

# CST GROUP LIMITED 中譽集團有限公司

(Incorporated in Cayman Islands with limited liability)  
(Stock Code: 985)



## 2019 Environmental, Social and Governance Report

## About the Report

This is the third stand-alone environmental, social and governance (the “ESG”) report of the CST Group Limited (the “Company”, together with its subsidiaries, the “Group” or “We”), presenting the Company’s performance in respect of environmental and social aspects. The board of directors confirms that it has reviewed and approved the report which, to the best of its knowledge, fairly presents the ESG management approach and performance of the Company.

## Reporting Guideline

The report is prepared in compliance with the ESG Reporting Guide set out in Appendix 27 to the Rules of Governing the Listing of Securities (the “Listing Rules”) on the Main Board of The Stock Exchange of Hong Kong Limited (“HKEX”), enabling our stakeholders which include shareholders, investors and the general public to have a comprehensive understanding regarding the environmental and social initiatives undertaken by the Group.

In respect of governance, the Group has fully adhered to all applicable provisions of the Corporate Governance Code (the “CG Code”) as set out in Appendix 14 of the Listing Rules. Please refer to pages 35 to 46 of the Company’s 2019 Annual Report for the Corporate Governance Report.

## Reporting Period and Scope

This report covers ESG management approach and performance of the Group for the financial year from 1 April 2018 to 31 March 2019 (the “Year”), including CST Canada Coal Limited (“CST Coal”), a subsidiary having a newly acquired coal mine in Canada. The operation of the copper mine at the Lady Annie site (“Lady Annie” or “Lady Annie Operations”) in Australia has been outsourced to a contractor. Relevant information and data is also included in this report.

This report aims to be plain, clear and easy-to-read as we have taken into consideration the interests and requirements of different stakeholders to the maximum extent possible in compilation.

### Feedback

Your comments are appreciated and will help us to improve content of the report. Please contact us at:

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## ESG Management Approach

The Group believes that a sound structure for the management of ESG issues is vital for continued development of the Group. Comprising of senior management, responsible operating staff and external professional consultants, the ESG team monitors and manages ESG affairs, and reports to the board of directors who oversee the ESG management system.

## Stakeholders Engagement

The Group is committed to achieving sustainable and long-term business growth, while leading and shaping positive change in the marketplace and among its customers, its people and the local community. Participation of stakeholders is an important part of the business process of the Group, in order to examine potential risks and business opportunities. Regular communication with key stakeholders is maintained through various channels and it is summarized as below:



## Materiality Assessment

To identify environmental and social issues that are material to the Group and its stakeholders, the Group conducted a materiality analysis last year. The four (4) material topics were further reviewed and validated by the senior management, confirming that they remain significant for the business and stakeholders of the Group.

- Compliance with environmental laws and regulations
- Expenditure on environmental protection measures
- Occupational health and safety
- Community relations

## Environmental Protection

### Environmental Management

Specialised in the management and operation of mining sites, the Group believes that environmental compliance is one of the key material topics. In addition to ensuring compliance with all applicable environmental laws which include, but not limited to, the Environmental Protection (Waste Management) Regulation 2000 (Qld), Environmental Protection Act 1994 (Qld), Environmental Protection (Waste Management) Policy 2000 (Qld), Biodiversity Conservation Act, Environmental Protection and Enhancement Act (EPEA, Alberta, Canada, 2000) ("EPEA") and Water Act (Alberta, 2017), the Group also endeavours to minimise the environmental impacts throughout its business processes through stringent control, as well as ongoing evaluation of environmental management approach.

Although the Group's Hong Kong operation generates relatively insignificant environmental impacts since it is predominantly office-based, it is committed to reducing greenhouse gas emissions and other environmental impacts through active supervision of its environmental performance.

During the Year, the Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

The Group requires the same level of environmental commitment from its contractors, including compliance with its environmental stipulations and other relevant laws and regulations.



