

# GRI Content Index

## GRI 101: Foundation 2016

### General Disclosures

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. The service was performed on the English version of the report.



GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 102: General Disclosures 2016</b>	<b>Organizational profile</b>			
	102-1 Name of the organization	<a href="#">Business Model</a>		
	102-2 Activities, brands, products, and services	<a href="#">The CLP Group Business</a>		
	102-3 Location of headquarters	<a href="#">Business Model</a>		
	102-4 Location of operations	<a href="#">The CLP Group Business</a>		
	102-5 Ownership and legal form	<a href="#">The CLP Group Business</a>		
	102-6 Markets served	<a href="#">The CLP Group Business</a>		
	102-7 Scale of the organization	<a href="#">The CLP Group Business</a>		
	102-8 Information on employees and other workers	<a href="#">Building an agile, inclusive and sustainable workforce</a>		
		<a href="#">People</a>		
	102-9 Supply chain	<a href="#">The CLP Group Business</a>		
		<a href="#">Supply chain</a>		
	102-10 Significant changes to the organization and its supply chain	<a href="#">Portfolio</a>		
		<a href="#">Responsible procurement</a>		
102-11 Precautionary Principle or approach	<a href="#">Risk management</a>			
	<a href="#">Environmental management</a>			
102-12 External initiatives	<a href="#">Promoting systematic changes for climate actions</a>			
	<a href="#">Stakeholder Engagement Framework</a>			
102-13 Membership of associations	<a href="#">Promoting systematic changes for climate actions</a>			
	<a href="#">Public policy</a>			
EU1 Installed capacity, broken down by primary energy source and by regulatory regime	<a href="#">Portfolio</a>			
	<a href="#">Operations data</a>			

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
	EU2 Net energy output, broken down by primary energy source and by regulatory regime	<a href="#">Operations data</a>		
	EU3 Number of residential, industrial, institutional and commercial customer accounts	<a href="#">Customer portfolio</a> <a href="#">Customer data</a>		
	EU4 Length of above and underground transmission and distribution lines by regulatory regime	<a href="#">Portfolio</a> <a href="#">Availability and reliability</a>		
	EU5 Allocation CO <sub>2</sub> e emissions allowances or equivalent, broken down by carbon trading framework	<a href="#">Preparing for carbon trading</a>		
<b>Strategy</b>				
	102-14 Statement from senior decision-maker	<a href="#">Chairman and CEO Message</a>		
	102-15 Key impacts, risks, and opportunities	<a href="#">Materiality assessment</a> <a href="#">Material topics – Building a Utility of the Future</a>		
<b>Ethics and integrity</b>				
	102-16 Values, principles, standards, and norms of behavior	<a href="#">Guiding principles</a> <a href="#">Corporate governance framework and code</a>		
	102-17 Mechanisms for advice and concerns about ethics	<a href="#">Corporate governance framework and code</a> <a href="#">Code of Conduct and anti-corruption</a>		
<b>Governance</b>				
	102-18 Governance structure	<a href="#">Sustainability governance</a>		
	102-19 Delegating authority	<a href="#">Sustainability governance</a>		
	102-20 Executive-level responsibility for economic, environmental, and social topics	<a href="#">Management roles</a>		
	102-21 Consulting stakeholders on economic, environmental, and social topics	<a href="#">Materiality assessment</a> <a href="#">Stakeholder Engagement Framework</a>		
	102-22 Composition of the highest governance body and its committees	<a href="#">Annual report - Corporate governance report</a>		
	102-23 Chair of the highest governance body	<a href="#">Annual report - Corporate governance report</a>		
	102-24 Nominating and selecting the highest governance body	<a href="#">Annual report - Nomination committee report</a>		
	102-25 Conflicts of interest	<a href="#">Corporate governance framework and code</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">Annual report - Corporate governance report</a>		
		<a href="#">Sustainability governance</a>		
		<a href="#">Corporate governance framework and code</a>		
		<a href="#">Annual report - Corporate governance report</a>		
102-27	Collective knowledge of highest governance body	<a href="#">Annual report - Corporate governance report</a>		
102-28	Evaluating the highest governance body's performance	<a href="#">Annual report - Corporate governance report</a>		
102-29	Identifying and managing economic, environmental, and social impacts	<a href="#">Sustainability governance</a>		
		<a href="#">Corporate governance framework and code</a>		
		<a href="#">Annual report - Corporate governance report</a>		
102-30	Effectiveness of risk management processes	<a href="#">Sustainability governance</a>		
		<a href="#">Risk management</a>		
		<a href="#">Annual report - Risk management report</a>		
102-31	Review of economic, environmental, and social topics	<a href="#">Sustainability governance</a>		
		<a href="#">Annual report - Corporate governance report</a>		
102-32	Highest governance body's role in sustainability reporting	<a href="#">Sustainability governance</a>		
		<a href="#">Annual report - Corporate governance report</a>		
102-33	Communicating critical concerns	<a href="#">Stakeholder Engagement Framework</a>		
102-34	Nature and total number of critical concerns	<a href="#">Stakeholder Engagement Framework</a>		
102-35	Remuneration policies	<a href="#">Annual report - Human Resources &amp; Remuneration Committee Report</a>		
102-36	Process for determining remuneration	<a href="#">Annual report - Human Resources &amp; Remuneration Committee Report</a>		
102-37	Stakeholders' involvement in remuneration	<a href="#">Annual report - Human Resources &amp; Remuneration Committee Report</a>		
102-38	Annual total compensation ratio	N/A	All	Not applicable; CLP will consider disclosures upon the

