

# HKEX ESG Reporting Code Content Index

## Part B: Mandatory Disclosure Requirements

Mandatory Disclosure Requirements	Reference Sections
Governance Structure	Governance as the Foundation to Set our Core Principles – Setting High Standards of ESG Governance
Reporting Principles	About This Report
Reporting Boundary	About This Report

## Part C: “Comply or explain” Provisions

Subject Areas, Aspects, General Disclosures & KPIs	Description	Reference Section & Remarks
<b>A. Environmental</b>		
Aspect A1: Emissions	General Disclosure Information on: (a) the policies; and (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.	Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines  Pursuing Our Continuous Efforts in Environmental Management
KPI A1.1	The types of emissions and respective emissions data.	Appendices – Performance Data
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Our Sustainability Focus  Pursuing Our Continuous Efforts in Environmental Management – Demonstrating Green Building Leadership; Accelerating Our Green Transformation; Climate Resilience
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	

Subject Areas, Aspects, General Disclosures & KPIs	Description	Reference Section & Remarks
<b>A. Environmental</b>		
Aspect A1: Emissions	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.	All hazardous waste generated from our operations is collected, transported, and treated by licensed and certified contractors in compliance with applicable environmental regulations. Given the nature of our businesses, the volume of hazardous waste is minimal and not considered material to our operations. Nonetheless, we remain committed to ensuring its safe and responsible disposal.  In terms of non-hazardous waste, we are actively reviewing our waste management processes to identify opportunities for reduction. While formal reduction targets have not yet been established, we are in the process of collecting baseline data and assessing key waste streams. This will inform the development of measurable, time-bound non-hazardous waste reduction targets in the upcoming reporting period. In the interim, we continue to implement waste segregation, recycling initiatives, and employee awareness campaigns to minimise our impact.  Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation – Waste Management
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>	Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines
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  Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendices – Performance Data  Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation

Subject Areas, Aspects, General Disclosures & KPIs	Description	Reference Section & Remarks
<b>A. Environmental</b>		
Aspect A2: Use of Resources	KPI A2.3 Description of energy use efficiency target(s) set and steps taken to achieve them.	Our Sustainability Focus  Pursuing Our Continuous Efforts in Environmental Management – Demonstrating Green Building Leadership; Accelerating Our Green 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.	The Group does not have any issue in sourcing water that is fit for purpose.  Our Sustainability Focus  Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation
	KPI A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging material usage is currently not material to our core operations, as our businesses do not involve significant production or distribution of packaged goods.
Aspect A3: The Environment and Natural Resources	General Disclosure Policies on minimising the issuer's significant impacts on the environment and natural resources.	Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines  Pursuing Our Continuous Efforts in Environmental Management
	KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience; Protecting Ecosystems

Subject Areas, Aspects, General Disclosures & KPIs	Description	Reference Section & Remarks
<b>B. Social</b>		
<b>Employment &amp; Labour Practices</b>		
Aspect B1: Employment	General Disclosure Information on: (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.	Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines  Creating Influential Social Values – Human Capital; Promoting Workforce Diversity; A Future Ready Workforce; Dedication to Occupational Health, Safety & Well-Being
	KPI B1.1 Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	Appendices – Performance Data  Creating Influential Social Values – Human Capital
	KPI B1.2 Employee turnover rate by gender, age group and geographical region.	Appendices – Performance Data
Aspect B2: Health and Safety	General Disclosure Information on: (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.	Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines  Creating Influential Social Values – Dedication to Occupational Health, Safety & Well-Being
	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  Creating Influential Social Values – Dedication to Occupational Health, Safety & Well-Being
	KPI B2.2 Lost days due to work injury.	
	KPI B2.3 Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Creating Influential Social Values – Dedication to Occupational Health, Safety & Well-Being