## Effluent and Waste

### Waste

Pursuant to the EPEA, CST Coal has adopted a complete waste management system that encompasses recycling, storage and waste disposal, with recycling being assigned priority over disposal. In addition to conducting weekly inspections to monitor discharge of waste in the disposal facility, the Group carries out monthly inspections of cleanouts located along the disposal facility in accordance with the EPEA.

For the outsourced operation at the Lady Annie, the Group requires its contractor to pay close attention to waste management, ensuring compliance with relevant laws and regulations, including Environmental Protection Act 1994, Environmental Protection (Waste Management) Policy 2000 and Environmental Protection Regulation 2008 of Queensland. The Group oversees working of its contractor in the context of adopting the following policies and procedures:

#### Recycled in off-site facilities

- Aerosols, contaminated fuel, metal and plastic containers, glycol, used oil and rags

#### Stored

- Scrap metal and tires

#### Properly disposed

- Other materials

### Identification and Classification of Waste



Classify waste into three (3) streams, namely general waste, limited regulated waste and regulated waste, the last of which requires to be moved by a licenced waste transporter to a certified facility for treatment, recycling or disposal

### Waste Storage



Place dedicated bins for recycling of toner catridges, mobile phones, batteries and food tins etc. Pack regulated waste items in Intermediate Bulk Containers (IBC) and place in the nearest Regulated Waste Storage Area awaiting removal by a licenced waste transporter

### Monitoring on Waste Disposal



Monitor waste related issues in ways that include:

- Quarterly area inspections conducted by the Environment and Safety Departments
- Weekly inspections of the General Waste Facility to monitor the use of the facility and identify management issues and corrective actions



Hazardous wastes generated at CST Coal were collected and disposed of at government certified disposal facility. During the Year, the Group's operations in Canada generated approximately 189.59 tonnes of non-hazardous waste. The total quantity of non-hazardous waste recycled was 116.82 tonnes, constituting approximately 62% of the total waste.

The amount of solid waste generated in the Hong Kong office was considered insignificant due to its office-based operation. Relevant data was not available as the wastes are collected by building management.

### Wastewater

Wastewater is treated at a sewage treatment plant and transferred to an evaporation pond that is positioned away from local waterways and drainage lines. A spill pond with a capacity equivalent to the highest recorded monthly rainfall in the area is in place to prevent spillage. During the Year, the Group generated approximately 1,965 cubic metres of wastewater from its operations in Canada.



## Emission Control

### Air Emissions

Air emissions from the Group's operations comprise of mobile emissions from vehicles and stationary emissions from its mining business. During the Year, the Group was compliant with the limits approved by the government and no contraventions occurred and follow-up actions were needed. A summary of the Group's emissions during the Year is as below:

Pollutants (Unit: tonne)	The Group	Lady Annie (Contractor)
<b>Nitrogen oxides</b> (NO <sub>x</sub> )	19.99	5,277.91
<b>Sulphur oxides</b> (SO <sub>x</sub> )	0.67	3.68
<b>Particulate matter</b> (PM)	592.35	PM <sub>2.5</sub> : 497.45 PM <sub>10</sub> : 459.12
<b>Carbon monoxide</b>	19.56	1,808.17
<b>Polycyclic aromatic hydrocarbons</b> (PAHs)	—	0.19
<b>Volatile organic compounds</b>	—	489.23



Under the EPEA and air emissions regulations, CST Coal completed the following activities.

### Manual Stack Survey

- CST Coal commissioned an external environmental consultant to inspect two scrubber stacks and measure emissions of PM, hydrocarbons, NOx and SOx. None of the test results were found above the approval limit, suggesting no additional scrubbers or emission modifications are required.

### Ambient Air Quality Monitoring

- Three (3) stations are set up in different operational areas to monitor concentration of PM in relation to the effect of wind direction, wind speed and location. The 1-hour average and 24-hour average standards as outlined in the Alberta Ambient Air Quality Objectives ("AAAQO") are adopted. During the Year, the concentration level was within the 24-hour average threshold of AAAQO for over 90% of the time.

