

Hong Kong Stock Exchange Environmental, Social and Governance (ESG) Content Index

Subject Areas, Aspects, General Disclosure and KPIs		Explanation / Chapter or Sub-chapter reference to the 2016 Sustainability Report
A. Environmental		
Aspect A1	Emissions Information on:	
	(a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer	
General Disclosure	relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. <i>Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations.</i> <i>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</i> <i>Hazardous wastes are those defined by national regulations.</i>	<u>Our Management Approach – Managing Natural Capital</u>
KPI A1.1	The types of emissions and respective emissions data.	<u>Natural Capital – Lowering GHG emissions</u>
KPI A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<u>Natural Capital – Lowering GHG emissions</u>
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<u>Natural Capital – Using our resources efficiently</u>
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<u>Natural Capital – Using our resources efficiently</u>
KPI A1.5	Description of measures to mitigate emissions and results achieved.	<u>Natural Capital – Transitioning to a low carbon future</u>
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	<u>Natural Capital – Using our resources efficiently</u>
Aspect A2	Use of Resources	
General Disclosure	Policies on the efficient use of resources including energy, water and other raw materials. <i>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</i>	<u>Natural Capital – Lowering GHG emissions</u> <u>Natural Capital – Using our resources efficiently</u>
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).	<u>Natural Capital – Lowering GHG emissions</u>
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	<u>Natural Capital – Using our resources efficiently</u>
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	<u>Manufactured Capital – Optimising operational efficiency</u>
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	<u>Natural Capital – Using our resources efficiently</u>
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	At CLP, our 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 our primary product.

Aspect A3	The Environment and Natural Resources	
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	Our Management Approach – Managing Natural Capital Natural Capital – Minimising impact on the environment
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Natural Capital – Minimising impact on the environment
B. Social Employment and Labour Practices		
Aspect B1	Employment Information on:	
General Disclosure	(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.	Our Management Approach – Managing Human Capital - Employment
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	Human Capital – Managing our workforce – Our workforce Human Capital – Promoting diversity and equal opportunity – Diversity, inclusion and gender equality
KPI B1.2	Employee turnover rate by gender, age group and geographical region	Human Capital – Managing our workforce – Enhancing employee wellbeing
Aspect B2	Health and Safety Information on:	
General Disclosure	(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.	Our Management Approach – Managing Manufactured Capital – HSSE
KPI B2.1	Number and rate of work-related fatalities.	Human Capital – Ensuring health and safety – Safety performance in 2017
KPI B2.2	Lost days due to work injury.	Human Capital – Ensuring health and safety – Safety performance in 2017
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Our Management Approach – Managing Manufactured Capital – HSSE
Aspect B3	Development and Training Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	
General Disclosure	<i>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</i>	Our Management Approach – Managing Human Capital
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Human Capital – Building capability – Training and development
KPI B3.2	The average training hours completed per employee by gender and employee category	Human Capital – Building capability – Training and development
Aspect B4	Labour Standards Information on:	
General Disclosure	(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.	Our Management Approach – Managing Human Capital
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Our Management Approach – Managing Human Capital – Human rights
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Our Management Approach – Managing Human Capital – Human rights

Operating Practices		
Aspect B5	Supply Chain Management	
General Disclosure	Policies on managing environmental and social risks of supply chain.	Our Management Approach – Managing Manufactured Capital – Procurement practices
KPI B5.1	Number of suppliers by geographical region.	Manufactured Capital – Procuring responsibly – Working in partnership
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Manufactured Capital – Procuring responsibly – Responsible procurement
Aspect B6	Product Responsibility	
	Information on:	
General Disclosure	(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.	Our Management Approach – Managing Social and Relationship Capital – Customer communications Our Management Approach – Managing Social and Relationship Capital – Customer privacy
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	At CLP, our 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 our primary product.
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Our Management Approach – Managing Social and Relationship Capital – Customer engagement channels
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Our Management Approach – Corporate Governance – Regulatory compliance
KPI B6.4	Description of quality assurance process and recall procedures.	Sustainability at CLP - Compliance and Beyond - Legal compliance
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Our Management Approach – Managing Social and Relationship Capital – Customer privacy
Aspect B7	Anti-corruption	
	Information on:	
General Disclosure	(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.	Sustainability at CLP - Compliance and Beyond - Code of Conduct and Anti-corruption
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.	Sustainability at CLP - Compliance and Beyond - Legal compliance
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Sustainability at CLP - Compliance and Beyond - Code of Conduct and Anti-corruption
Community		
Aspect B8	Community Investment	
General Disclosure	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.	Our Management Approach – Managing Social and Relationship Capital – Community investment
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Social and Relationship Capital - Empowering communities – Our contributions
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Social and Relationship Capital - Empowering communities – Our contributions