

Sustainability Accounting Standards Board Content Index for 2022 Sustainability Report

Electric Utilities & Power Generators

SASB Code	Accounting Metric	Section in SR 2022 / 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 - Metrics and Targets - CLP's GHG profile Asset performance statistics Percentage of Scope 1 emissions covered under (2) emissions-limiting regulations and (3) emissions-reporting regulations is currently not reported.
IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	GHG emissions associated with power deliveries is not reported separately.
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-related Disclosures Report - Strategy Climate-related Disclosures Report - Metrics and Targets - 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	Currently not reported.
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	Environmental Impacts - Air emissions ESG data table - Environment Lead emissions are not material to the power industry and is not reported.
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IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Environmental Impacts - Water Asset performance statistics ESG data table - Environment
IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Environmental Impacts - Environmental management and compliance Social Impacts - Partners - Legal compliance
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Environmental Impacts - Water
Coal Ash Management		
IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	Environmental Impacts - 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	Currently not reported.

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Energy Affordability		
IF-EU-240a.1	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Currently not reported.
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	Currently not reported.
IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Social Impacts - Customers - Access to reliable energy
IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Social Impacts - Customers - Access to reliable energy
Workforce Health & Safety		
IF-EU-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	Social Impacts - Our people - Occupational health and safety Near miss frequency rate is currently not reported.
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)	Currently not reported.
IF-EU-420a.2	Percentage of electric load served by smart grid technology	Currently not reported.
IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	Currently not reported.
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	Not applicable to CLP's operating regions.
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Social Impacts - Community - Nuclear safety
Grid Resiliency		
IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Social Impacts - Partners - 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	Social Impacts - Customers - Access to reliable energy ESG data table - Customers

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Activity Metrics		
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	Social Impacts - Customers - Customer portfolio ESG data table - Customers
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	ESG data table - Customers
IF-EU-000.C	Length of transmission and distribution lines	Social Impacts - Customers - Access to reliable energy
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	Climate-related Disclosures Report - Metrics and Targets - Performance against the Climate Vision 2050 targets Social Impacts - Customers - Asset management ESG data table - Customers
IF-EU-000.E	Total wholesale electricity purchased	Currently not reported.