### Dust Fall Monitoring

- Ten (10) dust fall exposure receptacles around the site provide data on dust fall exposure. A minority of results throughout the year exceeds the AAAQO standard for commercial and industrial areas. There was no significant change in the average annual dust fall data collected at all ten (10) stations when compared with the results of the last operating year.

## Greenhouse Gas Emissions

The Group generates greenhouse gases ("GHG") directly through fuel combustion. Indirect GHG emissions are generated from purchased electricity. During the Year, the Group generated a total of 17,706.70 tonnes of carbon dioxide equivalent ("tonnes CO<sub>2</sub>e") of GHG. The Group reduces its carbon footprint through measures illustrated in section "Resources Conservation" of this report.

## Resources Conservation

The major types of energy consumed by the Group include petrol, diesel, natural gas and purchased electricity. During the Year, the Group consumed a total of 281,079 GJ of energy, of which only 15% was accounted for by indirect energy. The overall energy intensity across Hong Kong and Canada operations was 7.30 GJ per USD 1,000 Revenue.

Energy Consumption	Hong Kong Office	CST Coal	Total
<b>Direct Energy</b>			
Natural Gas (GJ)	—	144,345	<b>144,345</b>
Diesel (Litre)	—	2,556,211	<b>2,556,211</b>
Petrol (Litre)	16,917	100,364	<b>117,281</b>
<b>Indirect Energy</b>			
Electricity (kWh)	64,973	11,454,714	<b>11,519,687</b>
<b>Total Consumption (GJ)</b>	<b>773</b>	<b>280,306</b>	<b>281,079</b>



In Lady Annie Operations, the contractor consumed approximately 491,000 litres of diesel.

To explore the potential options to reduce energy consumption at its mining site, CST Coal has scheduled an energy audit in 2019. As an interim measure, CST Coal began upgrading light fixtures throughout its industrial and administration buildings with energy-saving LED lightings. In Hong Kong, the Group endorsed and adhered to the below guidelines stipulated in "Energy Saving Charter on Indoor Temperature" and "Energy Saving Charter on No Incandescent Light Bulb", aiming to enhance energy efficiency and reduce energy consumption of our operation:

- Maintain indoor temperature at an optimal level
- Turn off computers, monitors and other electronic devices before leaving the office
- Encourage telecommunication and video conferences to avoid unnecessary travel
- Put signages at appropriate areas to raise awareness of energy saving

The Group's business operation does not involve packaging materials consumption.

## Water Resources Management

Water use at the CST Coal mine site is regulated by the Alberta Energy Regulator ("AER") under the terms and conditions of Water Act approvals and licenses. CST Coal tracks and records water consumption against each individual license and is required to disclose on a monthly basis to the Alberta Government via the Water Use Reporting System. During the Year, water consumption in CST Coal amounted to 103,262 m<sup>3</sup>, with an intensity 4.3 m<sup>3</sup> per USD 1,000 revenue.

In Hong Kong, the water consumed by our office-based operation is handled by the building management and is considered not material. Lady Annie operated by the contractor, water consumed in production is sourced from a lake which stores water from rain and groundwater.

The Group did not have any issue in sourcing water that is fit for the purpose.

## Environmental Emergency Management

To minimise adverse environmental impacts of unexpected incidents, the Group has formulated an emergency response system that aims to restore operations and mitigate environmental hazards, as well as to communicate the same and potential environmental impacts to the relevant stakeholders. The response procedures vary with the type of incident and level of severity. Less severe incidents are handled internally with on-site equipment. Spill incidents involving chemicals, hydrocarbons or acid, incidents with a severe threat of fire or to life, etc., trigger evacuation and request for external personnel for spill containment and clean up.

## Land Rehabilitation

On an annual basis, CST Coal reports reclamation progress and summarises the results of reclamation monitoring programmes as part of the Conservation and Reclamation report submitted to the AER.





## Our People

### Health and Safety

Occupational health and safety is a top priority for the Group. The Group strictly complies with occupational health and safety laws and regulations in places where it has operations, including but not limited to the Province of Alberta Occupational Health and Safety Act, Regulation and Code (2018). To ensure compliance with the laws and regulations, the Group has established a well comprehensive safety management system which is enabling the Group to identify occupational hazards effectively and implement control measures to safeguard the well-being of its employees.