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
				establishment of a common global standard of these metrics
	102-39 Percentage increase in annual total compensation ratio	N/A	All	Not applicable; CLP will consider disclosures upon the establishment of a common global standard of these metrics
<b>Stakeholder engagement</b>				
	102-40 List of stakeholder groups	<a href="#">Stakeholder Engagement Framework</a>		
	102-41 Collective bargaining agreements	<a href="#">Fair work practices</a>		
	102-42 Identifying and selecting stakeholders	<a href="#">Stakeholder Engagement Framework</a>		
	102-43 Approach to stakeholder engagement	<a href="#">Stakeholder Engagement Framework</a>		
	102-44 Key topics and concerns raised	<a href="#">Materiality assessment</a>		
		<a href="#">Material topics – Building a Utility of the Future</a>		
		<a href="#">Stakeholder Engagement Framework</a>		
<b>Reporting practice</b>				
	102-45 Entities included in the consolidated financial statements	<a href="#">Reporting scope and data verification</a>		
	102-46 Defining report content and topic Boundaries	<a href="#">Materiality assessment</a>		
	102-47 List of material topics	<a href="#">Strategy</a>		
		<a href="#">Material topics – Building a Utility of the Future</a>		
	102-48 Restatements of information	<a href="#">Reporting scope and data verification</a>		
	102-49 Changes in reporting	<a href="#">Reporting scope and data verification</a>		
	102-50 Reporting period	<a href="#">Reporting scope and data verification</a>		
	102-51 Date of most recent report	<a href="#">Reporting scope and data verification</a>		
	102-52 Reporting cycle	<a href="#">Reporting scope and data verification</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
	102-53 Contact point for questions regarding the report	<a href="#">Feedback Form</a>		
	102-54 Claims of reporting in accordance with the GRI Standards	<a href="#">Reporting frameworks and content indices</a>		
	102-55 GRI content index	<a href="#">Downloads</a>		
	102-56 External assurance	<a href="#">Reporting scope and data verification</a>		
		<a href="#">Key performance metrics</a>		

