

ISSB's IFRS S2 Climate-related Disclosures Content Index for CLP's 2023 Corporate Reports

This content index is based on the International Sustainability Standards Board (ISSB)'s [IFRS S2 Climate-related Disclosures](#) released in June 2023. Relevant information can be found in CLP's Corporate Reports, including the [Annual Report](#), the [Sustainability Report](#) and the [CLP's Climate Vision 2050 \(2024 edition\)](#).

Reference no.	Disclosure Description	Sections and/or Explanation	
		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
Governance			
IFRS S2- 6(a)	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities, including the information about:		
	(i) How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	- Annual Report - Governance - Corporate Governance Report - CLP's Approach to Sustainability Reporting; Sustainability Committee Report	- Embedding our climate vision - Sustainability governance
	(ii) How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities.		
	(iii) How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.		
	(iv) How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	- Annual Report - Governance - Sustainability Committee Report - Summary of Work Done	- Embedding our climate vision - Sustainability governance, Managing climate risks and opportunities - Risk management
	(v) How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	- Annual Report - Governance - Sustainability Committee Report - Summary of Work Done; Human Resources & Remuneration Committee Report - Linking Senior Management Pay with CLP's Purpose and Strategy	- Embedding our climate vision - Sustainability governance

Reference no.	Disclosure Description	Sections and/or Explanation	
		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
IFRS S2- 6(b)	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:		
	(i) Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee.	- Annual Report - Governance - Corporate Governance Report - CLP's Approach to Sustainability Reporting	- Embedding our climate vision - Sustainability governance
	(ii) Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	- Sustainability Report - Approach to Sustainability - Governance - Sustainability governance; Risk Management	- Embedding our climate vision - Managing climate risks and opportunities
Strategy			
IFRS S2-9(a)	The climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	- Annual Report - Delivering Our Sustainability Agenda - Overview - CLP's sustainability agenda	- Embedding our climate vision - Managing climate risks and opportunities - Risk management, Climate-related risks and opportunities; Appendix - Our scenario analysis and exposure to climate-related risks and opportunities
IFRS S2-9(b)	The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero, Energy Growth Opportunities and Business Resilience	- Appendix - Our scenario analysis and exposure to climate-related risks and opportunities
IFRS S2-9(c)	The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero, Energy Growth Opportunities and Business Resilience	- Introduction - About CLP's Climate Vision 2050; Our climate targets and commitments - Reviewing our targets; Embedding our climate vision - Managing climate risks and opportunities - Risk management
IFRS S2-9(d)	The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning.	Nil	- Appendix - Our scenario analysis and exposure to climate-related risks and opportunities <i>Remarks: This year's disclosures consider current effects only. CLP is reviewing methodologies and processes that would help to further enhance identification and measurement of relevant anticipated effects.</i>
IFRS S2-9(e)	The climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero, Business Resilience	- Embedding our climate vision - Managing climate risks and opportunities - Scenario analysis

Reference no.	Disclosure Description	Sections and/or Explanation	
		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
Climate-related risks and opportunities			
IFRS S2-10(a)	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero, Energy Growth Opportunities and Business Resilience	- Embedding our climate vision - Managing climate risks and opportunities - Climate-related risks and opportunities; Appendix - Our scenario analysis and exposure to climate-related risks and opportunities
IFRS S2-10(b)	For each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	- Annual Report - Risk Management Report - Material Risks to the Group	- Appendix - Our scenario analysis and exposure to climate-related risks and opportunities
IFRS S2-10(c)	For each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur.	- Annual Report - Delivering Our Sustainability Agenda - Overview - CLP's sustainability agenda	- Appendix - Our scenario analysis and exposure to climate-related risks and opportunities
IFRS S2-10(d)	How the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	Nil	- Embedding our climate vision - Managing climate risks and opportunities - Climate-related risks and opportunities
Business model and value chain			
IFRS S2-13(a)	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero, Energy Growth Opportunities and Business Resilience	- Embedding our climate vision - Managing climate risks and opportunities - Climate-related risks and opportunities
IFRS S2-13(b)	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero, Energy Growth Opportunities and Business Resilience	- Putting our vision into action - Overview - Our operating environment; Appendix - Our scenario analysis and exposure to climate-related risks and opportunities