To manage safety related issues in operations, CST Coal and Lady Annie have established health, safety, environment and quality management systems which involve commitment of the managerial staff, contractors and employees.

In Lady Annie, the board of directors of the contractor oversees the legal obligations and effective implementation of the system, while the occupational health and safety team conducts safety communication and education to the staff.

Mining operations involve a certain degree of dangerous activities and we acknowledge the potential health issues that exist in the office settings. Hence, we take measures to protect employees from exposure to occupational diseases or injuries, irrespective of severity.

### Health and Safety Measures

#### AT THE MINING SITES



- Implement safety guidelines for emergency handling and under severe weather conditions
- Have prestart meetings at the commencement of each work day
- Report safety performance for early hazard detection
- Provide personal protective equipment to employees
- Encourage employees to raise safety initiatives and improvements

#### IN THE OFFICES



- Install air purifiers in conference and meeting rooms
- Ensure ample space between workstations and clean and tidy common space
- Maintain sufficient ventilation and lighting system
- Offer adjustable chairs and monitor screens for eye protection at each individual workstation



During the Year, CST Coal recorded three (3) lost days due to work injuries, and nine (9) lost days were recorded in the Lady Annie Operations. There were no reported work-related fatalities. During the Year, the Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protection of employees from occupational hazards.

### Safety Training

Safety training is critical to promote safety culture within the Group, adhering to prescribed legislations. Training for mines rescue continues to be delivered with all employees forming the rescue team in case of any unexpected incidents. There are three (3) major categories of safety training regularly conducted at CST Coal.

### Safety Training in CST Coal



### Training and Development

The Group invests in training and development to ensure its employees and contractors could take up the necessary skillsets and fulfil their career aspirations. During the Year, approximately 85% of the workforce participated in training programmes at CST Coal. At Lady Annie Operations, 36% of contractor’s staff were trained with a total of 120 training hours. Training profile by gender and functional distribution is presented in the “Performance Data Summary – Training and Development” on Page 18.

The training, competencies and formal qualifications required for each position are identified and documented which is then reviewed periodically through a Training Needs Analysis to formulate training programmes including, but not limited to, position-specific training, career development and personal development. By closely cooperating with the Registered Training Organization for Civil Safety, we ensure that the training materials are of industry best standard and are compliant with the latest training packages in case of machinery competency training.

The Group conducts performance evaluation at regular interval and the results are applicable in determining rewarding of talents and motivating them for further improvement. We provide talents with appropriate training and offer outstanding employees job development and promotion opportunities with clearly defined promotion ladders.



## Labour Standards

The Group attaches great importance to employee management, not only by creating a fair working environment, but also respecting individuals. We strictly adhere to all employment-related laws and regulations applicable in localities of the operation, including but not limited to the Employment Ordinance of the Laws of Hong Kong, the Fair Work Act, the National Employment Contracts and the Province of Alberta Occupational Health and Safety Act, Regulation and Code (2018).

To ensure compliance, a recruitment policy has been implemented that outlines the framework for fair and transparent recruitment, based on applicants' experience, knowledge, aptitude, education background, attitude and fitness to the Group's corporate culture.

We respect each individual and protect every employee's rights, creating a working atmosphere free of discrimination and harassment. Discriminatory acts or motives in all phases of employment on grounds of age, sex, physical or mental health status, marital status, family status, race, nationality, political affiliation and other legally protected status are strictly prohibited in the Group.

Employees can report to their supervisors, managers or the Human Resources Department (the "HR Department") if they are subject to discrimination and harassment. An investigation is conducted in a confidential manner, and an external consultant is engaged in some cases. Remedial and corrective actions are taken to address concerns of complainants as well as other involved parties, as decided by the board of directors or investment and management committee of the Company along with the HR Department.

