

HKEX ESG GUIDE CONTENT INDEX

Mandatory Disclosures	Report Section	Page No.
<p>Governance Structure</p> <p>A statement from the board containing the following elements:</p> <ul style="list-style-type: none"> (i) a disclosure of the board’s oversight of ESG issues; (ii) the board’s ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer’s businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer’s businesses. 	Corporate Governance	p.94-97
<p>Reporting Principles</p> <p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report:</p> <p>Materiality: The ESG report should disclose:</p> <ul style="list-style-type: none"> (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer’s stakeholder engagement. <p>Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed.</p> <p>Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p>	<p>Materiality Assessment</p> <p>Stakeholder Engagement</p> <p>Performance Metrics</p> <p>About this Report</p>	<p>p.8</p> <p>p.9-11</p> <p>p.176</p> <p>p.112-125</p>
<p>Reporting Boundary</p> <p>A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.</p>	About this Report	p.176

Item	Questions/Required Disclosure	Remarks	Report Section	Page No.
Environment				
Aspect A1: Emissions				
General Disclosure	<p>Information on:</p> <ul style="list-style-type: none"> (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 (GHG) emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. <p><small>Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations.</small></p>		<p>Environmental Management</p> <p>Our Path to Decarbonization</p> <p>Climate Change</p> <p>Resource Use and Circular Economy</p> <p>Water, Pollution, Biodiversity, and Ecosystems</p>	<p>p.38-41</p> <p>p.42-43</p> <p>p.44-51</p> <p>p.52-61</p> <p>p.62-67</p>
KPI A1.1	The types of emissions and respective emissions data.	<p>NOx: 1,790 kg</p> <p>SOx: 116 kg</p> <p>POP: N/A</p> <p>VOC: 3,774 kg</p> <p>HAP: 10 kg</p> <p>PM: 9,213 kg</p> <p>HCFCs: 253 kg</p> <p>CFCs: N/A</p>	<p>Environmental Management</p> <p>Climate Change</p> <p>Performance Metrics</p>	<p>p.38-41</p> <p>p.44-51</p> <p>p.112-113</p>
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).		<p>Climate Change</p> <p>Performance Metrics</p>	<p>p.44-51</p> <p>p.112</p>
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		<p>Resource Use and Circular Economy</p> <p>Performance Metrics</p>	<p>p.52-61</p> <p>p.115</p>
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		<p>Resource Use and Circular Economy</p> <p>Performance Metrics</p>	<p>p.52-61</p> <p>p.115</p>
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.		<p>Environmental Management</p> <p>Our Path to Decarbonization</p> <p>Climate Change</p>	<p>p.38-41</p> <p>p.42-43</p> <p>p.44-51</p>
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.		<p>Resource Use and Circular Economy</p>	<p>p.52-61</p>

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Aspect A2: Use of Resources				
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials. <small>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</small>		Environmental Management Climate Change Resource Use and Circular Economy Water, Pollution, Biodiversity, and Ecosystems	p.38-41 p.44-51 p.52-61 p.62-67
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).	Detailed target(s) for energy use efficiency not finalized yet.	Climate Change Performance Metrics	p.44-51 p.114
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).		Performance Metrics	p.114
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.		Climate Change	p.44-51
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.		Water, Pollution, Biodiversity, and Ecosystems	p.64-65
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.		Performance Metrics	p.115

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Aspect A3: The Environment and Natural Resources				
General Disclosure	Policies on minimizing the issuer's significant impacts on the environment and natural resources.		Environmental Management Our Path to Decarbonization Climate Change Resource Use and Circular Economy Water, Pollution, Biodiversity, and Ecosystems	p.38-41 p.42-43 p.44-51 p.52-61 p.62-67
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		Environmental Management Our Path to Decarbonization Climate Change Resource Use and Circular Economy Water, Pollution, Biodiversity, and Ecosystems	p.38-41 p.42-43 p.44-51 p.52-61 p.62-67
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.		Environmental Management Our Path to Decarbonization Climate Change	p.38-41 p.42-43 p.44-51
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.		Environmental Management Our Path to Decarbonization Climate Change	p.38-41 p.42-43 p.44-51

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Social – Employment and Labor Practices				
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.		Workforce	p.76-81
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.		Our People Talent Attraction and Engagement Performance Metrics	p.70-71 p.80-81 p.116-117
KPI B1.2	Employee turnover rate by gender, age group and geographical region.		Performance Metrics	p.118-119
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.		Workforce	p.82-83
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.		Performance Metrics	p.123
KPI B2.2	Lost days due to work injury.		Performance Metrics	p.122-123
KPI B2.3	Description of Occupational Health and Safety measures adopted, and how they are implemented and monitored.		Occupational Health and Safety	p.82

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Aspect B3: Development and Training				
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer.		Leadership Development Program Workforce	p.72-75 p.80-81
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).		Performance Metrics	p.124-125
KPI B3.2	The average training hours completed per employee by gender and employee category.		Performance Metrics	p.124
Aspect B4: Labor 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 labor.		Human and Labor Rights	p.78
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.		Human and Labor Rights	p.78
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		Human and Labor Rights	p.78

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Social – Operating Practices				
Aspect B5: Supply Chain Management				
General Disclosure	Policies on managing environmental and social risks of the supply chain.		Business Conduct	p.107-111
KPI B5.1	Number of suppliers by geographical region.		Business Conduct	p.95
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.		Business Conduct	p.107-111
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.		Business Conduct	p.107-111
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.		Business Conduct	p.107-111
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.		Sustainable Products	p.24-35
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	< 1%	Sustainable Products	p.34
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	During the reporting period, there were no substantive product or service related complaints received.	Sustainable Products	p.34
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		Data Protection and Cybersecurity	p.106

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KPI B6.4	Description of quality assurance process and recall procedures.		Sustainable Products	p.32-35
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.		Data Protection and Cybersecurity	p.106-107
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.		Business Conduct	p.102-109
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.	No confirmed legal cases of corruption during the reporting period.	Business Conduct	p.105
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.		Business Conduct	p.106-107
KPI B7.3	Description of anti-corruption training provided to directors and staff.		Business Conduct	p.105

Social – Community

Aspect B8: Community Investment				
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.		Communities	p.84-91
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport).		Communities	p.84-91
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.		Communities	p.84-91