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		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
Strategy and decision-making			
IFRS S2-14(a)	How the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation, including the information about:		
	(i) Current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments).	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero	- Our climate targets and commitments
	(ii) Current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications).	- Annual Report - Delivering Our Sustainability Agenda - Business Resilience	- Our climate targets and commitments - Delivering on our targets
	(iii) Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains).	- Annual Report - Delivering Our Sustainability Agenda - Energy Growth Opportunities, Energy Security and Reliability	- Our climate targets and commitments - Delivering on our targets
	(iv) Any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero - Responding to evolving regulatory landscapes	- Appendix - Key assumptions underlying the GHG emissions intensity trajectory
	(v) How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero - Responding to evolving regulatory landscapes	- Our climate targets and commitments
IFRS S2-14(b)	How the entity is resourcing, and plans to resource, the activities disclosed in accordance with 14(a).	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero - Investing in zero-carbon energy infrastructure	- Putting our vision into action - Financing our future
IFRS S2-14(c)	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero	- Our climate targets and commitments - Delivering on our targets; Putting our vision into action - Financing our future
Financial position, financial performance and cash flows			
IFRS S2-15(a)	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects)	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero - Investing in zero-carbon energy infrastructure	Nil

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		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
IFRS S2-15(b)	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	Nil	- Putting our vision into action - Accelerating the energy transition across sectors
		<i>Remarks: This year's disclosures consider current effects only. CLP is reviewing methodologies and processes that would help to further enhance identification and measurement of relevant anticipated effects.</i>	
IFRS S2-16(a)	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero - Investing in zero-carbon energy infrastructure	Nil
IFRS S2-16(b)	The climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	<i>CLP is reviewing methodologies and processes that would help to enhance understanding of material adjustments in consideration of the Group's strategy to manage climate-related risks and opportunities.</i>	
IFRS S2-16(c)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:		
	(i) Its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero - Investing in zero-carbon energy infrastructure	- Our climate targets and commitments - Delivering on our targets; Putting our vision into action - Financing our future
	(ii) Its planned sources of funding to implement its strategy	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero - Investing in zero-carbon energy infrastructure	
IFRS S2-16(d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	<i>CLP is reviewing methodologies and processes that would help to enhance understanding of projected financial performance in consideration of the Group's strategy to manage climate-related risks and opportunities.</i>	
Climate Resilience			
IFRS S2-22(a)	The entity's assessment of its climate resilience as at the reporting date, including the information about:		
	(i) The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis.	- Annual Report - Delivering Our Sustainability Agenda - Business Resilience	- Embedding our climate vision - Managing climate-related risks and opportunities - Scenario analysis

Reference no.	Disclosure Description	Sections and/or Explanation	
		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
	(ii) The significant areas of uncertainty considered in the entity's assessment of its climate resilience.	Nil	- Embedding our climate vision - Managing climate-related risks and opportunities - Scenario analysis
	(iii) The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including:		
	(1) The availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities.	Nil	- Putting our vision into action - Financing our future; Embedding our climate vision - Managing climate-related risks and opportunities - Climate-related risks and opportunities
	(2) The entity's ability to redeploy, repurpose, upgrade or decommission existing assets.	- Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero	- Putting our vision into action - Decarbonising CLP's power supply - Phase out coal-fired power plants
	(3) The effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.	Nil	- Putting our vision into action - Overview - Our operating environment
IFRS S2-22(b)	How and when the climate-related scenario analysis was carried out, including the information about:		
	(i) The inputs the entity used, including:		
	(1) Which climate-related scenarios the entity used for the analysis and the sources of those scenarios.	Nil	- Embedding our climate vision - Managing climate-related risks and opportunities - Scenario analysis
	(2) Whether the analysis included a diverse range of climate-related scenarios.		
	(3) Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.	- Annual Report - Risk Management Report - Material Risks to the Group	- Embedding our climate vision - Managing climate-related risks and opportunities - Scenario analysis
	(4) Whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change.	Nil	- Embedding our climate vision - Managing climate-related risks and opportunities - Scenario analysis
	(5) Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.		
	(6) The time horizons the entity used in the analysis.	Nil	- Embedding our climate vision - Managing climate-related risks and opportunities - Climate-related risks and opportunities
	(7) What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis).	Nil	- Embedding our climate vision - Managing climate-related risks and opportunities - Scenario analysis

