

# Hong Kong Stock Exchange ESG Reporting Guide

## Content Index for CLP's 2023 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 CLP reports on these ESG issues in accordance with this framework are set out below.

### Introduction

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>Introduction</b>				
Overall Approach 9	Information on independent assurance, including a description of the level, scope and processes adopted.	Nil	<a href="#">Independent assurance statement</a>	Nil
<b>Mandatory Disclosure Requirements</b>				
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 Sustainability Reporting (page 98) Directors' Report: Board's Statement on Sustainability (page 175)	<a href="#">Approach to Sustainability - Materiality assessment process</a> <a href="#">Approach to Sustainability - Governance - Sustainability governance</a> <a href="#">Approach to Sustainability - Governance - Corporate governance framework and code</a> <a href="#">Approach to Sustainability - Stakeholder management</a>	Nil
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.		<a href="#">Approach to Sustainability - Materiality assessment process</a> <a href="#">Approach to Sustainability - The materiality matrix</a> <a href="#">Approach to Sustainability - Stakeholder management</a>	Nil

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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	<a href="#">About this Report - Reporting scope and data verification</a> <hr/> <a href="#">Approach to Sustainability - Materiality assessment process</a> <hr/> <a href="#">Approach to Sustainability - The materiality matrix</a>	Nil

**Environmental**

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>A1. Emissions</b>				
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.	A Snapshot of CLP in 2023 (page 4) Chairman's Statement (page 12) CEO's Strategic Review (page 16) Delivering Our Sustainability Agenda - Transition to Net Zero (page 49) Delivering Our Sustainability Agenda - Community Stewardship (page 76) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 288)	<a href="#">Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations</a> <hr/> <a href="#">Serving Our Stakeholders - Partners - Legal compliance</a>	Nil
KPI A1.1	The types of emissions and respective emissions data.		<a href="#">Respecting Nature</a> <hr/> <a href="#">Serving Our Stakeholders - Community - Nuclear safety</a> <hr/> <a href="#">Asset performance statistics</a> <hr/> <a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Climate change</a> <hr/> <a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Environment</a> <hr/> <a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Community</a> <hr/> <a href="#">ESG Data Table and GHG Accounting Methodology - GHG accounting methodology</a>	
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 href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Climate change</a> <hr/> <a href="#">ESG Data Table and GHG Accounting Methodology - GHG accounting methodology</a>	

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		<p>Respecting Nature - Managing impacts, risks and performance - Waste management and material use</p> <hr/> <p>Serving Our Stakeholders - Community - Nuclear safety</p> <hr/> <p>Asset performance statistics</p> <hr/> <p>ESG Data Table and GHG Accounting Methodology - ESG data table - Environment</p> <hr/> <p>ESG Data Table and GHG Accounting Methodology - ESG data table - Community</p>	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		<p>Respecting Nature - Managing impacts, risks and performance - Waste management and material use</p> <hr/> <p>Serving Our Stakeholders - Community - Nuclear safety</p> <hr/> <p>Asset performance statistics</p> <hr/> <p>ESG Data Table and GHG Accounting Methodology - ESG data table - Environment</p> <hr/> <p>ESG Data Table and GHG Accounting Methodology - ESG data table - Community</p>	
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.		<p>Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations</p> <hr/> <p>Respecting Nature - Managing impacts, risks and performance - Air emissions</p> <hr/> <p>Respecting Nature - Managing impacts, risks and performance - Waste management and material use</p>	<p>Our climate targets and commitments</p> <hr/> <p>Putting our vision into action</p>
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.		<p>Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations</p> <hr/> <p>Respecting Nature - Managing impacts, risks and performance - Waste management and material use</p> <hr/> <p>Serving Our Stakeholders - Community - Nuclear safety</p>	<p>Nil</p>

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>A2. Use of Resources</b>				
General Disclosure A2	Policies on the efficient use of resources, including energy, water and other raw materials.		<a href="#">Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations</a> <a href="#">Respecting Nature - Managing impacts, risks and performance - Water</a> <a href="#">Serving Our Stakeholders - Customers - Asset management</a>	
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).	A Snapshot of CLP in 2023 (page 4) Delivering Our Sustainability Agenda – Energy Security and Reliability (page 62)	<a href="#">Serving Our Stakeholders - Customers - Asset management</a> <a href="#">Asset performance statistics</a> <a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Customers</a>	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Delivering Our Sustainability Agenda – Community Stewardship (page 76) Five-year Summary: CLP Group	<a href="#">Respecting Nature - Managing impacts, risks and performance - Water</a> <a href="#">Asset performance statistics</a> <a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Environment</a>	Nil
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environmental, Social and Governance (ESG) Data (page 288)	<a href="#">Serving Our Stakeholders - Customers - Asset management</a>	
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.		<a href="#">Respecting Nature - Managing impacts, risks and performance - Water</a>	
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.	

