

Sustainability Accounting Standards Board Content Index for CLP's 2023 Sustainability Report

Electric Utilities & Power Generators

SASB Code	Accounting Metric	Sections / 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	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	CLP's Climate Vision 2050 (2024 edition) - Our climate targets and commitments CLP's Climate Vision 2050 (2024 edition) - Putting our vision into action
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	Respecting Nature - Managing impacts, risks and performance - Air emissions ESG Data Table and GHG Accounting Methodology - ESG data table - Environment Lead emissions are 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IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Respecting Nature - Managing impacts, risks and performance - Water Asset performance statistics ESG Data Table and GHG Accounting Methodology - ESG data table - Environment

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IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Respecting Nature - Governance - Monitoring and compliance of emissions and other nature-related regulations <hr/> Serving Our Stakeholders - Partners - Legal compliance
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Respecting Nature - Managing impacts, risks and performance - Water
Coal Ash Management		
IF-EU-150a.1	(1) Amount of coal combustion products (CCP) generated, (2) percentage recycled	Respecting Nature - Managing impacts, risks and performance - Waste management and material use <hr/> Asset performance statistics
IF-EU-150a.3	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	Currently not reported.
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.3	(1) Number of residential customer electric disconnections for non-payment, (2) percentage reconnected within 30 days	Serving Our Stakeholders - 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	Serving Our Stakeholders - 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) for (a) direct employees and (b) contract employees	Serving Our Stakeholders - Our people - Occupational health and safety <hr/> Near miss frequency rate is currently not reported.
End-Use Efficiency & Demand		
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.

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Nuclear Safety & Emergency Management		
IF-EU-540a.1	Total number of nuclear power units, broken down by results of most recent independent safety review	Currently not reported.
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Serving Our Stakeholders - Community - Nuclear safety
Grid Resiliency		
IF-EU-550a.1	Number of incidents of non-compliance with physical or cybersecurity standards or regulations	Serving Our Stakeholders - 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	Serving Our Stakeholders - Customers - Access to reliable energy ESG Data Table and GHG Accounting Methodology - ESG data table - Customers
Activity Metrics		
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	Serving Our Stakeholders - Customers - Customer portfolio ESG Data Table and GHG Accounting Methodology - 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 and GHG Accounting Methodology - ESG data table - Customers
IF-EU-000.C	Length of transmission and distribution lines	Serving Our Stakeholders - Customers - Access to reliable energy
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	Serving Our Stakeholders - Customers - Asset management ESG Data Table and GHG Accounting Methodology - ESG data table - Customers
IF-EU-000.E	Total wholesale electricity purchased	Currently not reported.