## Material Topics

### 200 series (Economic Topics)

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>Economic Performance</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">The CLP Group Business</a>		
	103-3 Evaluation of the management approach	<a href="#">The CLP Group Business</a>		
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	<a href="#">Purpose</a>		
	201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">Responding to climate change</a>		
		<a href="#">Climate change</a>		
	201-3 Defined benefit plan obligations and other retirement plans	<a href="#">Demonstrating fair work practices</a>		
	201-4 Financial assistance received from government	<a href="#">Public policy</a>		
<b>Market Presence</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Diversity and inclusion</a>		
	103-3 Evaluation of the management approach	<a href="#">Diversity and inclusion</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<a href="#">Supporting diversity and inclusion</a> <a href="#">Fair work practices</a>		
	202-2 Proportion of senior management hired from the local community	<a href="#">Supporting diversity and inclusion</a> <a href="#">Diversity and inclusion</a>		
<b>Indirect Economic Impacts</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Purpose</a>		
	103-3 Evaluation of the management approach	<a href="#">Purpose</a>		
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	<a href="#">Business Model</a> <a href="#">Portfolio</a>		
	203-2 Significant indirect economic impacts	<a href="#">Purpose</a>		
<b>Procurement Practices</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Supply chain management</a>		
	103-3 Evaluation of the management approach	<a href="#">Supply chain management</a>		
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	<a href="#">Responsible procurement</a>		
<b>Anti-corruption</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Code of Conduct and anti-corruption</a>		
	103-3 Evaluation of the management approach	<a href="#">Code of Conduct and anti-corruption</a>		
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	<a href="#">Code of Conduct and anti-corruption</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
	205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Code of Conduct and anti-corruption</a>		
	205-3 Confirmed incidents of corruption and actions taken	<a href="#">Code of Conduct and anti-corruption</a> <a href="#">Legal compliance</a>		
<b>Anti-competitive Behavior</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Legal compliance</a>		
	103-3 Evaluation of the management approach	<a href="#">Legal compliance</a>		
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Legal compliance</a>		
<b>Tax</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Annual Report - Risk Management Report</a> <a href="#">Annual Report - Financial Risk Management</a>		
	103-3 Evaluation of the management approach	<a href="#">Annual Report - Financial Risk Management</a>		
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	<a href="#">Annual Report - Financial Risk Management</a>		
	207-2 Tax governance, control and risk management	<a href="#">Annual Report - Audit and Risk Committee</a>		
		<a href="#">Annual Report - Financial Risk Management</a>		
	207-3 Stakeholder engagement and management of concerns related to tax	<a href="#">Stakeholder Engagement Framework</a>		
207-4 Country-by-country reporting	<a href="#">Annual Report - Income Tax Expense</a>			
	<a href="#">Annual Report - Financial Review</a>			

## 300 series (Environmental topics)

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>Materials</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Long-term strategy for managing and phasing out high level and low level in-service PCBs	<a href="#">Environmental management</a>		
	103-3 Evaluation of the management approach	<a href="#">Environmental management</a>		
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume <b>Sector Specific:</b> Report in-use inventory of solid and liquid high level and low level PCBs contained in equipment	<a href="#">Asset management</a>		
	301-2 Recycled input materials used	<a href="#">Waste</a>		
	301-3 Reclaimed products and their packaging materials	Nil		At CLP, the 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 the company's primary product.
<b>Energy</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Asset management</a>		
	103-3 Evaluation of the management approach	<a href="#">Asset management</a>		



GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	<a href="#">Asset management</a>		
	302-2 Energy consumption outside of the organization	<a href="#">Greenhouse gas emissions</a>		
	302-3 Energy intensity	<a href="#">Asset management</a>		
		<a href="#">Asset performance statistics</a>		
	302-4 Reduction of energy consumption	<a href="#">Asset management</a>		
302-5 Reductions in energy requirements of products and services	<a href="#">Responding to climate change</a>			
	<a href="#">Asset management</a>			
<b>Water</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Collaborative approaches to manage watersheds and reservoirs and long-term planning for securing water resources	<a href="#">Water</a>		
103-3 Evaluation of the management approach	<a href="#">Water</a>			
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource <b>Sector Specific:</b> Overall water usage for processing, cooling and consumption in thermal and nuclear power plants, including use of water in ash handling and coal cleaning	<a href="#">Water</a>		
	303-2 Management of water discharge-related impacts	<a href="#">Water</a>		
	303-3 Water withdrawal	<a href="#">Water</a>		
	303-4 Water discharge	<a href="#">Water</a>		
303-5 Water consumption	<a href="#">Water</a>			
<b>Biodiversity</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Approaches for pest and vegetation management along transmission and distribution corridors	<a href="#">Risk management - Holistic assessment of new investment projects</a>		
<a href="#">Biodiversity and land use</a>				
<a href="#">Climate resilience</a>				

