# GRI Standards Content Index for CLP's 2023 Sustainability Report

CLP has reported in accordance with the GRI Standards for the period 1 January 2023 to 31 December 2023.

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the English version of the report.

#### **General Disclosures**

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2024

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GRI

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	EU2	Net energy output, broken down by primary energy source and by regulatory regime	ESG Data Table and GHG Accounting Methodology - ESG data table - Customers	174-177
	EU3	Number of residential, industrial, institutional and commercial customer accounts	ESG Data Table and GHG Accounting Methodology - ESG data table - Customers	174-177
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	EU5	Allocation CO2e emissions allowances or equivalent, broken down by carbon trading framework	CLP's Climate Vision 2050 (2024 edition) - Putting our vision into action - The role of carbon markets	25
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			Approach to Sustainability - Governance - Sustainability governance	20-22
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	2-13	Delegation of responsibility for managing impacts	Approach to Sustainability - Governance - Sustainability governance	20-22
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	2-20	Process to determine remuneration	Annual Report - Human Resources & Remuneration Committee Report	157-173
	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 statement difficult. For more information, the Remuneration Policy is available in the Human Resources & Remuneration Committee Report.	

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Strategy, policies and	l practio	ces		
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			Respecting Nature - Strategy - Project cycle framework for environmental management and assessment	67-68
			Serving Our Stakeholders - Our people - Fair and ethical work practices	117-119
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	2-24 Embedding policy commitments	Value Framework	-	
		Embedding policy commitments	Annual Report - Corporate Governance Report	92-126
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	2-25	Processes to remediate negative impacts	Serving Our Stakeholders - Our people - Fair and ethical work practices	117-119
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	2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing Policy	-
		0	Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption	140-141

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			Respecting Nature - Governance - Monitoring and compliance of emissions and other nature- related regulations	65-66
			ESG Data Table and GHG Accounting Methodology - ESG data table - Environment	171-174
	2-28	Membership associations	Serving Our Stakeholders - Partners - Public policy	134-139
Stakeholder engage	ment			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	Approach to Sustainability - Stakeholder management	25-27
	2-30	Collective bargaining agreements	Serving Our Stakeholders - Our people - Fair and ethical work practices	117-119
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GRI 3: Material Topics 2021	3-1	Process to determine material topics	Approach to Sustainability - Materiality assessment process	28-32
			Annual Report - Delivering Our Sustainability Agenda - Overview	42-48
	3-2	List of material topics	Approach to Sustainability - The materiality matrix	33-45

## **Material Topics**

#### Transition to Net Zero

GRI Standards		GRI Disclosures	Section Links / Direct Answers	Page no.
GRI 3: Material Topics 2021	3-3	Management of material topics Sector Specific - Materials: Long-term strategy for managing and phasing out high	Approach to Sustainability - Materiality assessment process	28-32
		level and low level in-service PCBs Sector Specific - Water: Collaborative approaches to manage watersheds and	Our Sustainability Agenda - Transition to net zero	47-49
		reservoirs and long-term planning for securing water resources	Respecting Nature	62-85
	fo tr		Serving Our Stakeholders - Customers - Asset management	93-94
		strategy and storage methods for different types of radioactive nuclear waste	Serving Our Stakeholders - Community - Nuclear safety	163-165
		Sector Specific - Plant Decommissioning: Provisions for decommissioning of nuclear power sites	Approach to Sustainability - Stakeholder management	25-27
Materials				
GRI 301: Materials 2016	301-1	Materials used by weight or volume <b>Sector Specific:</b> Report in-use inventory of solid and liquid high level and low level PCBs contained in equipment	Serving Our Stakeholders - Customers - Asset management	93-94
	301-2	Recycled input materials used	Respecting Nature - Managing impacts, risks and performance - Waste management and material use	77-81
	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.	

