

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

ENVIRONMENTAL, SOCIAL
AND GOVERNANCE
REPORT

2020



About the Report

This is the fourth 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.

The reporting principles of Materiality, Quantitative, Balance, and Consistency underpin the development of this ESG report. Data in this report are analysed to account for year-on-year changes and presented in a way that allows for comparison.

Reporting Guideline

This 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 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 as set out in Appendix 14 of the Listing Rules. Please refer to pages 31 to 44 of the Company’s 2020 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 2019 to 31 March 2020 (the “Year”), including CST Canada Coal Limited (“CST Coal”), a subsidiary owned a coal mine in Canada. The Lady Annie Operation in Australia has been disposed by the Group in July 2019 and therefore excluded from the reporting boundary.

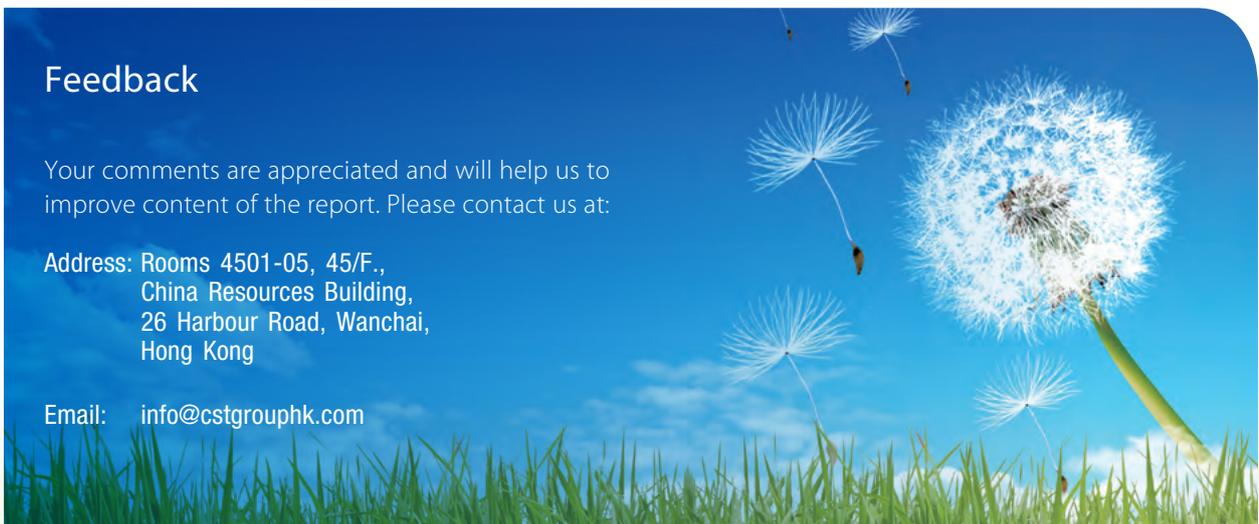
This report aims to be plain, clear and easy-to-read as we have taken into consideration the interests and requirements of different stakeholders to the maximum extent possible in compilation.