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 304: Biodiversity 2016</b>	103-3 Evaluation of the management approach	<a href="#">Biodiversity and land use</a>		
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">Biodiversity and land use</a>		
	304-2 Significant impacts of activities, products, and services on biodiversity <b>Sector Specific:</b> Nature of significant direct and indirect impacts on biodiversity regarding maintenance of transmission line corridors, fragmentation and isolation, as well as impacts of thermal discharge	<a href="#">Biodiversity and land use</a>		
	304-3 Habitats protected or restored	<a href="#">Biodiversity and land use</a>		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">Biodiversity and land use</a>		
	EU13 Biodiversity of offset habitats compared to the biodiversity of the affected areas	<a href="#">Biodiversity and land use</a>		
<b>Emissions</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
		<a href="#">Responding to climate change</a>		
	103-2 The management approach and its components	<a href="#">Responding to climate change</a>		
		<a href="#">Air emissions</a>		
		<a href="#">Greenhouse gas emissions</a>		
103-3 Evaluation of the management approach	<a href="#">Responding to climate change</a>			
	<a href="#">Air emissions</a>			
	<a href="#">Greenhouse gas emissions</a>			
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) Greenhouse gas emissions <b>Sector Specific:</b> CO <sub>2</sub> e per MWh, breakdown by regulatory regime, for net generation from generating capacity, fossil fuel generation and estimated net delivery to end users including emissions from own generation	<a href="#">Responding to climate change</a>		
		<a href="#">Greenhouse gas emissions</a>		
		<a href="#">Key performance metrics</a>		
	305-2 Energy indirect (Scope 2) Greenhouse gas emissions <b>Sector Specific:</b> CO <sub>2</sub> e per MWh, breakdown by regulatory regime, for estimated net delivery to end users including emissions from own generation	<a href="#">Responding to climate change</a>		
<a href="#">Greenhouse gas emissions</a>				
		<a href="#">Key performance metrics</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
305-3 Other indirect (Scope 3) Greenhouse gas emissions		<a href="#">Responding to climate change</a>		
		<a href="#">Greenhouse gas emissions</a>		
		<a href="#">Key performance metrics</a>		
305-4 Greenhouse gas emissions intensity		<a href="#">Responding to climate change</a>		
		<a href="#">Greenhouse gas emissions</a>		
		<a href="#">Key performance metrics</a>		
305-5 Reduction of Greenhouse gas emissions		<a href="#">Responding to climate change</a> <a href="#">Greenhouse gas emissions</a>		
305-6 Emissions of ozone-depleting substances (ODS)		N/A	All	Not applicable; Not Material-CLP's ODS inventory volume is very small. All ODS in the inventory is enclosed on machinery and CLP is in the process of phasing out all use of ODS.
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions <b>Sector Specific:</b> NOx, SOx and other significant air emissions per MWh for net generation from generating capacity and combustion power plants	<a href="#">Air emissions</a>		
<b>Effluents and Waste</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Management strategy and storage methods for different types of radioactive nuclear waste	<a href="#">Nuclear safety</a>		
		<a href="#">Environmental management</a>		
		<a href="#">Waste</a>		
		<a href="#">Water</a>		
	103-3 Evaluation of the management approach	<a href="#">Nuclear safety</a>		
		<a href="#">Environmental management</a>		
<a href="#">Waste</a>				
<b>GRI 306: Effluents and Waste 2016</b>	306-1 Water discharge by quality and destination	<a href="#">Water</a>		
		<a href="#">Environment data</a>		
	306-2 Waste by type and disposal method	<a href="#">Nuclear safety</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
		Waste		
		Environment data		
	306-3 Significant spills	Legal compliance		
		Nuclear safety		
		Environmental regulations and compliance		
		Waste		
	306-4 Transport of hazardous waste	Nuclear safety		
		Waste		
	306-5 Water bodies affected by water discharges and/or runoff	Water		
<b>Environmental Compliance</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Legal compliance		
	103-3 Evaluation of the management approach	Legal compliance		
<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	Environmental regulations and compliance		
<b>Supplier Environmental Assessment</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Supply chain		
	103-3 Evaluation of the management approach	Supply chain		
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Responsible procurement		
	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible procurement		