During the Year, the Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

The Group prohibits employment of child or forced labour and related internal policies are implemented. The HR Department is responsible for monitoring the whole employment process and applicants are required to provide valid identity documents for verification. All employment contracts are signed in accordance with laws and regulations applicable with mutual agreement. There were no reported cases regarding child or forced labour during the Year.

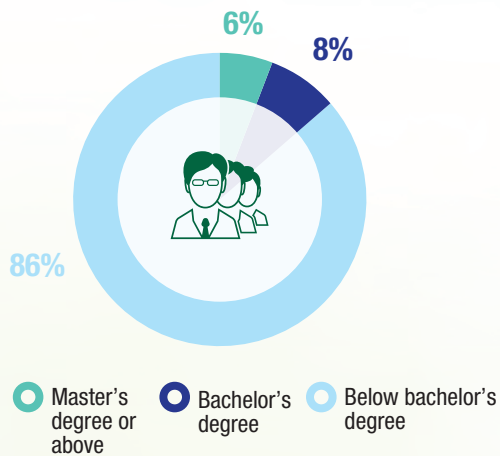
The Group offers competitive remuneration packages to its employees to attract and retain talents. Statutory benefits are provided. Remuneration packages are reviewed periodically with reference to the Group's operating achievements, individual performance and market information.



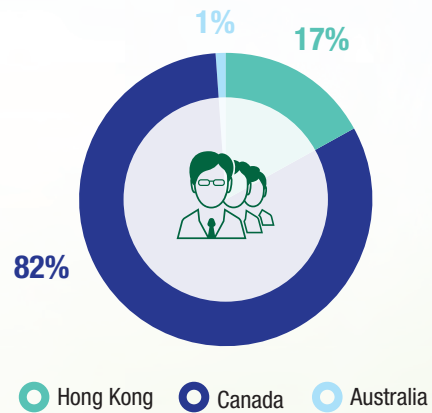
## Employee Profile

During the Year, the Group had a total of 252 internal employees, with 42 (17%) located in Hong Kong, 208 (82%) in Canada and 2 (1%) in Australia. The proportion of male to female employees is approximately 78:22. In terms of age, approximately half of them were aged 30–50 years. Almost 33% of employees are at managerial level, while others are general staff. There are 25 contractor's employees in Lady Annie.