Subject Areas, Aspects, General Disclosures & KPIs	Description	Reference Section & Remarks
<b>B. Social</b>		
<b>Employment &amp; Labour Practices</b>		
Aspect B3: Development and Training	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.  <i>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</i>	Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines  Creating Influential Social Values
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendices – Performance Data  Creating Influential Social Values – Promoting Workforce Diversity; A Future Ready Workforce
KPI B3.2	The average training hours completed per employee by gender and employee category.	
Aspect B4: Labour Standards	General Disclosure Information on: (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.	The Group has implemented several key policies, including Group Human Resources Management Policy, Staff Recruitment Policy, Employment Termination Policy and Supplier Code of Conduct  Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines; Business Ethics & Integrity; Supply Chain Management  Creating Influential Social Values
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	The Group has implemented several key policies, including Group Human Resources Management Policy, Supplier Code of Conduct and Whistle-blowing Policy  The Group has implemented robust recruitment and employment practices to prevent the use of child and forced labour. As part of our hiring process, all candidates are required to present valid identification and proof of age to ensure compliance with legal minimum age requirements. Employment terms and conditions, including job responsibilities, compensation, working hours, and termination clauses, are clearly communicated and mutually agreed upon before onboarding.  Governance as the Foundation to Set our Core Principles – Business Ethics & Integrity; Supply Chain Management  Creating Influential Social Values – Human Capital

Subject Areas, Aspects, General Disclosures & KPIs	Description	Reference Section & Remarks
<b>B. Social</b>		
<b>Employment &amp; Labour Practices</b>		
Aspect B4: Labour Standards	KPI B4.2 Description of steps taken to eliminate such practices when discovered.	The Group has implemented several key policies, including Group Human Resources Management Policy, Supplier Code of Conduct and Whistle-blowing Policy.  The Group strictly prohibits the employment of any child or forced labour. In our recruitment process, all candidates are required to provide their valid identification documents and all terms and conditions in the employment contract are clearly communicated with the candidate. To further safeguard against any violations, the Group has implemented internal monitoring systems and a formal whistle-blowing mechanism. This channel allows employees and stakeholders to confidentially report any suspected misconduct, including labour rights violations, without fear of retaliation. All reported cases are investigated promptly and thoroughly.  While no incidents of child or forced labour were identified during the Reporting Period, the Group remains vigilant. In the event such practices are discovered, immediate corrective actions would be taken, which may include suspension or termination of the employment or supplier relationship, reporting to relevant authorities, and a review of internal controls to prevent recurrence.  Governance as the Foundation to Set our Core Principles – Supply Chain Management; Business Ethics & Integrity
<b>Operating Practices</b>		
Aspect B5: Supply Chain Management	General Disclosure Policies on managing environmental and social risks of the supply chain.	Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines; Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Appendices – Performance Data  Governance as the Foundation to Set our Core Principles – Supply Chain Management
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.	Governance as the Foundation to Set our Core Principles – 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.	

Subject Areas, Aspects, General Disclosures & KPIs	Description	Reference Section & Remarks
<b>B. Social</b>		
<b>Operating Practices</b>		
Aspect B5: Supply Chain Management	KPI B5.4  Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Governance as the Foundation to Set our Core Principles – Supply Chain Management  Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience; Protecting Ecosystems
Aspect B6: Product Responsibility	General Disclosure Information on: (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.	Chinachem Group Corporate Website: Data Privacy Policy – Data Privacy and Security Policy Statement  Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines; Business Ethics & Integrity  Creating Influential Social Values – Ensuring Customer & Tenant Satisfaction through Service Excellence
	KPI B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons.	In FY2024/25, there were no product recalls related to safety or health concerns.
	KPI B6.2 Number of products and service related complaints received and how they are dealt with.	During the Reporting Period, the Group received 1,096 product and service-related complaints. All complaints are handled with care and resolved in a timely and satisfactory manner. We are optimising our complaint management processes to improve efficiency and responsiveness. Insights gained from complaints are used to enhance service quality and prevent recurrence. The Group values customer feedback as a key driver of continuous improvement and remains committed to maintaining high standards of customer satisfaction and accountability.
	KPI B6.3 Description of practices relating to observing and protecting intellectual property rights.	Governance as the Foundation to Set our Core Principles – Business Ethics & Integrity
	KPI B6.4 Description of quality assurance process and recall procedures.	Creating Influential Social Values – Ensuring Customer & Tenant Satisfaction through Service Excellence
	KPI B6.5 Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Chinachem Group Corporate Website: Data Privacy Policy – Data Privacy and Security Policy Statement  Governance as the Foundation to Set our Core Principles – Business Ethics & Integrity

