HKEx ESG Reporting Guide — Content Index

With the new Stock Exchange Environmental, Social and Governance Reporting Rules and Guides (the Reporting Guide) that have yet to become effective for CLP's 2019 Annual Report, the Company has adopted these, in particular, the “comply or explain” provisions set out in Part C of the Reporting Guide. In line with the Stock Exchange Reporting Principles for this new ESG reporting framework, materiality is regarded as fundamental to CLP's ESG reporting. The materiality assessment process enabled management to determine those material ESG topics to CLP. Details on how the Company reports on these ESG issues in accordance with this new ESG reporting framework are set out below. All material aspects are covered in the Annual Report; this Sustainability Report includes a comprehensive discussion of all aspects relevant to the Company.

Environmental

Aspects	Material to CLP?	Disclosure in 2019 Annual Report	Disclosure in 2019 Sustainability Report
A1. Emissions	Y		
Information on: (a) the policies; and		· A Snapshot of CLP in 2019 (page 4) · Chairman's Statement (page 14) · CEO's Strategic Review (page 18) · Business Performance and Outlook (page 38) · Capitals (page 70) · Financials (page 204)	· The CLP Group business - Strategy · Responding to climate change
(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. *Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations.* *Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.* *Hazardous wastes are those defined by national regulations.*			· Corporate governance - Legal compliance · Environment - Environmental regulations and compliance
KPI A1.1 The types of emissions and respective emissions data.			· Environment - Air emissions · Key performance metrics · Envrionment data
KPI A1.2 Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).			· Climate change - Greenhouse gas emissions · Key performance metrics · Climate change data
KPI A1.3 Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).			· Envirionment - Waste · Key performance metrics · Environment data · Asset performance statistics
KPI A1.4 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).			· Envirionment - Waste · Key performance metrics · Environment data · Asset performance statistics

Aspects	Material to CLP?	Disclosure in 2019 Annual Report	Disclosure in 2019 Sustainability Report
KPI A1.5 Description of emission target(s) set and steps taken to achieve them.			· Responding to climate change - Progress towards Climate Vision 2050 targets · Climate change - Greenhouse gas emissions
KPI A1.6 Description of how hazardous and non-hazardous wastes are handled, and a description of reduction tartget(s) set and setps taken to achieve them.			· Environment - Waste
A2. Use of resources	**N**		
Policies on the efficient use of resources, including energy, water and other raw materials. *Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.*		· A Snapshot of CLP in 2019 (page 4) · Capitals (page 70) · Financials (page 204)	· Envirionment - Waste · Envirionment - Water · Operations - Asset management
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).			· Operations - Asset management · Key performance metrics · Operations data · Asset performance statistics
KPI A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility).			· Environment - Water · Environment data · Asset performance statistics
KPI A2.3 Description of energy use efficiency and a description of target(s) set and steps taken to achieve them.			· Operations - Asset management
KPI A2.4 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency and a description of target(s) set and steps taken to achieve them.			· Environment - Water
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 auxillary products only accounts for an immaterial amount.*
A3. The Environment and Natural Resources	**Y**		
Policies on minimising the issuer's significant impact on the environment and natural resources.		· A Snapshot of CLP in 2019 (page 4) · Chairman's Statement (page 14) · CEO's Strategic Review (page 18) · Business Performance and Outlook (page 38) · Capitals (page 70)	· The CLP Group business - Strategy · Responding to climate change · Environment · Climate change
KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.			· Responding to climate change

Aspects	Material to CLP?	Disclosure in 2019 Annual Report	Disclosure in 2019 Sustainability Report
		· Financials (page 204)	· Environment · Climate change
A4. Climate Change	Y		
Policies on measures to identify and mitigate the significant climate-related issues which have impacted, and those which may impact the issuer.		· A Snapshot of CLP in 2019 (page 4) · Chairman's Statement (page 14) · CEO's Strategic Review (page 18) · Business Performance and Outlook (page 38) · Capitals (page 70) · Governance (page 100) · Financials (page 204)	· The CLP Group business - Strategy · Responding to climate change · Climate change
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.			· Responding to climate change - Climate scenario analysis