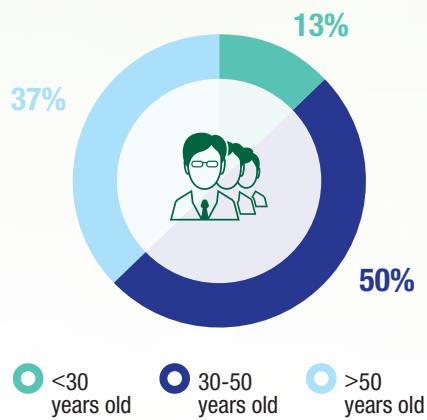
### Education Profile



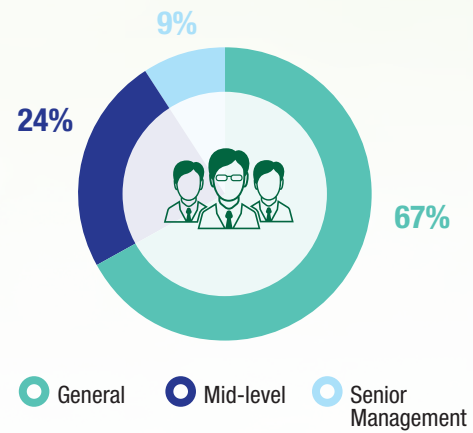
### Geographical Profile



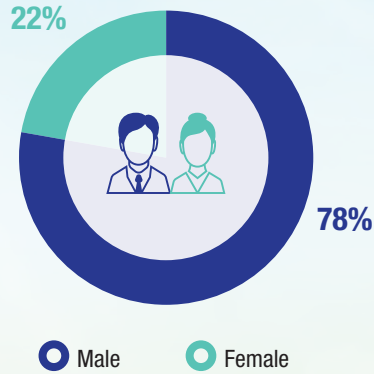
### Age Profile



### Functional Profile

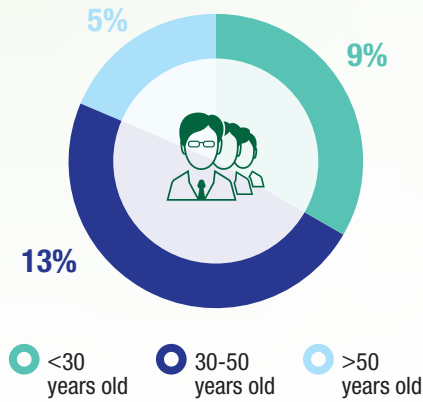


### Gender Profile



The overall turnover for Hong Kong office and CST Coal was approximately 10% during the Year. The proportions of employee turnover by age is presented in the graph below.

### Turnover Rate by Age Category



## Operational Excellence

### Supply Chain Management

The Group is aware of the environmental and social impacts that may arise along the supply chain. A sound supplier management system is, therefore, established for materials and services providers in a fair and transparent manner. In addition to product and service quality, commitments of the suppliers and contractors to environment, health and safety are under our consideration in the process of selection. The Group is dedicated to collaborating only with qualified suppliers and contractors in order to build mutually beneficial long-term relationships.

The Group has implemented standard operating procedures for acceptance of works delivered by subcontractors which include checking quality of completed works against contract requirements and specifications, counter-checking completion information provided by contractors and carrying out sample tests. The procedures are reviewed periodically, or prior to commencing any new project.

Through various engagement channels, including on-site inspections, monthly progress meetings and work reviews, the Group ensures better quality control and management on agreed terms in respect of general specifications and works contracts.

Regular monitoring and evaluation are carried out to assess performance and a third-party organisation is appointed for review when necessary. All identified deficiencies are documented and appropriate corrective actions are taken.

### Product Responsibility

The Group is committed to providing customers with quality products and services and strictly adheres to requirements of applicable laws and regulations. In Lady Annie, our contractor's quality management system is certified for ISO 9001 certification.

Quality assurance procedures are established to standardise the quality checking processes. Before delivering to customers, quality of final products is assessed by designated independent personnel. The rights of customers are protected by the recovery policy and after-sales service.

Regular communication with customers is essential and there are close contact with customers mainly via emails and telephone calls.

Data security is key to a trusting relationship between the Group and its business partners. We devote all our efforts to prevent leakage of customer information. Except for public documents as specified in relevant laws and regulations, the Group strictly follows the relevant privacy ordinance, ensuring no information is disclosed without approval of data owners. Employees are obliged to retain in confidence all information including but not limited to trade secrets, customers information, supplier information and other proprietary information.

Our business does not involve advertising and product labelling activities. During the Year, the Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on the Group relating to health and safety and privacy matters relating to products and services provided and methods of redress.



## Anti-corruption

Setting high standard for its employees in terms of integrity and honesty, the Group is committed to comply with relevant laws and regulations at locations where the Group has operation, including but not limited to the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong), the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Chapter 615 of the Laws of Hong Kong) and the Competition Ordinance. Any forms of corruption such as bribery, extortion, fraud, and money laundering are strictly prohibited in the Group.

All levels of staff, including directors, management and general staff are required to abide by the Employee Code of Conduct, which states relevant anti-corruption policies and provides preventive measures for corruption. Without prior written consent of the Group, employees must not undertake other paid employment or any courses which constitute a conflict of interest.

Employees are encouraged to report suspicious business irregularities by the clear channels provided. Reported cases are subject to independent investigations and are followed up properly. Services of the concerned person may be terminated if a case justifies.

During the Year, the Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering. The Group was not involved in any corruption cases.

## Community Investment

The Group is committed to bearing its share of social responsibility amid the pursuit of business growth. CST Coal has executed with two (2) local Aboriginal Groups Community Impact Benefit Agreements which provide for employment, community relations, environmental management, scholarships and traditional land use practices.