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>A3. The Environment and Natural Resources</b>				
General Disclosure A3	Policies on minimising the issuer's significant impacts on the environment and natural resources.		<a href="#">Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations</a> <hr/> <a href="#">Respecting Nature - Managing impacts, risks and performance - Biodiversity and ecosystem</a> <hr/> <a href="#">Respecting Nature - Managing impacts, risks and performance - Water</a>	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Nil	<a href="#">Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations</a> <hr/> <a href="#">Respecting Nature - Managing impacts, risks and performance - Biodiversity and ecosystem</a> <hr/> <a href="#">Respecting Nature - Managing impacts, risks and performance - Water</a>	Nil
<b>A4. Climate Change</b>				
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 2023 (page 4) Chairman's Statement (page 12) CEO's Strategic Review (page 16) Delivering Our Sustainability Agenda – Transition to Net Zero (page 49) Delivering Our Sustainability Agenda – Energy Growth Opportunities (page 57) Delivering Our Sustainability Agenda – Business Resilience (page 72) Governance (page 80) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 288)	Nil	<a href="#">Embedding our climate vision - Managing climate risks and opportunities</a>
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.		<a href="#">Our Sustainability Agenda - Transition to net zero</a> <hr/> <a href="#">Our Sustainability Agenda - Energy growth opportunities</a> <hr/> <a href="#">Our Sustainability Agenda - Business resilience</a>	<a href="#">Our climate targets and commitments</a> <hr/> <a href="#">Putting our vision into action</a> <hr/> <a href="#">Embedding our climate vision</a> <hr/> <a href="#">Appendix - Our scenario analysis and exposure to climate-related risks and opportunities</a>

Social

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>B1. Employment</b>				
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 2023 (page 4) Chairman's Statement (page 12) Delivering Our Sustainability Agenda – A Safe, Future-Ready Workforce (page 66) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 288)	<a href="#">Serving Our Stakeholders - Partners - Legal compliance</a> <a href="#">Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption</a> <a href="#">Serving Our Stakeholders - Our people</a>	Nil
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.		<a href="#">Serving Our Stakeholders - Our people - Workforce size and mix</a> <a href="#">Serving Our Stakeholders - Our people</a>	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.		<a href="#">Serving Our Stakeholders - Our people</a>	
<b>B2. Health and Safety</b>				
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 2023 (page 4) CEO's Strategic Review (page 16) Delivering Our Sustainability Agenda – A Safe, Future-Ready Workforce (page 66) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 288)	<a href="#">Serving Our Stakeholders - Partners - Legal compliance</a> <a href="#">Serving Our Stakeholders - Our people - Health, Safety and Environment management</a> <a href="#">Serving Our Stakeholders - Our people - Occupational health and safety</a>	Nil
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.		<a href="#">Serving Our Stakeholders - Our people - Occupational health and safety</a> <a href="#">Serving Our Stakeholders - Our people</a>	
KPI B2.2	Lost days due to work injury.		<a href="#">Serving Our Stakeholders - Our people - Occupational health and safety</a> <a href="#">Serving Our Stakeholders - Our people</a>	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.		<a href="#">Serving Our Stakeholders - Our people - Health, Safety and Environment management</a> <a href="#">Serving Our Stakeholders - Our people - Occupational health and safety</a>	

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>B3. Development and Training</b>				
General Disclosure B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	A Snapshot of CLP in 2023 (page 4) CEO's Strategic Review (page 16) Delivering Our Sustainability Agenda - A Safe, Future-Ready Workforce (page 66) Five-year Summary: CLP Group	<a href="#">Serving Our Stakeholders - Our people - Talent and skills development</a> <a href="#">Serving Our Stakeholders - Our people - Supporting employees to thrive in change</a>	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Environmental, Social and Governance (ESG) Data (page 288)	<a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Our people</a>	Nil
KPI B3.2	The average training hours completed per employee by gender and employee category.		<a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Our people</a>	
<b>B4. Labour Standards</b>				
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.		<a href="#">Serving Our Stakeholders - Partners - Legal compliance</a> <a href="#">Serving Our Stakeholders - Our people - Fair and ethical work practices</a> <a href="#">Serving Our Stakeholders - Partners - Supply chain management</a>	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Nil	<a href="#">Serving Our Stakeholders - Our people - Fair and ethical work practices</a> <a href="#">Serving Our Stakeholders - Partners - Supply chain management</a>	Nil
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		<a href="#">Serving Our Stakeholders - Our people - Fair and ethical work practices</a> <a href="#">Serving Our Stakeholders - Partners - Supply chain management</a>	