Subject Areas, Aspects, General Disclosures & KPIs	Description	Reference Section & Remarks
<b>B. Social</b>		
<b>Operating Practices</b>		
Aspect B7: Anti-corruption	General Disclosure Information on: (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.	Governance as the Foundation to Set our Core Principles – Compliance & Our Sustainability-Related Policies & Guidelines; Business Ethics & 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.	In FY2024/25, there were no concluded legal cases.  Governance as the Foundation to Set our Core Principles – Business Ethics & Integrity
	KPI B7.2 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Governance as the Foundation to Set our Core Principles – Business Ethics & Integrity
	KPI B7.3 Description of anti-corruption training provided to directors and staff.	Appendices – Performance Data  Governance as the Foundation to Set our Core Principles – Business Ethics & Integrity  Creating Influential Social Values – A Future Ready Workforce
<b>Community</b>		
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.	The Group has adopted the Donations and Non-Commercial Sponsorship Policy  Creating Influential Social Values – Investing in Our Community to Drive Social Impact
	KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Creating Influential Social Values – Investing in Our Community to Drive Social Impact
	KPI B8.2 Resources contributed (e.g. money or time) to the focus area.	

## Part D: Climate-related Disclosures

Disclosure Areas	Description	Reference Sections & Remarks	Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>			<b>Climate-related Disclosures</b>		
<b>(I) Governance</b>			<b>(II) Strategy</b>		
Governance	<p>19. An issuer shall disclose information about:</p> <p>(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:</p> <p>(I) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;</p> <p>(II) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;</p> <p>(III) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;</p> <p>(IV) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and</p> <p>(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</p> <p>(I) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and</p> <p>(II) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.</p>	<p>Governance as the Foundation to Set Our Core Principles – Setting High Standards of ESG Governance; Stakeholder Engagement &amp; Double Materiality Assessment; Risk Management &amp; Internal Control</p> <p>Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience</p>	Climate-related risks and opportunities	<p>20. An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:</p> <p>(a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term;</p> <p>(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;</p> <p>(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and</p> <p>(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.</p>	<p>Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience</p>
			Business model and value chain	<p>21. An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:</p> <p>(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and</p> <p>(b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).</p>	<p>Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience</p>
			Strategy and decision-making	<p>22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:</p> <p>(a) Information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>(I) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;</p> <p>(II) current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>(III) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and</p> <p>(IV) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and</p> <p>(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).</p>	<p>Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience</p>
				<p>23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).</p>	

Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>		
<b>(II) Strategy</b>		
Financial position, financial performance, and cash flows: Current financial effect	24. An issuer shall disclose qualitative and quantitative information about: <ul style="list-style-type: none"> <li>(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and</li> <li>(b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.</li> </ul>	Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience
Financial position, financial performance, and cash flows: Anticipated financial effect	25. The issuer shall provide qualitative and quantitative disclosures about: <ul style="list-style-type: none"> <li>(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:               <ul style="list-style-type: none"> <li>(I) its investment and disposal plans; and</li> <li>(II) its planned sources of funding to implement its strategy; and</li> </ul> </li> <li>(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.</li> </ul>	Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience
Climate resilience	26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: <ul style="list-style-type: none"> <li>(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:               <ul style="list-style-type: none"> <li>(I) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;</li> <li>(II) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and</li> <li>(III) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;</li> </ul> </li> <li>(b) how and when the climate-related scenario analysis was carried out, including:               <ul style="list-style-type: none"> <li>(I) information about the inputs used, including:                   <ul style="list-style-type: none"> <li>(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;</li> <li>(2) whether the analysis included a diverse range of climate-related scenarios;</li> <li>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;</li> <li>(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;</li> <li>(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;</li> <li>(6) time horizons the issuer used in the analysis; and</li> <li>(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);</li> </ul> </li> <li>(II) the key assumptions the issuer made in the analysis; and</li> <li>(III) the reporting period in which the climate-related scenario analysis was carried out.</li> </ul> </li> </ul>	Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience

Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>		
<b>(III) Risk Management</b>		
Risk Management	27. An issuer shall disclose information about: <ul style="list-style-type: none"> <li>(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:               <ul style="list-style-type: none"> <li>(I) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);</li> <li>(II) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;</li> <li>(III) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);</li> <li>(IV) whether and how the issuer prioritises climate-related risks relative to other types of risks;</li> <li>(V) how the issuer monitors climate-related risks; and</li> <li>(VI) whether and how the issuer has changed the processes it uses compared with the previous reporting period;</li> </ul> </li> <li>(b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and</li> <li>(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.</li> </ul>	Governance as the Foundation to Set Our Core Principles – Risk Management & Internal Control  Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience

Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>		
<b>(IV) Metrics &amp; Targets</b>		
Greenhouse gas emissions	28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO <sub>2</sub> equivalent, classified as:	
	(a) Scope 1 greenhouse gas emissions	Appendices – Performance Data
	(b) Scope 2 greenhouse gas emissions; and	Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience
	(c) Scope 3 greenhouse gas emissions.	Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience  CCG has formally reported Scope 3 emissions under Category 2: Capital Goods since FY2023/24. Beginning in FY2024/25, Chinachem Group expands its Scope 3 reporting to include Category 13: Downstream Leased Assets, covering activities under Property Services and Nina Hospitality (one service apartment).

Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>		
<b>(IV) Metrics &amp; Targets</b>		
Greenhouse gas emissions	29. An issuer shall:	
	(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;	Appendices – Performance Data  Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience
	(b) disclose the approach it uses to measure its greenhouse gas emissions including:	
	(I) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;	
	(II) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and	
	(III) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	
	(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and	
	(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	CCG has formally reported Scope 3 emissions under Category 2: Capital Goods since FY2023/24. Beginning in FY2024/25, Chinachem Group expands its Scope 3 reporting to include Category 13: Downstream Leased Assets, covering activities under Property Services and Nina Hospitality (one service apartment).
Climate-related transition risks	30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	The specific amount and percentage of assets or business activities have not been disclosed for the current reporting period.

Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>		
<i>(IV) Metrics &amp; Targets</i>		
Climate-related physical risks	31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	CCG have conducted a Value at Risk Assessment for each type of physical risk identified, excluding wildfire and drought stress, which were considered non-material. The results indicate a minimal and immaterial financial impact projection, concluding that no property is currently considered financially material under these physical climate risks.  Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience
Climate-related opportunities	32. An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	The specific amount and percentage of assets or business activities have not been disclosed for the current reporting period.
Capital deployment	33. An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	The amount of capital expenditure, financing or investment deployed have not been disclosed for the current reporting period.
Internal carbon prices	34. An issuer shall disclose: (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.	Chinachem Group has not adopted an internal carbon price in its decision-making processes.

Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>		
<i>(IV) Metrics &amp; Targets</i>		
Remuneration	35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	Information not available. The Group will explore the feasibility of disclosing further information in the future.
Industry-based metrics	36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	Appendices – Performance Data
Climate-related targets	37. An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: (a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) the period over which the target applies; (e) the base period from which progress is measured; (f) milestones or interim targets (if any); (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience

Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>		
<b>(IV) Metrics and Targets</b>		
Climate-related targets	38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	
	(a) whether the target and the methodology for setting the target has been validated by a third party;	Pursuing Our Continuous Efforts in Environmental Management – Climate Resilience
	(b) the issuer's processes for reviewing the target;	Governance as the Foundation to Set Our Core Principles – Setting High Standards of ESG Governance; Stakeholder Engagement & Double Materiality Assessment  Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience
	(c) the metrics used to monitor progress towards reaching the target; and	No major revision have been made to the climate-related target.
	(d) any revisions to the target and an explanation for those revisions.	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience

Disclosure Areas	Description	Reference Sections & Remarks
<b>Climate-related Disclosures</b>		
<b>(IV) Metrics and Targets</b>		
Climate-related targets	39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience  Appendices – Performance Data
	40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:	
	(a) which greenhouse gases are covered by the target;	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience
	(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;	
	(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;	Appendices – Performance Data
	(d) whether the target was derived using a sectoral decarbonisation approach; and	
	(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:	Chinachem Group has not planned to purchase or utilise carbon credits to offset greenhouse gas emissions.
	(I) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	
	(II) which third-party scheme(s) will verify or certify the carbon credits;	
	(III) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and	
	(IV) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	
Applicability of cross-industry metrics and industry-based metrics	41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	Pursuing Our Continuous Efforts in Environmental Management – Accelerating Our Green Transformation; Climate Resilience  Appendices – Performance Data