Subsequent to the agreement CST Coal has employed over sixteen (16) local aboriginals and contracted with local entities with aboriginal workforce to assist CST Coal in its soil management and to provide environmental studies and janitorial services.

During the Year, Lady Annie operated by contractors has invested in the local groundwater infrastructure. Groundwater is an important natural resource that provides a secure and highly reliable source of water supply for rural and urban communities, industry and the environment in general. The project brings long-term benefits to the neighbourhood in a sustainable manner.

Striving to operate as a socially responsible corporation, we continually support local communities through encouraging employees to participate in various voluntary activities.



## Performance Data Summary

The performance data of the Group in 2019 includes CST Coal and the Hong Kong office. The performance data of Lady Annie is presented separately.

### Environmental Performance

	2019	
	The Group	Lady Annie (Contractor)
<b>Total Resources Consumption (GJ)</b>	<b>281,079</b>	—
Electricity (kWh)	11,519,687	—
Petrol (Litre)	117,281	340
Diesel (Litre)	2,556,211	491,000
Natural Gas (GJ)	144,345	—
Energy Intensity (GJ/USD'000 revenue)	7.30	—
Water (m <sup>3</sup> )	103,262*	—
Water Intensity (m <sup>3</sup> /USD'000 revenue)	4.30*	—
<b>Emissions</b>		
Total GHG Emissions (tonnes CO <sub>2</sub> e)	17,706.70	—
Air Pollutants (tonne)		
Sulphur oxides (SO <sub>x</sub> )	0.67	3.68
Nitrogen oxides (NO <sub>x</sub> )	19.99	5,277.91
Particulate matter (PM)	592.35	PM <sub>2.5</sub> : 497.45 PM <sub>10</sub> : 459.12
Carbon monoxide (CO)	19.56	1,808.17
Polycyclic aromatic hydrocarbons (PAHs)	—	0.19
Volatile organic compounds (VOCs)	—	489.23
<b>Wastes</b>		
Non-hazardous waste (tonne)	189.59	3.50
Recycled (tonne)	116.82	3.50
Wastewater (tonne)	1,965	—

\* Only included data of CST Coal





## Workforce Demographics

	2019	
	The Group	Lady Annie (Contractor)
<b>Total Headcount</b>	<b>252</b>	<b>25</b>
By Gender		
Male	78%	96%
Female	22%	4%
By Age		
<30 years old	13%	12%
30–50 years old	50%	68%
>50 years old	37%	20%
By Function		
General	67%	76%
Mid-level	24%	8%
Senior Management	9%	16%
By Education		
Below Bachelor's Degree	86%	20%
Bachelor's Degree	8%	80%
Master's Degree or Above	6%	0%
<b>Employee Turnover Rate</b>	<b>10%</b>	<b>12%</b>
By Age		
<30 years old	9%	33%
30–50 years old	13%	12%
>50 years old	5%	0%



## Health and Safety

	2019	
	The Group*	Lady Annie (Contractor)
Lost days due to work-related injury	3	9
Work-related fatalities	0	0
Safety training (Person-times)	10	11
Safety training hours	2,544	81

## Training and Development

	2019	
	The Group*	Lady Annie (Contractor)
<b>Employee Training Coverage</b>	<b>85%</b>	<b>36%</b>
By Gender		
Male	84%	38%
Female	91%	0%
By Function		
General	86%	37%
Mid-level	96%	50%
Senior Management	40%	25%
<b>Employee Average Training Hours</b>		
By Gender		
Male	21.72	120
Female	36.56	0
By Function		
General	37.16	76
Mid-level	19.34	22
Senior Management	0.19	22