Reference no.	Disclosure Description	Sections and/or Explanation	
		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
	(ii) The key assumptions the entity made in the analysis, including assumptions about:		
	(1) Climate-related policies in the jurisdictions in which the entity operates.	Nil	- Embedding our climate vision - Managing climate-related risks and opportunities
	(2) Macroeconomic trends.		- Scenario analysis; Appendix
	(3) National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources).		- Our scenario analysis and exposure to climate-related risks and opportunities
	(4) Energy usage and mix.		
	(5) Developments in technology.		
	(iii) The reporting period in which the climate-related scenario analysis was carried out.	Nil	- Introduction - About CLP's Climate Vision 2050
Risk management			
IFRS S2-25(a)	The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:		
	(i) The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).	Nil	- Embedding our climate vision - Managing climate risks and opportunities - Risk management
	(ii) Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks.	Nil	- Embedding our climate vision - Managing climate risks and opportunities - Scenario analysis
	(iii) How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria).	- Annual Report - Governance - Risk Management Report - How CLP Identifies, Assesses and Manage Sustainability-related and Climate-related Risks and Opportunities	- Embedding our climate vision - Managing climate risks and opportunities - Risk management
	(iv) Whether and how the entity prioritises climate-related risks relative to other types of risk.	- Annual Report - Governance - Risk Management Report - How CLP Identifies, Assesses and Manage Sustainability-related and Climate-related Risks and Opportunities	- Appendix - Our scenario analysis and exposure to climate-related risks and opportunities
		<i>Remarks: While CLP has prioritised climate-related risks as part of the materiality assessment process and the overall risk management process, detailed disclosures on how CLP has undertaken the prioritisation process are not published. CLP will consider how to further enhance this disclosure in future reports.</i>	
	(v) How the entity monitors climate-related risks.	- Annual Report - Governance - Risk Management Report	- Embedding our climate vision - Managing climate risks and opportunities - Risk management
	(vi) Whether and how the entity has changed the processes it uses compared with the previous reporting period.	- Climate-related Risks and Opportunities	

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		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
IFRS S2-25(b)	The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.	<ul style="list-style-type: none"> - Annual Report - Governance - Risk Management Report - How CLP Identifies, Assesses and Manage Sustainability-related and Climate-related Risks and Opportunities 	<ul style="list-style-type: none"> - Embedding our climate vision - Managing climate risks and opportunities - Risk management
<p><i>Remarks: While CLP has prioritised climate-related risks as part of the materiality assessment process and the overall risk management process, detailed disclosures on how CLP has undertaken the prioritisation process are not published. CLP will consider how to further enhance this disclosure in future reports.</i></p>			
IFRS S2-25(c)	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	<ul style="list-style-type: none"> - Annual Report - Governance - Risk Management Report - How CLP Identifies, Assesses and Manage Sustainability-related and Climate-related Risks and Opportunities 	<ul style="list-style-type: none"> - Embedding our climate vision - Managing climate risks and opportunities - Risk management
<p><i>Remarks: While CLP has prioritised climate-related risks as part of the materiality assessment process and the overall risk management process, detailed disclosures on how CLP has undertaken the prioritisation process are not published. CLP will consider how to further enhance this disclosure in future reports.</i></p>			
Metrics and targets			
<i>Climate-related metrics</i>			
IFRS S2-29(a)	Information relevant to the cross-industry metric categories of greenhouse gases, including:		
	(i) Absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent, classified as:	<ul style="list-style-type: none"> - Annual Report - Delivering Our Sustainability Agenda - Transition to Net Zero 	<ul style="list-style-type: none"> - Our climate targets and commitments - Our new targets and commitments; Putting our vision into action
	(1) Scope 1 greenhouse gas emissions.	<ul style="list-style-type: none"> - Sustainability Report - ESG Data Table and GHG Accounting Methodology 	<ul style="list-style-type: none"> - Overview - CLP's GHG emissions profile 2023
	(2) Scope 2 greenhouse gas emissions.	<ul style="list-style-type: none"> - ESG data table - 	
	(3) Scope 3 greenhouse gas emissions.	<ul style="list-style-type: none"> - Climate change; GHG accounting methodology 	
	(ii) Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions.		