## 400 series (Social topics)

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>Employment</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Programs and processes to ensure the availability of a skilled workforce <b>Sector Specific:</b> Policies and requirements regarding health and safety of employees and employees of contractors and subcontractors	<a href="#">Building an agile, inclusive and sustainable workforce</a> <a href="#">People</a>		
	103-3 Evaluation of the management approach	<a href="#">Building an agile, inclusive and sustainable workforce</a> <a href="#">Safety</a> <a href="#">People</a>		
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover <b>Sector Specific:</b> Average length of tenure of employees leaving employment during the reporting period, breakdown by gender and age group	<a href="#">Building an agile, inclusive and sustainable workforce</a> <a href="#">People data</a>		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Supporting people to thrive in change</a> <a href="#">Fair work practices</a>		
	401-3 Parental leave	<a href="#">Supporting people to thrive in change</a>		
	EU15 Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	<a href="#">Key performance metrics</a> <a href="#">People data</a>		
	EU17 Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	<a href="#">Occupational health and safety</a>		
	EU18 Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	<a href="#">Occupational health and safety</a>		
	<b>Labor/ Management Relations</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
		Reporting scope and data verification		
	103-2 The management approach and its components	Fair work practices		
	103-3 Evaluation of the management approach	Fair work practices		
<b>GRI 402: Labor/ Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes	Fair work practices		
<b>Occupational Health and Safety</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	Materiality assessment		
		Reporting scope and data verification		
	103-2 The management approach and its components	Health, Safety, Security and Environment management		
		Occupational health and safety		
	103-3 Evaluation of the management approach	Health, Safety, Security and Environment management		
		Occupational health and safety		
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Health, Safety, Security and Environment management		
		Occupational health and safety		
	403-2 Hazard identification, risk assessment, and incident investigation	Keeping people safe and well		
	<b>Sector Specific:</b> Health and safety performance of contractors and subcontractors working onsite or on behalf of the organization off-site	Health, Safety, Security and Environment management		
		Occupational health and safety		
	403-3 Occupational health services	Occupational health and safety		
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety		
	403-5 Worker training on occupational health and safety	Occupational health and safety		
	403-6 Promotion of worker health	Keeping people safe and well		
		Occupational health and safety		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety		
	403-8 Workers covered by an occupational health and safety management system	Occupational health and safety		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
	403-9 Work-related injuries	Keeping people safe and well Occupational health and safety Safety data		
	403-10 Work-related ill health	Occupational health and safety		
<b>Training and Education</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Building an agile, inclusive and sustainable workforce Talent and skills for the future		
	103-3 Evaluation of the management approach	Building an agile, inclusive and sustainable workforce Talent and skills for the future		
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Building an agile, inclusive and sustainable workforce People data		
	404-2 Programs for upgrading employee skills and transition assistance programs	Building an agile, inclusive and sustainable workforce Talent and skills for the future		
	404-3 Percentage of employees receiving regular performance and career development reviews	Talent and skills for the future		
<b>Diversity and Equal Opportunity</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	Materiality assessment Reporting scope and data verification		
	103-2 The management approach and its components	Supporting diversity and inclusion Diversity and inclusion		
	103-3 Evaluation of the management approach	Supporting diversity and inclusion Diversity and inclusion		
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Supporting diversity and inclusion Diversity and inclusion		
	405-2 Ratio of basic salary and remuneration of women to men	Diversity and inclusion People data		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>Non-discrimination</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Demonstrating fair work practices</a> <a href="#">Discrimination and harassment</a>		
	103-3 Evaluation of the management approach	<a href="#">Discrimination and harassment</a>		
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	<a href="#">Discrimination and harassment</a>		
<b>Freedom of Association and Collective Bargaining</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Management mechanisms to address the right to organize, bargain and strike	<a href="#">Fair work practices</a>		
	103-3 Evaluation of the management approach	<a href="#">Fair work practices</a>		
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Fair work practices</a> <a href="#">Responsible procurement</a>		
<b>Child Labor</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Demonstrating fair work practices</a> <a href="#">Fair work practices</a> <a href="#">Responsible procurement</a>		
	103-3 Evaluation of the management approach	<a href="#">Demonstrating fair work practices</a> <a href="#">Fair work practices</a> <a href="#">Responsible procurement</a>		



GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	<a href="#">Fair work practices</a>		
		<a href="#">Responsible procurement</a>		
<b>Forced or Compulsory Labor</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
		<a href="#">Demonstrating fair work practices</a>		
	103-2 The management approach and its components	<a href="#">Fair work practices</a>		
		<a href="#">Responsible procurement</a>		
		<a href="#">Demonstrating fair work practices</a>		
	103-3 Evaluation of the management approach	<a href="#">Fair work practices</a>		
		<a href="#">Responsible procurement</a>		
		<a href="#">Responsible procurement</a>		
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Fair work practices</a>		
		<a href="#">Responsible procurement</a>		
<b>Security Practices</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Reinforcing cyber resilience and data protection</a>		
		<a href="#">Security and cyber security</a>		
	103-3 Evaluation of the management approach	<a href="#">Reinforcing cyber resilience and data protection</a>		
		<a href="#">Security and cyber security</a>		
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	<a href="#">Security and cyber security</a>		
<b>Rights of Indigenous Peoples</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Legal compliance</a>		
	103-3 Evaluation of the management approach	<a href="#">Legal compliance</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	<a href="#">Legal compliance</a>		
<b>Human Rights Assessment</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
		<a href="#">Demonstrating fair work practices</a>		
	103-2 The management approach and its components	<a href="#">Fair work practices</a>		
		<a href="#">Discrimination and harassment</a>		
		<a href="#">Responsible procurement</a>		
103-3 Evaluation of the management approach	<a href="#">Fair work practices</a>			
	<a href="#">Discrimination and harassment</a>			
	<a href="#">Responsible procurement</a>			
<b>GRI 412: Human Rights Assessment 2016</b>	412-1 Operations that have been subject to human rights reviews or impact assessments	<a href="#">Demonstrating fair work practices</a>		
		<a href="#">Fair work practices</a>		
		<a href="#">Discrimination and harassment</a>		
		<a href="#">Responsible procurement</a>		
	412-2 Employee training on human rights policies or procedures	<a href="#">Talent and skills for the future</a>		
		<a href="#">Fair work practices</a>		
		<a href="#">Responsible procurement</a>		
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<a href="#">Portfolio</a>		
		<a href="#">Risk management - Holistic assessment of new investment projects</a>		
<b>Local Communities</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
103-2 The management approach and its components	<b>Sector Specific:</b> Stakeholder participation in the decision making process related to energy planning and infrastructure development <b>Sector Specific:</b> Approach to managing the impacts of displacement <b>Sector Specific:</b> Explanation of whether the organization's programmes for	<a href="#">Risk management - Holistic assessment of new investment projects</a>		
		<a href="#">Community</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 413: Local Communities 2016</b>	managing community impacts have been effective in mitigating negative impacts and maximizing positive impacts			
	103-3 Evaluation of the management approach	<a href="#">Community</a>		
	413-1 Operations with local community engagement, impact assessments, and development programs	<a href="#">Risk management - Holistic assessment of new investment projects</a>		
		<a href="#">Community</a>		
	413-2 Operations with significant actual and potential negative impacts on local communities	<a href="#">Legal compliance</a>		
	EU22 Number of people physically or economically displaced and compensation, broken down by type of project	<a href="#">Legal compliance</a>		
<b>Supplier Social Assessment</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Supply chain</a>		
	103-3 Evaluation of the management approach	<a href="#">Supply chain</a>		
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	<a href="#">Responsible procurement</a>		
	414-2 Negative social impacts in the supply chain and actions taken	<a href="#">Responsible procurement</a>		
<b>Public Policy</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Public policy</a>		
	103-3 Evaluation of the management approach	<a href="#">Public policy</a>		
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	<a href="#">Public policy</a>		
<b>Customer Health and Safety</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 416: Customer Health and Safety 2016</b>	103-2 The management approach and its components <b>Sector Specific:</b> Assessment of resource planning, generation, transmission, distribution and use and processes for assessing community health risks and risks identified	<a href="#">Safety around CLP's network</a>		
	103-3 Evaluation of the management approach	<a href="#">Safety around CLP's network</a>		
	416-1 Assessment of the health and safety impacts of product and service categories	<a href="#">Safety around CLP's network</a>		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">Legal compliance</a>		
	EU25 Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	<a href="#">Legal compliance</a>		
<b>Marketing and Labeling</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Customer satisfaction</a>		
	103-3 Evaluation of the management approach	<a href="#">Customer satisfaction</a>		
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	<a href="#">Customer satisfaction</a>		
	417-2 Incidents of non-compliance concerning product and service information and labeling	<a href="#">Legal compliance</a>		
	417-3 Incidents of non-compliance concerning marketing communications	<a href="#">Legal compliance</a> <a href="#">Customers</a>		
<b>Customer Privacy</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Reinforcing cyber resilience and data protection</a> <a href="#">Customer privacy</a>		
	103-3 Evaluation of the management approach	<a href="#">Reinforcing cyber resilience and data protection</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">Customer privacy</a>		
		<a href="#">Reinforcing cyber resilience and data protection</a>		
		<a href="#">Legal compliance</a>		
		<a href="#">Customer privacy</a>		
<b>Socioeconomic Compliance</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
		<a href="#">Legal compliance</a>		
	103-2 The management approach and its components	<a href="#">Legal compliance</a>		
		<a href="#">Legal compliance</a>		
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	<a href="#">Legal compliance</a>		