\* Only included data of CST Coal



## Reference to HKEX ESG Reporting Guide

KPIs	HKEX ESG Reporting Guide Requirements	Section
<b>A. Environmental</b>		
<b>Aspect A1: Emissions</b>	<p><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 emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p><b>KPI A1.1</b> The types of emissions and respective emissions data.</p> <p><b>KPI A1.2</b> Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity.</p> <p><b>KPI A1.3</b> Total hazardous waste produced (in tonnes) and, where appropriate, intensity.</p> <p><b>KPI A1.4</b> Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.</p> <p><b>KPI A1.5</b> Description of measures to mitigate emissions and results achieved.</p> <p><b>KPI A1.6</b> Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.</p>	<p>Environmental Management</p> <p>Emission Control</p> <p>Emission Control</p> <p>Effluent and Waste</p> <p>Effluent and Waste</p> <p>Emission Control</p> <p>Effluent and Waste</p>
<b>Aspect A2: Use of Resource</b>	<p><b>General Disclosure</b> Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p><b>KPI A2.1</b> Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.</p> <p><b>KPI A2.2</b> Water consumption in total and intensity.</p> <p><b>KPI A2.3</b> Description of energy use efficiency initiatives and results achieved.</p> <p><b>KPI A2.4</b> Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.</p> <p><b>KPI A2.5</b> Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.</p>	<p>Resources Conservation</p> <p>Resources Conservation</p> <p>Water Resources Management</p> <p>Resources Conservation</p> <p>Water Resources Management</p> <p>Resources Conservation</p>
<b>Aspect A3: The Environment and Natural Resources</b>	<p><b>General Disclosure</b> Policies on minimizing the issuers' significant impact on the environment and natural resources.</p> <p><b>KPI A3.1</b> Description of significant impacts of activities on the environment and natural resources and the actions taken to manage them.</p>	<p>Environmental Management; Land Rehabilitation</p> <p>Environmental Management; Land Rehabilitation</p>



KPIs	HKEX ESG Reporting Guide Requirements	Section
<b>B. Social</b>		
<b>Aspect B1: Employment</b>	<p><b>General Disclosure</b> Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer related to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p> <p><b>KPI B1.1</b> Total workforce by gender, employment type, age group and geographical region.</p> <p><b>KPI B1.2</b> Employee turnover rate by gender, age group and geographical region.</p>	Labour Standards
<b>Aspect B2: Health and Safety</b>	<p><b>General Disclosure</b> Information on:</p> <p>(a) the policies; and</p> <p>(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.</p> <p><b>KPI B2.1</b> Number and rate of work-related fatalities.</p> <p><b>KPI B2.2</b> Lost days due to work injury.</p> <p><b>KPI B2.3</b> Description of occupational health and safety measures adopted, how they are implemented and monitored.</p>	Health and Safety
<b>Aspect B3: Development and Training</b>	<p><b>General Disclosure</b> Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.</p> <p><b>KPI B3.1</b> The percentage of employees trained by gender and employee category.</p> <p><b>KPI B3.2</b> The average training hours completed per employee by gender and employee category.</p>	Training and Development
<b>Aspect B4: Labour Standards</b>	<p><b>General Disclosure</b> Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child or forced labour.</p> <p><b>KPI B4.1</b> Description of measures to review employment practices to avoid child and forced labour.</p> <p><b>KPI B4.2</b> Description of steps taken to eliminate such practices when discovered.</p>	Labour Standards



KPIs	HKEX ESG Reporting Guide Requirements	Section
<b>Aspect B5: Supply Chain Management</b>	<b>General Disclosure</b> Policies on managing environmental and social risks of the supply chain	Supply Chain Management
	<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 Management
<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.	Product Responsibility
	<b>KPI B6.3</b> Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
	<b>KPI B6.4</b> Description of quality assurance process and recall procedures.	Product Responsibility
	<b>KPI B6.5</b> Description of consumer data protection and privacy policies, how they are implemented and monitored.	Product Responsibility
	<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 bribery, extortion, fraud and money laundering.	Anti-corruption
<b>Aspect B7: Anti- corruption</b>	<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.	Anti-corruption
	<b>KPI B7.2</b> Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Anti-corruption
<b>Aspect B8: Community Investment</b>	<b>General Disclosure</b> 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.	Community Investment
	<b>KPI B8.1</b> Focus areas of contribution.	Community Investment
	<b>KPI B8.2</b> Resources contributed to the focus area.	Community Investment