Feedback

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

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Email: info@cstgroup.hk.com



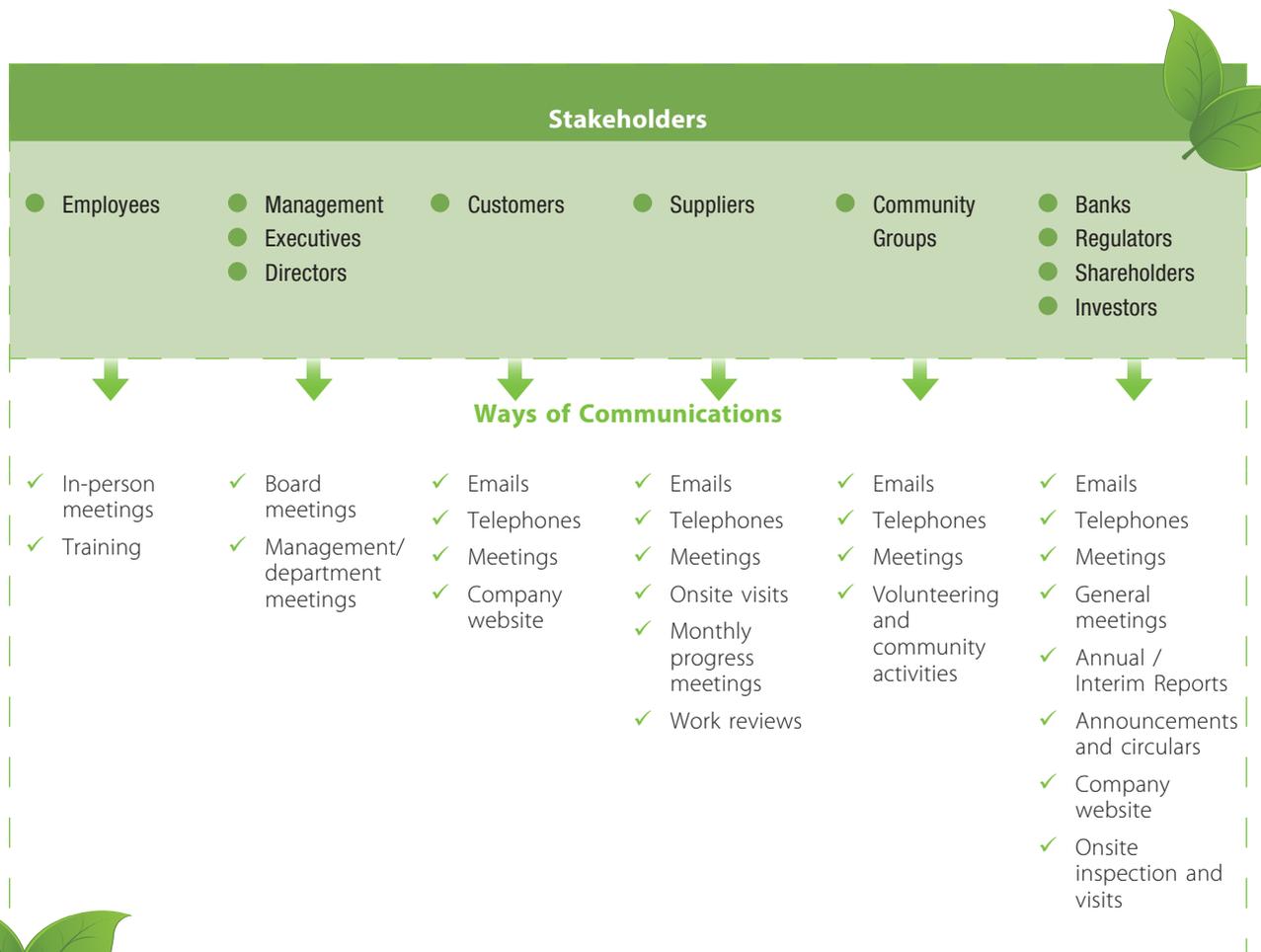


ESG Management Approach

The Group believes that sound management of ESG issues is vital for sustainable development of the Group. Overseen by the board of directors, our ESG team comprises senior management, responsible operating staff and external professional consultants, which monitors and manages ESG issues and related policies.

Stakeholder 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. Engaging stakeholders is an important part of the business process of the Group, in order to identify potential risks and business opportunities. Ongoing communication with key stakeholders is maintained through various channels and it is summarized as below:



Materiality Assessment

We conducted a materiality analysis to understand environmental and social issues that are material to the Group and its stakeholders. Four (4) material topics were identified, reviewed and validated by the senior management. These 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 Management

Environmental compliance is one of the our identified material topics. We ensure compliance with all applicable environmental laws which include, but not limited to, Biodiversity Conservation Act, Environmental Protection and Enhancement Act (EPEA, Alberta, Canada, 2000) ("EPEA") and Water Act (Alberta, 2017). To step up our efforts in this aspect, we continue to implement stringent measures to mitigate the adverse impacts of our business operations on the environment, including the evaluation of management approach incorporated in our operation strategy. The Group requires the same level of environmental commitment from its contractors, including compliance with its environmental stipulations and other relevant laws and regulations.

On an annual basis, CST Coal reports reclamation progress and summarizes the results of reclamation monitoring programs as part of the conservation and reclamation report submitted to the Alberta Energy Regulator ("AER").

The Group's Hong Kong operation generates relatively insignificant environmental impacts since they are predominantly office-based, we remain committed to reducing greenhouse gas emissions and other environmental impacts through active supervision of our environmental performance and continued adoption of green office measures.

