

# HKEX ESG Guide Content Index

Item	Questions/Required Disclosure	Remarks	Report Section	Page No.
<b>Environment</b>				
<b>Aspect A1: Emissions</b>				
<b>General Disclosure</b>	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 (GHG) emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.  Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations.		Environmental Management Climate Change Resources, Materials & Waste	38-41 44-51 52-57
<b>KPI A1.1</b>	The types of emissions and respective emissions data.		Environmental Management Climate Change Performance Metrics	38-41 44-51 114-117
<b>KPI A1.2</b>	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).		Climate Change Performance Metrics	44-51 114
<b>KPI A1.3</b>	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		Resources, Materials & Waste Performance Metrics	52-57 116
<b>KPI A1.4</b>	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		Resources, Materials & Waste Performance Metrics	52-57 116
<b>KPI A1.5</b>	Description of emission target(s) set and steps taken to achieve them.		Environmental Management Climate Change Sustainable Products	38-41 44-51 28-35
<b>KPI A1.6</b>	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.		Resources, Materials & Waste	52-57

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<b>Aspect A2: Use of Resources</b>				
<b>General Disclosure</b>	Policies on the efficient use of resources, including energy, water and other raw materials.  Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.		Environmental Management Climate Change Resources, Materials & Waste	38-41 44-51 52-57
<b>KPI A2.1</b>	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.	Performance Metrics	114
<b>KPI A2.2</b>	Water consumption in total and intensity (e.g. per unit of production volume, per facility).		Performance Metrics	115
<b>KPI A2.3</b>	Description of energy use efficiency target(s) set and steps taken to achieve them.		Climate Change	44-51
<b>KPI A2.4</b>	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.		Resources, Materials & Waste	52-57
<b>KPI A2.5</b>	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.		Performance Metrics	117
<b>Aspect A3: The Environment and Natural Resources</b>				
<b>General Disclosure</b>	Policies on minimizing the issuer's significant impacts on the environment and natural resources.		Environmental Management Climate Change Resources, Materials & Waste	38-41 44-51 52-57
<b>KPI A3.1</b>	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		Environmental Management Climate Change Resources, Materials & Waste	38-41 44-51 52-57

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<b>Aspect A4: Climate Change</b>				
<b>General Disclosure</b>	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.		Environmental Management	38-41
			Climate Change	44-51
<b>KPI A4.1</b>	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	38-41
			Climate Change	44-51
<b>Social – Employment and Labor Practices</b>				
<b>Aspect B1: Employment</b>				
<b>General Disclosure</b>	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.		Social & Community	60-75
<b>KPI B1.1</b>	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.		Talent Attraction & Engagement	68-69
			Performance Metrics	118-119
<b>KPI B1.2</b>	Employee turnover rate by gender, age group and geographical region.		Performance Metrics	120-121
<b>Aspect B2: Health and Safety</b>				
<b>General Disclosure</b>	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.		Social & Community	60-75

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<b>KPI B2.1</b>	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.		Performance Metrics	126-127
<b>KPI B2.2</b>	Lost days due to work injury.		Performance Metrics	126-127
<b>KPI B2.3</b>	Description of occupational health and safety measures adopted, and how they are implemented and monitored.		Health, Safety & Wellbeing	70-73
<b>Aspect B3: Development and Training</b>				
<b>General Disclosure</b>	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.		Talent Attraction & Engagement	68-69
<b>KPI B3.1</b>	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).		Performance Metrics	124-125
<b>KPI B3.2</b>	The average training hours completed per employee by gender and employee category.		Performance Metrics	124-125
<b>Aspect B4: Labor Standards</b>				
<b>General Disclosure</b>	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.		Ethics & Integrity	102-107
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<b>KPI B5.1</b>	Number of suppliers by geographical region.		Supply Chain Accountability	108-113
<b>KPI B5.2</b>	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.		Supply Chain Accountability	108-113
<b>KPI B5.3</b>	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.		Supply Chain Accountability	108-113
<b>KPI B5.4</b>	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.		Supply Chain Accountability	108-113
<b>Aspect B6: Product Responsibility</b>				
<b>General Disclosure</b>	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 Health, Safety & Wellbeing Governance	28-35 70-73 82-99
<b>KPI B6.1</b>	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Disclosure on number of products recalled	Sustainable Products SASB Content Index	28-35 161
<b>KPI B6.2</b>	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 Complaint Resolution	28-35 107
<b>KPI B6.3</b>	Description of practices relating to observing and protecting intellectual property rights.		Data Protection & Cybersecurity Spotlight: Cybersecurity	106 100-101
<b>KPI B6.4</b>	Description of quality assurance process and recall procedures.		Sustainable Products	28-35

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<b>Aspect B7: Anti-corruption</b>				
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<b>KPI B7.1</b>	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.	Ethics & Integrity	102-107
<b>KPI B7.2</b>	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.		Ethics & Integrity	102-107
<b>KPI B7.3</b>	Description of anti-corruption training provided to directors and staff.		Ethics & Integrity	102-107
<b>Social – Community</b>				
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<b>KPI B8.1</b>	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport).		Community Investment & Engagement	74-79
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