

# HKEX ESG REPORTING GUIDE CONTENT INDEX

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
<b>A. Environmental</b>			
Aspect A1: Emissions	General Disclosure	Policies and compliance relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Planet
	KPI A1.1	The types of emissions and respective emissions data.	Appendices - Performance Data Table
	KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Planet - Accelerating Low-carbon Transformation Appendices - Performance Data Table
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendices - Performance Data Table
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Planet - Valuing Our Resources Appendices - Performance Data Table
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Planet - Accelerating Low-carbon Transformation
	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Planet - Valuing Our Resources
Aspect A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Planet - Accelerating Low-carbon Transformation Planet - Valuing Our Resources
	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).	Appendices - Performance Data Table
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendices - Performance Data Table

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	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Planet - Accelerating Low-carbon Transformation
	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Planet - Valuing Our Resources
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Our business does not involve massive use of packaging material.
Aspect A3: The Environment and Natural Resources	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Planet - Accelerating Low-carbon Transformation Planet - Promoting a Green Living Style
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Planet - Accelerating Low-carbon Transformation
Aspect A4: Climate Change	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate-related Financial Disclosures
	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.	Planet - Accelerating Low-carbon Transformation Climate-related Financial Disclosures
<b>B. Social</b>			
Aspect B1: Employment	General Disclosure	Policies and compliance relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	People - Expanding Our Efforts to Create a Diverse, Inclusive and Healthy Workplace
	KPI B1.1	Total workforce by gender, employment type (for example, full- or part- time), age group and geographical region.	People - Expanding Our Efforts to Create a Diverse, Inclusive and Healthy Workplace Appendices - Performance Data Table

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendices - Performance Data Table
Aspect B2: Health and Safety	General Disclosure	The policies and compliance relating to providing a safe working environment and protecting employees from occupational hazards.	People - Expanding Our Efforts to Create a Diverse, Inclusive and Healthy Workplace
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Appendices - Performance Data Table
	KPI B2.2	Lost days due to work injury.	Appendices - Performance Data Table
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	People - Expanding Our Efforts to Create a Diverse, Inclusive and Healthy Workplace
Aspect B3: Development and Training	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	People - Expanding Our Efforts to Create a Diverse, Inclusive and Healthy Workplace
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendices - Performance Data Table
	KPI B3.2	The average training hours completed per employee by gender and employee category.	Appendices - Performance Data Table
Aspect B4: Labour Standards	General Disclosure	Policies and compliance relating to preventing child and forced labour.	People - Expanding Our Efforts to Create a Diverse, Inclusive and Healthy Workplace
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	People - Expanding Our Efforts to Create a Diverse, Inclusive and Healthy Workplace
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	People - Expanding Our Efforts to Create a Diverse, Inclusive and Healthy Workplace

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
Aspect B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Planet - Co-driving Impacts with Our Stakeholders
	KPI B5.1	Number of suppliers by geographical region.	Planet - Co-driving Impacts with Our Stakeholders
	KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Planet - Co-driving Impacts with Our Stakeholders
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Planet - Co-driving Impacts with Our Stakeholders
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Planet - Co-driving Impacts with Our Stakeholders
Aspect B6: Product Responsibility	General Disclosure	Policies and compliance relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	People - Delivering the Best Experience Through Service Excellence and Customer Engagement
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	During the Reporting Period, we were not aware of any recall concerning the provision and use of products and services for safety and health reasons that have a significant impact on the Group.
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	People - Delivering the Best Experience Through Service Excellence and Customer Engagement During the Reporting Period, we were not substantiated complaints received relating to the provision and use of products and service that have a significant impact on the Group.
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Governance - Upholding Our Integrity

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
	KPI B6.4	Description of quality assurance process and recall procedures.	People - Delivering the Best Experience Through Service Excellence and Customer Engagement
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Governance - Upholding Our Integrity
Aspect B7: Anti-corruption	General Disclosure	Policies and compliance relating to bribery, extortion, fraud and money laundering.	Governance - Upholding Our Integrity
	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.	Governance - Upholding Our Integrity
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Governance - Upholding Our Integrity
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	Governance - Upholding Our Integrity
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.	People - Creating Liveable and Vibrant Communities People - Caring Communities during COVID-19
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	People - Creating Liveable and Vibrant Communities
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	People - Creating Liveable and Vibrant Communities