We strive to minimise unforeseen impacts of our operations on the natural environment. An emergency response plan outlines the measures necessary for restoring operations and mitigating environmental hazards in case of any emergency circumstances. Ranging from spills, wildfire and wildlife encounter, various emergency procedures commensurate with the nature and severity of the situation are designated. For instance, the plan lays out evacuation procedures to be followed by the Company personnel as well as the relevant government departments to be contacted during emergencies.

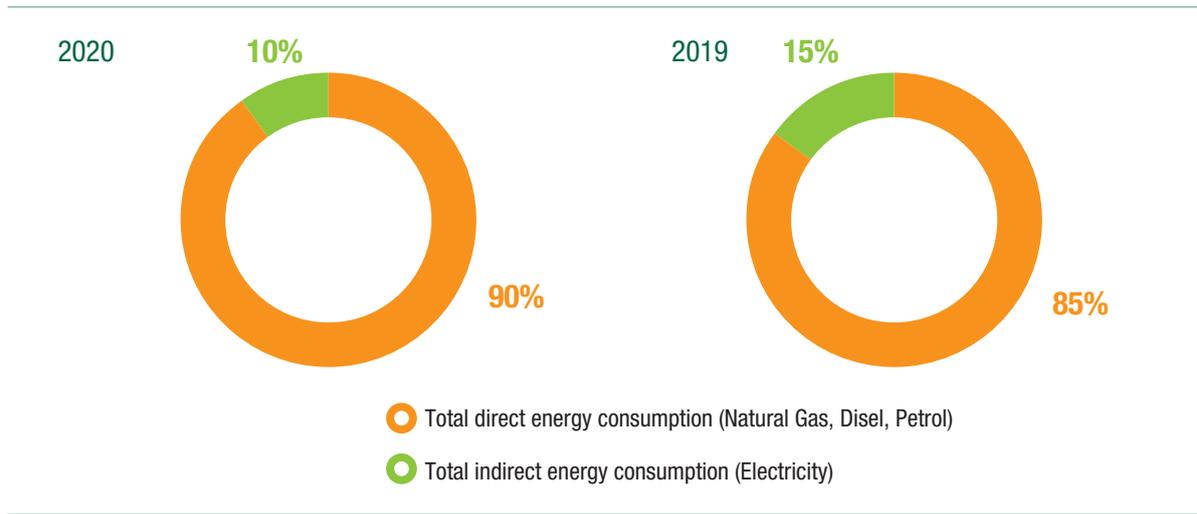
During the Year, the Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. The Group's operation does not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



Energy Consumption

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 1,110,550.75 Gigajoules ("GJ") of energy, of which only 10% was accounted for by indirect energy. The increase in energy consumption was due to the rise in production volume at CST Coal. The overall energy intensity across Hong Kong and Canada operations was 6.39 GJ per USD'000 revenue.

2020 and 2019 Energy Consumption (GJ)



Energy Savings Measures

As an interim measure, CST Coal began upgrading light fixtures throughout its industrial and administration buildings with energy saving LED lights.

In the Hong Kong office of the Group, we endorsed "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 operations.



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 no follow-up actions were needed. A summary of the Group's emissions during the Year is as below:

Pollutants (Unit: tonne)	The Group (includes CST Coal only)
Sulphur oxides (SO _x)	16.45
Nitrogen oxides (NO _x)	125.45
Particulate matter (PM)	8,857.57
Carbon monoxide (CO)	208.77

Greenhouse Gas Emissions

Fuel combustion is the major source from which the Group generates greenhouse gases ("GHG") directly. Indirect GHG emissions are attributed to purchased electricity. During the Year, the Group generated a total of 88,044.42 tonnes of carbon dioxide equivalent ("tCO₂e") of GHG, with intensity of 0.51 tCO₂e/USD'000 revenue.

Water Resources Management

Water use at the CST Coal mine site is regulated by the AER under the terms and conditions of Water Act approvals and other relevant local regulations. CST Coal tracks water consumption for each individual license in a database and reports water consumption on a monthly basis to the Alberta Government via the Water Use Reporting System as a part of environmental compliance at the local level. During the year, the total water consumption was 798,252.00 m³, with water intensity 4.74 m³/USD'000 revenue.