## GRI G4 Sector Disclosures

### Electric Utilities

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>Availability and Reliability</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
		<a href="#">Availability and reliability</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Ensure short and long-term electricity availability and reliability	<a href="#">Availability and reliability</a>		
		<a href="#">Availability and reliability</a>		
<b>EU10 Availability and Reliability</b>	EU10 Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	<a href="#">Progress towards Climate Vision 2050 targets</a>		
		<a href="#">Creating value in low-carbon transition</a>		
		<a href="#">Availability and reliability</a>		
<b>Demand-Side Management</b>				

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Demand-side management programs including residential, commercial, institutional and industrial programs	<a href="#">Helping communities decarbonise</a> <a href="#">Demand-side management</a>		
	103-3 Evaluation of the management approach	<a href="#">Helping communities decarbonise</a> <a href="#">Demand-side management</a>		
<b>Research and Development</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	<a href="#">Harnessing the power of technology</a>		
	103-3 Evaluation of the management approach	<a href="#">Harnessing the power of technology</a>		
<b>Plant Decommissioning</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Provisions for decommissioning of nuclear power sites	<a href="#">Nuclear safety</a>		
	103-3 Evaluation of the management approach	<a href="#">Nuclear safety</a>		
<b>System Efficiency</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
		<a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components	<a href="#">Asset management</a>		
	103-3 Evaluation of the management approach	<a href="#">Asset management</a>		

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>EU11 System Efficiency</b>	EU11 Average generation efficiency of thermal plants by energy source and by regulatory regime	<a href="#">Asset management</a> <a href="#">Asset performance statistics</a>		
<b>EU12 System Efficiency</b>	EU12 Transmission and distribution losses as a percentage of total energy	<a href="#">Availability and reliability</a>		
<b>Disaster/ Emergency Planning and Response</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans	<a href="#">Emergency and crisis management</a>		
	103-3 Evaluation of the management approach	<a href="#">Emergency and crisis management</a>		
<b>Access</b>				
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	<a href="#">Materiality assessment</a> <a href="#">Reporting scope and data verification</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services	<a href="#">Purpose</a> <a href="#">Access to electricity</a>		
	103-3 Evaluation of the management approach	<a href="#">Access to electricity</a>		
<b>EU26 Access</b>	EU26 Percentage of population unserved in licensed distribution or service areas	<a href="#">Availability and reliability</a>		
<b>EU27 Access</b>	EU27 Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime	<a href="#">Access to electricity</a> <a href="#">Customer data</a>		
<b>EU28 Access</b>	EU28 Power outage frequency	<a href="#">Availability and reliability</a>		
<b>EU29 Access</b>	EU29 Average power outage duration	<a href="#">Availability and reliability</a>		
<b>EU30 Access</b>	EU30 Average plant availability factor by energy source and by regulatory regime	<a href="#">Availability and reliability</a> <a href="#">Asset performance statistics</a>		
<b>Provision of Information</b>				

GRI Standard	Disclosure	Link	Omission	
			Part Omitted	Explanation
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	<a href="#">Materiality assessment</a>		
	103-2 The management approach and its components <b>Sector Specific:</b> Practices to address language, cultural, low literacy and disability related barriers to accessing and safely using electricity and customer support services	<a href="#">Reporting scope and data verification</a>		
	103-3 Evaluation of the management approach	<a href="#">Access to electricity</a>		