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Energy				
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Serving Our Stakeholders - Customers - Asset management	93-94
	302-2	Energy consumption outside of the organization	ESG Data Table and GHG Accounting Methodology - GHG accounting methodology	201-204
	302-3	Energy intensity	Serving Our Stakeholders - Customers - Asset management	93-94
			Asset performance statistics	-
	302-4	Reduction of energy consumption	Serving Our Stakeholders - Customers - Asset management	93-94
	302-5	Reductions in energy requirements of products and services	Serving Our Stakeholders - Customers - Asset management	93-94
			Serving Our Stakeholders - Customers - Energy services and solutions	95-105
Water and Effluents				
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource <b>Sector Specific</b> : Overall water usage for processing, cooling and consumption in thermal and nuclear power plants, including use of water in ash handling and coal cleaning	Respecting Nature - Managing impacts, risks and performance - Water	82-85
	303-2	Management of water discharge- related impacts	Respecting Nature - Managing impacts, risks and performance - Water	82-85
	303-3	Water withdrawal	Respecting Nature - Managing impacts, risks and performance - Water	82-85
			ESG Data Table and GHG Accounting Methodology - ESG data table - Environment	171-174
	303-4	Water discharge	Respecting Nature - Managing impacts, risks and performance - Water	82-85
			ESG Data Table and GHG Accounting Methodology - ESG data table - Environment	171-174

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	303-5 Water consumption	Respecting Nature - Managing impacts, risks and performance - Water	82-85
		ESG Data Table and GHG Accounting Methodology - ESG data table - Environment	171-174
		Asset performance statistics	-
GRI 306: Effluents and Waste 2016*	306-3* Significant spills	Serving Our Stakeholders - Partners - Legal compliance	142-14
		Respecting Nature - Governance - Monitoring and compliance of emissions and other nature- related regulations	65-66
		Serving Our Stakeholders - Community - Nuclear safety	163-16
Biodiversity			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, manager in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Respecting Nature - Managing impacts, risks and performance - Biodiversity and ecosystem	71-73
	304-2 Significant impacts of activities, products and services on biodiversity <b>Sector Specific:</b> Nature of significant direct and indirect impacts on biodiversity regarding maintenance of transmission lin corridors, fragmentation and isolation, as well as impacts of thermal discharge	performance - Biodiversity and ecosystem	71-73
	304-3 Habitats protected or restored	Respecting Nature - Managing impacts, risks and performance - Biodiversity and ecosystem	71-73
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Respecting Nature - Managing impacts, risks and performance - Biodiversity and ecosystem	71-73
GRI G4 Electric Utilities Sector Disclosures	EU13 Biodiversity of offset habitats compared the biodiversity of the affected areas	<ul> <li>Respecting Nature - Managing impacts, risks and performance - Biodiversity and ecosystem</li> </ul>	71-73

GRI Standards	GRI Disclosures	Section Links / Direct Answers	Page no.
Emissions			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas emissions <b>Sector Specific:</b> CO2e per MWh, breakdown by regulatory regime, for net generation	ESG Data Table and GHG Accounting Methodology - ESG data table - Climate change	170-171
	from generating capacity, fossil fuel generation and estimated net delivery to end users including emissions from	ESG Data Table and GHG Accounting Methodology - GHG accounting methodology	201-204
	own generation	Asset performance statistics	-
	305-2 Energy indirect (Scope 2) greenhouse gas emissions <b>Sector Specific:</b> CO2e per MWh, breakdown	ESG Data Table and GHG Accounting Methodology - ESG data table - Climate change	170-171
	by regulatory regime, for estimated net delivery to end users including emissions from own generation	ESG Data Table and GHG Accounting Methodology - GHG accounting methodology	201-204
		Asset performance statistics	-
	305-3 Other indirect (Scope 3) greenhouse gas emissions	ESG Data Table and GHG Accounting Methodology - ESG data table - Climate change	170-171
		ESG Data Table and GHG Accounting Methodology - GHG accounting methodology	201-20
	305-4 Greenhouse gas emissions intensity	ESG Data Table and GHG Accounting Methodology - ESG data table - Climate change	170-171
		ESG Data Table and GHG Accounting Methodology - GHG accounting methodology	201-20
	305-5 Reduction of greenhouse gas emissions	Our Sustainability Agenda - Transition to net zero	47-49
		Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero	49-56
		ESG Data Table and GHG Accounting Methodology - ESG data table - Climate change	170-171
		ESG Data Table and GHG Accounting Methodology - GHG accounting methodology	201-204
	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.	