Effluent and Waste

Effluent

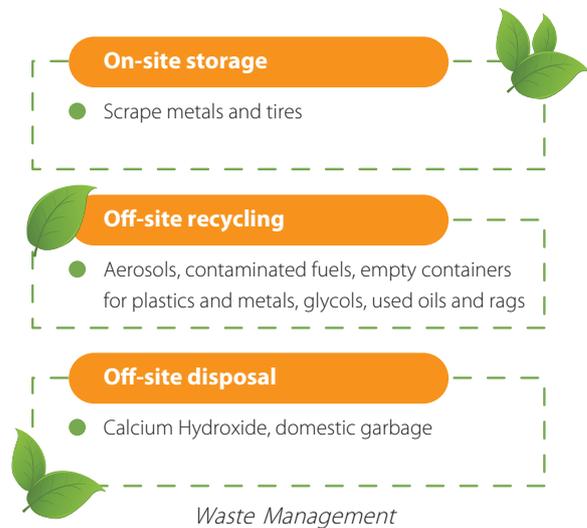
An upgraded system of the Domestic Wastewater Treatment Plant is in place to enhance the performance of wastewater collection and treatment. This modified system has been altered from running in parallel to series and thus increases the contact time for the sludge to facilitate better processing of organic matter, thereby improving water quality being discharged. Wastewater treated in the sewage treatment plant is then transferred to an evaporation pond for further treatment.

During the Year, the Group generated approximately 5,674 m³ of wastewater from its operations in Canada.

Waste

In accordance with the EPEA, CST Coal has a management system in place for handling waste generated from its mining sites. The methods cover the entire gamut from disposal, storage and recycling, with recycling prioritised over disposal. In addition to the monthly inspections carried out regarding the corrective measures taken for waste discharge, inspections of the cleanouts located along the disposal facilities are also conducted.

A government certified disposal facility collects and disposes hazardous wastes generated at CST Coal. During the Year, the Group's operations in Canada generated approximately 7,185.45 tonnes of non-hazardous waste and 26.43 tonnes of hazardous waste. The increase in waste is mostly attributed to the expansion of CST Coal's operations. The total quantity of non-hazardous waste recycled was 2,802.32 tonnes constituting approximately 39% of the total waste. The amount of solid waste generated in the Hong Kong office was considered insignificant due to its office-based operations. Relevant data was not available as the wastes are collected by building management.



Our People

Health and Safety

Providing a safe work environment to employees is of paramount importance. In addition to adhering to applicable laws and regulations including but not limited to Canada Occupational Health and Safety Regulations and Province of Alberta Occupational Health and Safety Act and Regulation and Code (2018), CST Coal's Health and Safety Policy illustrates the safety rules, procedures and regulations we expect all employees, contractors and authorized visitors to strictly comply with. The policy specifies the leadership role CST Coal takes in developing and maintaining safe work practices and the responsibilities each stakeholder group should shoulder.

CST COAL RESPONSIBILITIES	MANAGEMENT RESPONSIBILITIES	EMPLOYEE RESPONSIBILITIES
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Make legislated acts, regulations and safety policies for all stakeholders	<input type="checkbox"/> Report unsafe or harmful work site acts or conditions	<input type="checkbox"/> Comply with safety regulations and practices
<input type="checkbox"/> Provide trainings to all employees in safe work practices and hazard awareness	<input type="checkbox"/> Ensure all known and foreseeable hazards are advised	<input type="checkbox"/> Report hazardous work conditions
<input type="checkbox"/> Inspect and assess all working locations regularly	<input type="checkbox"/> Ensure adequate controls including use of Personal Protective Equipment are utilised	

Responsibilities on Occupational Health and Safety

Furthermore, our health, environmental and safety management system is implemented to manage relevant issues. We continue to employ specific mining-site measures to eliminate safety hazards in places where we have operation. In conjunction with this system, the CST Coal Emergency Response Plan is enacted to govern the conduct of emergency operations.

During the Year, CST Coal recorded around fifty-two (52) lost days due to work injuries. 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

It is essential to ensure that our employees build abilities to properly carry out the correct procedures in the event of occurrence of safety hazards and emergencies. In this regard, we spare no efforts in providing essential safety training to all employees regarding rescue knowledge, with diverse training sessions provided for different levels of workers.