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>B5. Supply Chain Management</b>				
General Disclosure B5	Policies on managing environmental and social risks of the supply chain.		<a href="#">Serving Our Stakeholders - Partners - Supply chain management</a> <a href="#">Serving Our Stakeholders - Partners - Responsible procurement</a>	
KPI B5.1	Number of suppliers by geographical region.		<a href="#">Serving Our Stakeholders - Partners - Supply chain management</a> <a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Partners</a>	
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.	A Snapshot of CLP in 2023 (page 4) Delivering Our Sustainability Agenda – Energy Security and Reliability (page 62) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 288)	<a href="#">Serving Our Stakeholders - Partners - Supply chain management</a> <a href="#">Serving Our Stakeholders - Partners - Responsible procurement</a>	
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.		<a href="#">Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations</a> <a href="#">Serving Our Stakeholders - Partners - Supply chain management</a> <a href="#">Serving Our Stakeholders - Partners - Responsible procurement</a>	Nil
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.		<a href="#">Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations</a> <a href="#">Serving Our Stakeholders - Partners - Supply chain management</a> <a href="#">Serving Our Stakeholders - Partners - Responsible procurement</a>	



Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>B6. Product Responsibility</b>				
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 2023 (page 4) CEO's Strategic Review (page 16) Delivering Our Sustainability Agenda – Energy Growth Opportunities (page 57) Delivering Our Sustainability Agenda – Energy Security and Reliability (page 62) Five-year Summary: CLP Group Environmental, Social and Governance (ESG) Data (page 288)	<a href="#">Serving Our Stakeholders - Customers - Customer privacy</a> <a href="#">Serving Our Stakeholders - Customers - Customer satisfaction</a> <a href="#">Serving Our Stakeholders - Partners - Legal compliance</a> <a href="#">Serving Our Stakeholders - Community - Safety around CLP's network</a>	
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 does not allow for product recalls.	
KPI B6.2	Number of products and service related complaints received and how they are dealt with.		<a href="#">Serving Our Stakeholders - Customers - Customer privacy</a> <a href="#">Serving Our Stakeholders - Customers - Customer satisfaction</a>	Nil
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		<a href="#">Serving Our Stakeholders - Partners - Legal compliance</a>	
KPI B6.4	Description of quality assurance process and recall procedures.		CLP's primary product is electricity, which does not allow for product recalls.	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.		<a href="#">Serving Our Stakeholders - Customers - Customer privacy</a> <a href="#">Serving Our Stakeholders - Customers - Cyber security</a>	
<b>B7. Anti-corruption</b>				
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.		<a href="#">Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption</a> <a href="#">Serving Our Stakeholders - Partners - Legal compliance</a>	
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.	Nil	<a href="#">Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption</a> <a href="#">Serving Our Stakeholders - Partners - Legal compliance</a> ESG Data Table and GHG Accounting Methodology - ESG data table - Partners	Nil
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.		<a href="#">Whistleblowing Policy</a> <a href="#">Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption</a>	
KPI B7.3	Description of anti-corruption training provided to directors and staff.		<a href="#">Serving Our Stakeholders - Partners - Code of Conduct and anti-corruption</a>	

Aspects	Disclosures	Sections in 2023 Annual Report	Sections in 2023 Sustainability Report	Sections in CLP's Climate Vision 2050 (2024 edition)
<b>B8. Community Investment</b>				
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 href="#">Approach to Sustainability - Stakeholder management</a> <hr/> <a href="#">Serving Our Stakeholders - Community - Community investment</a>	
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Nil	<a href="#">Serving Our Stakeholders - Customers - Access to reliable energy</a> <hr/> <a href="#">Serving Our Stakeholders - Community - Providing access to reasonably priced energy</a> <hr/> <a href="#">Serving Our Stakeholders - Community - Community investment</a>	Nil
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.		<a href="#">Serving Our Stakeholders - Community - Community investment</a> <hr/> <a href="#">ESG Data Table and GHG Accounting Methodology - ESG data table - Community</a>	