GRI Standards	GRI Disclosures	Section Links / Direct Answers	Page no.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions <b>Sector Specific:</b> NOx, SOx and other	Respecting Nature - Managing impacts, risks and performance - Air emissions	74-76
	significant air emissions per MWh for net generation from generating capacity and combustion power plants	ESG Data Table and GHG Accounting Methodology - ESG data table - Environment	171-174
Waste			
GRI 306: Waste 2020	306-1 Waste generation and significant waste- related impacts	Respecting Nature - Managing impacts, risks and performance - Waste management and material use	77-81
		Serving Our Stakeholders - Community - Nuclear safety	163-165
	306-2 Management of significant waste- related impacts	Respecting Nature - Managing impacts, risks and performance - Waste management and material use	77-81
		Serving Our Stakeholders - Community - Nuclear safety	163-165
	306-3 Waste generated	Respecting Nature - Managing impacts, risks and performance - Waste management and material use	77-81
		Serving Our Stakeholders - Community - Nuclear safety	163-165
		Asset performance statistics	-
	306-4 Waste diverted from disposal	Respecting Nature - Managing impacts, risks and performance - Waste management and material use	77-81
	306-5 Waste directed to disposal	Respecting Nature - Managing impacts, risks and performance - Waste management and material use	77-81

## **Energy Growth Opportunities**

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		residential, commercial, institutional and industrial programs Sector Specific - Research and	Our Sustainability Agenda - Energy growth opportunities	50-51
		<b>Development:</b> Research and development activity and expenditure aimed at providing reliable electricity and promoting	Serving Our Stakeholders - Customers	87-115
		sustainable development	Approach to Sustainability - Stakeholder management	25-27
Customer Health and	l Safety			
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Serving Our Stakeholders - Community - Safety around CLP's network	162
-	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Serving Our Stakeholders - Community - Safety around CLP's network	162
			Serving Our Stakeholders - Partners - Legal compliance	142-144
GRI G4 Electric Utilities Sector Disclosures	EU25	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	Serving Our Stakeholders - Partners - Legal compliance	142-144
Marketing and Label	ing			
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Serving Our Stakeholders - Customers - Customer satisfaction	108-109
	417-2	Incidents of non-compliance concerning product and service information	Serving Our Stakeholders - Partners - Legal compliance	142-144
		and labeling	Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption	140-141
	417-3	Incidents of non-compliance concerning marketing communications	Serving Our Stakeholders - Partners - Legal compliance	142-144
			Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption	140-141
			Serving Our Stakeholders - Customers - Customer satisfaction	108-109

## Energy Security and Reliability

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GRI 3: Material Topics 2021	3-3	Management of material topics Sector Specific - Access: Programs, including those in partnership with	Approach to Sustainability - Materiality assessment process	28-32
		government, to improve or maintain access to electricity and customer support services <b>Sector Specific - Provision of Information:</b> Practices to address language, cultural, low	Our Sustainability Agenda - Energy security and reliability	52-53
		literacy and disability related barriers to accessing and safely using electricity and customer support services	Serving Our Stakeholders - Customers - Access to reliable energy	90-92
			Serving Our Stakeholders - Partners - Public policy	134-139
			Serving Our Stakeholders - Community - Providing access to reasonably priced energy	151-152
			Approach to Sustainability - Stakeholder management	25-27
Availability and Relia	bility			
GRI G4 Electric Utilities Sector Disclosures	EU10	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	Serving Our Stakeholders - Customers - Access to reliable energy	90-92
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GRI G4 Electric Utilities Sector Disclosures	EU11	Average generation efficiency of thermal plants by energy source and by regulatory regime	Serving Our Stakeholders - Customers - Asset management	93-94
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	EU12	Transmission and distribution losses as a percentage of total energy	Serving Our Stakeholders - Customers - Access to reliable energy	90-92

