: <ul style="list-style-type: none"> · Capital Providers (page 69) · Partners (page 88) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 310)	Climate-related Disclosures Report - Metrics and Targets - CLP's GHG profile Climate-related Disclosures Report - Metrics and Targets - Performance against the Climate Vision 2050 targets ESG data table - Climate Change GHG accounting methodology Environmental Impacts - Waste Social Impacts - Community - Nuclear safety Asset performance statistics ESG data table - Environment ESG data table - Community Environmental Impacts - Waste Social Impacts - Community - Nuclear safety Asset performance statistics ESG data table - Environment ESG data table - Community
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		Environmental Impacts - Waste Social Impacts - Community - Nuclear safety Asset performance statistics ESG data table - Environment ESG data table - Community
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		Environmental Impacts - Waste Social Impacts - Community - Nuclear safety Asset performance statistics ESG data table - Environment ESG data table - Community
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.		Climate-related Disclosures Report - Strategy Climate-related Disclosures Report - Metrics and Targets - Performance against the Climate Vision 2050 targets Environmental Impacts - Environmental management and compliance Environmental Impacts - Air emissions Environmental Impacts - Waste

Aspects	Disclosure	Sections in 2022 Annual Report	Sections in 2022 Sustainability Report
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 Impacts - Environmental management and compliance Environmental Impacts - Waste Social Impacts - Community - Nuclear safety
A2. Use of Resources			
General Disclosure A2	Policies on the efficient use of resources, including energy, water and other raw materials.		Environmental Impacts - Environmental management and compliance Environmental Impacts - Water Social Impacts - Customers - Asset management
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).		Social Impacts - Customers - Asset management Asset performance statistics ESG data table - Customers
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	A Snapshot of CLP in 2022 (page 4) Stakeholders: · Capital Providers (page 69) · Customers (page 77) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 310)	Environmental Impacts - Water Asset performance statistics ESG data table - Environment
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.		Social Impacts - Customers - Asset management
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.		Environmental Impacts - Water
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.		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.
A3. The Environment and Natural Resources			
General Disclosure A3	Policies on minimising the issuer's significant impacts on the environment and natural resources.		Environmental Impacts - Environmental management and compliance Environmental Impacts - Biodiversity and land use Environmental Impacts - Water
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Stakeholders: · Community (page 92)	Environmental Impacts - Environmental management and compliance Environmental Impacts - Biodiversity and land use Environmental Impacts - Water

Aspects	Disclosure	Sections in 2022 Annual Report	Sections in 2022 Sustainability Report
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 2022 (page 4) Chairman's Statement (page 12) CEO's Strategic Review (page 16) Business Performance and Outlook: · Hong Kong (page 40) · Mainland China (page 47) · Australia (page 53) · India (page 59) Stakeholders:	Climate-related Disclosures Report - Strategy Climate-related Disclosures Report - Climate Risk Management Climate-related Disclosures Report - Metrics and Targets - Performance against the Climate Vision 2050 targets
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.	· Capital Providers (page 69) · Customers (page 77) · Partners (page 88) · Community (page 92) Governance (page 98) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 310)	Climate-related Disclosures Report

Social

Aspects	Disclosure	Sections in 2022 Annual Report	Sections in 2022 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 2022 (page 4) Stakeholders: · Our People (page 82) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 310)	Social Impacts - Partners - Legal compliance Social Impacts - Partners - Code of Conduct and anti-corruption Social Impacts - Our people
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.		Social Impacts - Our people - Workforce size and mix Social Impacts - Our people
KPI B1.2	Employee turnover rate by gender, age group and geographical region.		Social Impacts - Our people
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 2022 (page 4) CEO's Strategic Review (page 16) Business Performance and Outlook: · Hong Kong (page 40) · Australia (page 53) · India (page 59) Stakeholders: · Our People (page 82) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 310)	Social Impacts - Partners - Legal compliance Social Impacts - Our people - Health, Safety and Environment management Social Impacts - Our people - Occupational health and safety
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.		Social Impacts - Our people - Occupational health and safety Social Impacts - Our people
KPI B2.2	Lost days due to work injury.		Social Impacts - Our people - Occupational health and safety Social Impacts - Our people
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.		Social Impacts - Our people - Health, Safety and Environment management Social Impacts - Our people - Occupational health and safety

Aspects	Disclosure	Sections in 2022 Annual Report	Sections in 2022 Sustainability Report
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 2022 (page 4) Stakeholders: · Our People (page 82) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 310)	Social Impacts - Our people - Talent and skills development
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).		Social Impacts - Our people - Supporting employees to thrive in change
KPI B3.2	The average training hours completed per employee by gender and employee category.		ESG data table - Our People
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 116)	Social Impacts - Partners - Legal compliance
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		Social Impacts - Our people - Fair and ethical work practices
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		Social Impacts - Partners - Supply chain management
B5. Supply Chain Management			
General Disclosure B5	Policies on managing environmental and social risks of the supply chain.	CEO's Strategic Review (page 16) Business Performance and Outlook: · Hong Kong (page 40) Stakeholders: · Customers (page 77) · Partners (page 88)	Social Impacts - Partners - Supply chain management
KPI B5.1	Number of suppliers by geographical region.		Social Impacts - Partners - Responsible procurement
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.		Social Impacts - Partners - Supply chain 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.		Social Impacts - Partners - Supply chain management
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 Impacts - Environmental management and compliance
			Social Impacts - Partners - Supply chain management
			Social Impacts - Partners - Responsible procurement

Aspects	Disclosure	Sections in 2022 Annual Report	Sections in 2022 Sustainability Report
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 2022 (page 4) Business Performance and Outlook: · Hong Kong (page 40) · Mainland China (page 47) · Australia (page 53) · Capital Providers (page 69) · Customers (page 77) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 310)	Social Impacts - Customers - Customer privacy
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.		CLP's primary product is electricity, which requires no product recall.
KPI B6.2	Number of products and service related complaints received and how they are dealt with.		Social Impacts - Customers - Customer privacy
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		Social Impacts - Customers - Customer satisfaction
KPI B6.4	Description of quality assurance process and recall procedures.		Social Impacts - Partners - Legal compliance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.		CLP's primary product is electricity, which requires no product recall.
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 99) Corporate Governance Report: CLP's Approach to ESG Reporting (page 116)	Social Impacts - Partners - 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.		Social Impacts - Partners - Legal compliance
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.		ESG data table - Partners Whistleblowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff.		Social Impacts - Partners - 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.	Stakeholders: · Community (page 92)	Approach to Sustainability - Stakeholder management
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).		Social Impacts - Community - Community investment
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.		Social Impacts - Customers - Access to reliable energy
			Social Impacts - Community - Providing access to reasonably priced energy
		Social Impacts - Community - Community investment	
		Social Impacts - Community - Community investment	