Social

Aspects	Material to CLP?	Disclosure in 2019 Anual Report	Disclosure in 2019 Sustainability Report
B1. Employment	Y		
Information on: (a) the policies; and		· A Snapshot of CLP in 2019 (page 4) · Capitals (page 70) · Financials (page 204)	· Building and agile, inclusive and sustainable workforce - Demonstrating fair work practices · People - Fair work practices
(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			· Corporate governance - Legal compliance
KPI B1.1 Total workforce by gender, employment type, age group and geographical region.			· Buidling an agile, inclusive and sustainable workforce - Managing the workforce responsibly today · People - Diversity and inclusion · Key performance metrics · People data
KPI B1.2 Employee turnover rate by gender, age group and geographical region.			· People data
B2. Health and Safety	Y		
Information on: (a) the policies; and		· A Snapshot of CLP in 2019 (page 4) · Chairman's Statement (page 14)	· Buidling an agile, inclusive and sustainable workforce - Keeping people well and safe · Safety - Occupational health and safety

Aspects	Material to CLP?	Disclosure in 2019 Anual Report	Disclosure in 2019 Sustainability Report
(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.		· CEO's Strategic Review (page 18) · Business Performance and Outlook (page 38) · Capitals (page 70) · Financials (page 204)	· Corporate governance - Legal compliance
KPI B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.			· Building an agile, inclusive and sustainable workforce - Keeping people safe and well · Safety - Occupational health and safety · Key performance metrics · Safety data
KPI B2.2 Lost days due to work injury.			· Safety - Occupational health and safety · Key performance metrics · Safety data
KPI B2.3 Description of occupational health and safety measures adopted, how they are implemented and monitored.			· Safety - Occupational health and safety
B3. Development and Training	Y		
Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer.		· A Snapshot of CLP in 2019 (page 4) · Capitals (page 70) · Financials (page 204)	· Buidling an agile, inclusive and sustainable workforce
KPI B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management)			· People data
KPI B3.2 The average training hours completed per employee by gender and employee category.			· People data
B4. Labour Standards	N		
Information on: (a) the policies; and		· Capitals (page 70)	· Buidling an agile, inclusive and sustainable workforce - Demonstrating fair work practices · People - Fair work practices
(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.			· Corporate governance - Legal compliance
KPI B4.1 Description of measures to review employment practices to avoid child and forced labour.			· People - Fair work practices
KPI B4.2 Description of steps taken to eliminate such practices when discovered.			· Buidling an agile, inclusive and sustainable workforce - Demonstrating fair work practices · People - Fair work practice

Aspects	Material to CLP?	Disclosure in 2019 Anual Report	Disclosure in 2019 Sustainability Report
B5. Supply Chain Management	N		
Policies on managing environmental and social risks of the supply chain.		· Capitals (page 70)	· Supply chain - Responsible procurement
KPI B5.1 Number of suppliers by geographical region.			· Supply chain - Responsible procurement · Supply chain data
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.			· Supply chain - Supply chain management
KPI B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.			· Supply chain - Responsible procurement
KPI B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, how they are implemented and monitored.			· Supply chain - Responsible procurement
B6. Product Responsibility	N		
Information on: (a) the policies; and		· A Snapshot of CLP in 2019 (page 4) · Chairman's Statement (page 14) · CEO's Strategic Review (page 18) · Business Performance and Outlook (page 38) · Financials (page 204)	· Safety
(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.			· Corporate governance - Legal compliance
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 requires no product recall.*
KPI B6.2 Number of products and service related complaints received and how they are dealt with.			· Customer - Customer satisfaction
KPI B6.3 Description of practices relating to observing and protecting intellectual property rights.			· Corporate governance - Legal compliance
KPI B6.4 Description of quality assurance process and recall procedures.			*CLP's primary product is electricity, which requires no product recall.*
KPI B6.5 Description of consumer data protection and privacy policies, how they are implemented and monitored.			· Reinforcing cyber resilience and data protection - Protecting personal data · Customer - Customer privacy
B7. Anti-corruption	N		
Information on: (a) the policies; and		· Governance (page 100)	· Corporate governance - Code of conduct and anti-corruption

Aspects	Material to CLP?	Disclosure in 2019 Anual Report	Disclosure in 2019 Sustainability Report
(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.			· Corporate governance - Legal compliance
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.			· Corporate governance - Code of conduct and anti-corruption · Key performance metrics · Corporate governance data
KPI B7.2 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.			· Corporate governance - Code of conduct and anti-corruption
KPI B7.3 Description of anti-corruption training provided to directors and staff.			· Corporate governance - Code of conduct and anti-corruption
B8. Community Investment	**N**		
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 Snapshot of CLP in 2019 (page 4) · Chairman's Statement (page 14) · Business Performance and Outlook (page 38) · Capitals (page 70) · Financials (page 204)	· Community - Stakeholder engagement framework
KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).			· Community - Community investment · Community data
KPI B8.2 Resources contributed (e.g. money or time) to the focus area.			· Community - Community investment · Community data