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Access				
GRI G4 Electric Utilities Sector Disclosures	EU26	Percentage of population unserved in licensed distribution or service areas	Serving Our Stakeholders - Customers - Access to reliable energy	90-92
	EU27	Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime	Serving Our Stakeholders - Customers - Access to reliable energy	90-92
	EU28	Power outage frequency	Serving Our Stakeholders - Customers - Access to reliable energy	90-92
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	EU30	Average plant availability factor by energy source and by regulatory regime	Serving Our Stakeholders - Customers - Access to reliable energy	90-92
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## A Safe, Future-Ready Workforce

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GRI 3: Material Topics 2021	3-3	Management of material topics Sector Specific - Employment: Programs and processes to ensure the availability of a	Approach to Sustainability - Materiality assessment process	28-32
		skilled workforce Sector Specific - Employment: Policies and requirements regarding health and safety of employees and employees of contractors	Our Sustainability Agenda - A safe, future- ready workforce	54-56
		and subcontractors Sector Specific - Freedom of Association and Collective Bargaining: Management	ESG Data Table and GHG Accounting Methodology - ESG data table - Our people	177-193
		mechanisms to address the right to organize, bargain and strike	Approach to Sustainability - Stakeholder management	25-27
Employment				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover <b>Sector Specific:</b> Average length of tenure of employees leaving employment during the reporting period, breakdown by gender and age group	ESG Data Table and GHG Accounting Methodology - ESG data table - Our people	177-193
	401-2	Benefits provided to full-time employees that are not provided to temporary or part- time employees	Serving Our Stakeholders - Our people - Supporting employees to thrive in change	123-125
			Serving Our Stakeholders - Our people - Fair and ethical work practices	117-119
	401-3	Parental leave	Serving Our Stakeholders - Our people - Supporting employees to thrive in change	123-125
GRI G4 Electric Utilities Sector Disclosures	EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	ESG Data Table and GHG Accounting Methodology - ESG data table - Our people	177-193
	EU17	Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	Serving Our Stakeholders - Our people - Occupational health and safety	128-132
	EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	Serving Our Stakeholders - Our people - Occupational health and safety	128-132

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GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Serving Our Stakeholders - Our people - Fair and ethical work practices	117-119
Occupational Health	and Saf	ety		
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Serving Our Stakeholders - Our people - Health, Safety and Environment management	126-12
			Serving Our Stakeholders - Our people - Occupational health and safety	128-13
	403-2	Hazard identification, risk assessment, and incident investigation <b>Sector Specific:</b> Health and safety	Serving Our Stakeholders - Our people - Health, Safety and Environment management	126-12
		performance of contractors and subcontractors working onsite or on behalf of the organization off-site	Serving Our Stakeholders - Our people - Occupational health and safety	128-13
			ESG Data Table and GHG Accounting Methodology - ESG data table - Our people	177-19
	403-3	Occupational health services	Serving Our Stakeholders - Our people - Occupational health and safety	128-13
	403-4	Worker participation, consultation, and communication on occupational health and safety	Serving Our Stakeholders - Our people - Occupational health and safety	128-13
	403-5	Worker training on occupational health and safety	Serving Our Stakeholders - Our people - Occupational health and safety	128-13
	403-6	Promotion of worker health	Serving Our Stakeholders - Our people - Occupational health and safety	128-13
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Serving Our Stakeholders - Our people - Occupational health and safety	128-13
	403-8	Workers covered by an occupational health and safety management system	Serving Our Stakeholders - Our people - Occupational health and safety	128-13
	403-9	Work-related injuries	Serving Our Stakeholders - Our people - Occupational health and safety	128-13
			ESG Data Table and GHG Accounting Methodology - ESG data table - Our people	177-19