Reference no.	Disclosure Description	Sections and/or Explanation	
		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
	<p>(iii) The approach used to measure greenhouse gas emissions including:</p> <p>(1) The measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions.</p> <p>(2) The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions.</p> <p>(3) Any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.</p> <p>(iv) For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between:</p> <p>(1) The consolidated accounting group.</p> <p>(2) Other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries).</p> <p>(v) Location-based Scope 2 greenhouse gas emissions, and the information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions.</p> <p>(vi) For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57:</p> <p>(1) The categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>(2) Additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance.</p>	- Sustainability Report - ESG Data Table and GHG Accounting Methodology - GHG accounting methodology	Nil
IFRS S2-29(b)	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	Nil	- Appendix - Our scenario analysis and exposure to climate-related risks and opportunities
IFRS S2-29(c)	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks.		
IFRS S2-29(d)	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities.		
IFRS S2-29(e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.		

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		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
IFRS S2-29(f)	Internal carbon prices, including the information about:		
	(i) An explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis).	Nil	- Putting our vision into action - The role of carbon markets - Our participation in carbon markets
	(ii) The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions.		
IFRS S2-29(g)	Remuneration, including the information about:		
	(i) A description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)).	- Annual Report - Governance - Human Resources & Remuneration Committee Report - Linking Senior Management Pay with CLP's Purpose and Strategy	- Embedding our climate vision - Sustainability governance
	(ii) The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	- Annual Report - Governance - Human Resources & Remuneration Committee Report - Linking Senior Management Pay with CLP's Purpose and Strategy	Nil
	<p><i>Remarks: CLP's Senior Management pay is linked to CLP's purpose and strategy. In determining incentive payments and Total Remuneration, the Human Resources & Remuneration Committee (HR&RC) considers and balances a broad range of performance indicators including financial, operational, safety, environmental, social, business sustainability (including responding to climate change), governance and compliance-related factors linked to CLP's strategy. The determination of performance outcomes is not formulaic, as the HR&RC believes that their overriding responsibility is to exercise judgement and responsibility, ensuring alignment between shareholders and management.</i></p>		

Reference no.	Disclosure Description	Sections and/or Explanation	
		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
<i>Climate-related targets</i>			
IFRS S2-33(a)	The metric used to set the target.	Nil	- Our climate targets and commitments
IFRS S2-33(b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).	Nil	- Our role in the energy transition
IFRS S2-33(c)	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).	Nil	- Our climate targets and commitments - Our new targets and commitments
IFRS S2-33(d)	The period over which the target applies.		
IFRS S2-33(e)	The base period from which progress is measured.		
IFRS S2-33(f)	Any milestones and interim targets.		
IFRS S2-33(g)	If the target is quantitative, whether it is an absolute target or an intensity target.		
IFRS S2-33(h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.		
IFRS S2-34(a)	Whether the target and the methodology for setting the target has been validated by a third party.	Nil	- Introduction - About CLP's Climate Vision 2050; Our climate targets and commitments - Reviewing our targets
IFRS S2-34(b)	The entity's processes for reviewing the target.	Nil	- Our climate targets and commitments - Our new targets and commitments; Embedding our climate vision - Sustainability governance
IFRS S2-34(c)	The metrics used to monitor progress towards reaching the target.	Nil	- Our climate targets and commitments - Delivering on our targets
IFRS S2-34(d)	Any revisions to the target and an explanation for those revisions.	Nil	- Our climate targets and commitments - Our new targets and commitments
IFRS S2-35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	Nil	- Our climate targets and commitments - Delivering on our targets; Putting our vision into action
IFRS S2-36(a)	Which greenhouse gases are covered by the target.	- Sustainability Report - ESG Data Table and GHG Accounting Methodology - GHG accounting methodology	Nil
IFRS S2-36(b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	Nil	- Our climate targets and commitments - Our new targets and commitments
IFRS S2-36(c)	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.	Nil	- Our climate targets and commitments - Our new targets and commitments

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		2023 Annual Report/ Sustainability Report	CLP's Climate Vision 2050 (2024 edition)
IFRS S2-36(d)	Whether the target was derived using a sectoral decarbonisation approach.	Nil	- Our climate targets and commitments - Reviewing our targets
IFRS S2-36(e)	The entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target, including the information about:		
	(i) The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.	Nil	- Putting our vision into action - The role of carbon markets - Our participation in carbon markets
	(ii) Which third-party scheme(s) will verify or certify the carbon credits.	Nil	- Putting our vision into action - The role of carbon markets - Our role in enabling customers to offset their emissions
	(iii) The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.	Nil	- Putting our vision into action - The role of carbon markets - Our role in enabling customers to offset their emissions
	(iv) Any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	Nil	- Putting our vision into action - The role of carbon markets - Our participation in carbon markets