



APPENDIX 2: HONG KONG STOCK EXCHANGE ESG GUIDE CONTENT INDEX

Subject Areas, Aspects, General Disclosures and KPIs	Page	Notes and relevant policies
Mandatory Disclosure Requirements (MDR)		
MDR 13	A statement from the board containing the following elements: (a) a disclosure of the board's oversight of ESG issues; (b) 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 (c) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	18-19
MDR 14	A description of, or an explanation on, the application of the (a) Materiality, (b) Quantitative, (c) Consistency reporting principles.	10-12
MDR 15	Reporting boundaries of the ESG report and the process of setting them.	8
A. Environmental		
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.	20-22
		<ul style="list-style-type: none"> • Environmental policy  • Supplier Code of Conduct  <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste during the year.</p>
KPI A1.1	The types of emissions and respective emissions data.	54, 98-103
KPI A1.2	Direct (scope 1) and energy indirect (scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity.	54, 98-103
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	72, 100
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	72, 100
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	51-65
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.	72-76

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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.	20	<ul style="list-style-type: none"> • Sustainability Policy • Environmental Policy • Supplier Code of Conduct
KPI A2.1	Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.	98-100	
KPI A2.2	Water consumption in total and intensity.	102	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	51-62	Energy efficiency is embedded in the scope 1 and 2 emissions reduction targets and initiatives.
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.		96% of water consumption relates to the Infrastructure division. Based on the water risk framework of the World Resources Institute's publication on financial risks from water constraints on power generation, the Group currently has no production plants/sites located in water-stressed areas, and operations are considered low risk. For the most water-intensive operations (mostly in power generation), these businesses are reusing wastewater and rainwater at power stations, adopting water-efficient appliances within premises and preserving water quality by reducing discharge.
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	102	Packaging material intensity is only relevant to the Retail division.
Aspect A3: The Environment and Natural Resources			
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	20	<ul style="list-style-type: none"> • Sustainability Policy • Environmental Policy • Supplier Code of Conduct
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	50-76	
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.	20	<ul style="list-style-type: none"> • Sustainability Policy • Environment Policy
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.	50-76	

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B. Social			
Employment and Labour 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.	20	<ul style="list-style-type: none"> • Code of Conduct • Board Diversity Policy <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare during the year.</p>
KPI B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	80-81, 104-107	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	104	
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.	20	<ul style="list-style-type: none"> • Health and Safety Policy <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning providing a safe working environment and protecting employees from occupational hazards during the year.</p>
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	104	
KPI B2.2	Lost days due to work injury.	104	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	90-93	
Aspect B3: Development and Training			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	20	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	104-107	
KPI B3.2	The average training hours completed per employee by gender and employee category.	106-107	

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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.	20 <ul style="list-style-type: none"> • Human Rights Policy • Modern Slavery and Human Trafficking Statement • Supplier Code of Conduct <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning preventing child and forced labour during the year.</p>
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	29-30
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	29-30
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	20 <ul style="list-style-type: none"> • Human Rights Policy • Supplier Code of Conduct • Modern Slavery and Human Trafficking Statement
KPI B5.1	Number of suppliers by geographical region.	106
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.	30
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	30
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	30, 44-47 <ul style="list-style-type: none"> • Policy on Appointment of Third Party Representatives
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.	20 <ul style="list-style-type: none"> • Code of Conduct • Policy on Personal Data Governance <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress during the year.</p>
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	104-107
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	106-107

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KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		The Group has appropriate mechanisms and procedures which monitor issues relating to the observation and protection of intellectual property rights.
KPI B6.4	Description of quality assurance process and recall procedures.	34-37	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	24-26	<ul style="list-style-type: none"> • Information Security Policy • Policy on Personal Data Governance

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.	20	<ul style="list-style-type: none"> • Code of Conduct • Anti-Fraud and Anti-Bribery Policy • Policy on Appointment of Third Party Representatives <p>The Group is not aware of any incidents of non-compliance with laws and regulations that may have a significant impact on the Group concerning bribery, extortion, fraud and money laundering during the year.</p>
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.		The were no concluded legal cases regarding corrupt practices brought against the Group or its employees that had a significant impact on the Group in the reporting period.
KPI B7.2	Description of preventive measures and whistleblowing procedures, and how they are implemented and monitored.	22	<ul style="list-style-type: none"> • Whistleblowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff.	22, 104-107	

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.	20	<ul style="list-style-type: none"> • Sustainability Policy • Media, Public Engagement and Donation Policy
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	94-97	Each core business has a set of focus areas relevant to the industries and countries in which they operate. In 2022, community programmes focused on serving the needs of the community increasing economic hardships.
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	94-97	Donations to charitable organisations and by the Company and its subsidiaries during the year amounted to approximately HK\$29 million.