GRI Standards	GRI Disclosures	Section Links / Direct Answers	Page no.
	403-10Work-related ill health	Serving Our Stakeholders - Our people - Occupational health and safety	128-132
		ESG Data Table and GHG Accounting Methodology - ESG data table - Our people	177-193
Training and Education	n		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	ESG Data Table and GHG Accounting Methodology - ESG data table - Our people	177-193
	404-2 Programs for upgrading employee skills and transition assistance programs	Serving Our Stakeholders - Our people - Talent and skills development	122-123
		Serving Our Stakeholders - Our people - Supporting employees to thrive in change	123-125
	404-3 Percentage of employees receiving regular performance and career development reviews	Serving Our Stakeholders - Our people - Talent and skills development	122-123
Diversity and Equal C	Opportunity		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESG Data Table and GHG Accounting Methodology - ESG data table - Our people	177-193
		Annual Report - Corporate Governance Report	92-126
	405-2 Ratio of basic salary and remuneration of women to men	Serving Our Stakeholders - Our people - Fostering diversity and inclusion	120-121
Non-discrimination			
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption	140-141

#### **Business Resilience**

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GRI 3: Material Topics 2021	3-3	Management of material topics Sector Specific - Disaster Planning and Response: Contingency planning measures,	Approach to Sustainability - Materiality assessment process	28-32
		disaster/emergency management plan and training programs, and recovery/	Our Sustainability Agenda - Business resilience	57-58
		restoration plans	Serving Our Stakeholders - Customers	87-115
			Serving Our Stakeholders - Community	150-165
Anti-corruption				
GRI 205: Anti- corruption 2016	205-1	Operations assessed for risks related to corruption	Approach to Sustainability - Risk management	23-24
			Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption	140-141
			Case study: Holistic assessment of new investment projects	-
	205-2	Communication and training about anti- corruption policies and procedures	Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption	140-141
	205-3	Confirmed incidents of corruption and actions taken	Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption	140-141
			Serving Our Stakeholders - Partners - Legal compliance	142-144
			ESG Data Table and GHG Accounting Methodology - ESG data table - Partners	193-194
Anti-competitive Be	ehavior			
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Serving Our Stakeholders - Partners - Legal compliance	142-144

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Tax			
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report - Financials	201-293
	207-2 Tax governance, control and risk management	Annual Report - Audit and Risk Committee Report	140-147
	U U	Annual Report - Financials	201-293
	207-3 Stakeholder engagement and management of concerns related to tax	Approach to Sustainability - Stakeholder management	25-27
	207-4 Country-by-country reporting	Annual Report - Financial Review	26-39
		Annual Report - Financials	201-293
Customer Privacy			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Serving Our Stakeholders - Customers - Customer privacy	106-107
		Serving Our Stakeholders - Partners - Legal compliance	142-144
		Serving Our Stakeholders - Customers - Customer satisfaction	108-109

## Community Stewardship

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GRI 3: Material Topics 2021	3-3	Management of material topics Sector Specific - Local Communities: Stakeholder participation in the decision	Approach to Sustainability - Materiality assessment process	28-32
		making process related to energy planning and infrastructure development	Our Sustainability Agenda - Community stewardship	59-60
		Sector Specific - Local Communities: Approach to managing the impacts of displacement	Serving Our Stakeholders - Customers	87-115
		Sector Specific - Local Communities: Explanation of whether the organization's programmes for managing community	Serving Our Stakeholders - Partners - Public policy	134-139
		impacts have been effective in mitigating negative impacts and maximizing positive impacts	Serving Our Stakeholders - Partners - Supply chain management	144-147
			Serving Our Stakeholders - Partners - Responsible procurement	148-149
			Serving Our Stakeholders - Community	150-165
			Approach to Sustainability - Governance - Corporate governance framework and code	18-19
			Serving Our Stakeholders - Customers - Access to reliable energy	90-92
			Approach to Sustainability - Stakeholder management	25-27
Economic Performar	nce			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Annual Report - A Snapshot of CLP in 2023	4-25
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