Listed below are three (3) major categories of safety training regularly conducted at CST Coal:

SAFETY ORIENTATION	SUPERVISORY TRAINING	DEPARTMENT TRAINING
<ul style="list-style-type: none"> <input type="checkbox"/> To new hires on the first day they report for duty <input type="checkbox"/> Training items include safety and environmental responsibilities, regulations etc. 	<ul style="list-style-type: none"> <input type="checkbox"/> Incident Investigation and Reporting <input type="checkbox"/> Mine Supervisor Education Program <input type="checkbox"/> Leadership training for safety excellence 	<ul style="list-style-type: none"> <input type="checkbox"/> A site orientation is provided to all new hires at the department <input type="checkbox"/> Following the orientation, on-the-job training begins

Labour Standards

Safeguarding the wellbeing and satisfaction of our employees is our foremost task. The Group strictly complies with the relevant laws and regulations to prevent any form of discrimination against one’s age, gender, marital status, race, religion and disability. In our Canada operations, we are abided by the Employment Equity Act, The Province of Alberta Occupational Health and Safety Act, Regulation and Code (2018) and Convention on the Rights of the Child. In Hong Kong, we also adhere to the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), in conjunction with the effort we spend on prohibiting employment of child or forced labour. During the Year, there were no reported cases regarding child or forced labour.

We are dedicated to cultivating a work environment free of violence and harassment of any sort where employees are treated with respect and dignity. To this end, CST Coal’s Workplace Harassment and Violence Prevention Policy outline the plans for preventing such misconducts. The policy stipulates comprehensive procedures for addressing a complaint, should any harassment incident happen, including filing a complaint to the supervisor or Human Resource Department. The complaint is required to be resolved within three (3) business days. Wherever possible and appropriate, the complaint could be subject to mediation or further investigation. The substantiation of a complaint is followed by corrective action imposed on the employee found guilty.

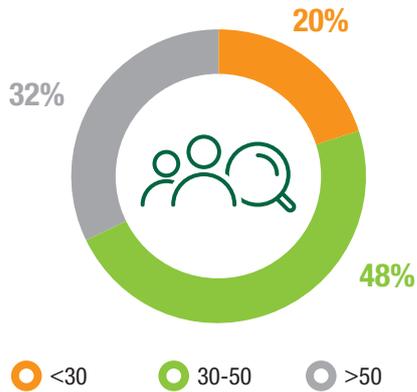
During the Year, the Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits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



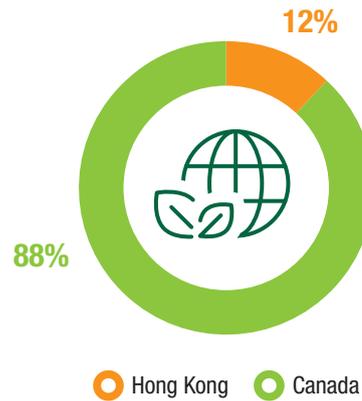
Employee Profile

During the Year, the Group had a total of 351 employees, with 43 (12%) located in Hong Kong and 308 (88%) in Canada. The proportion of male to female employees is approximately 78:22. Almost 25% of employees are at managerial level, while others are general staff.

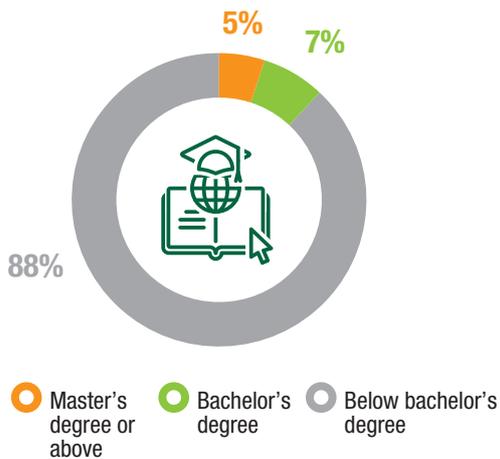
Age Profile



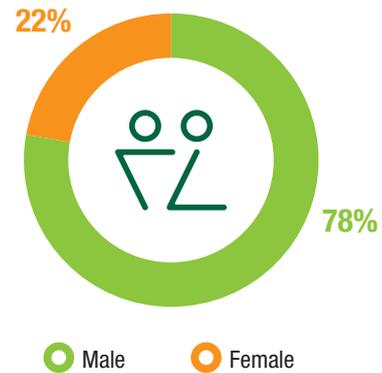
Geographical Profile



Education Profile

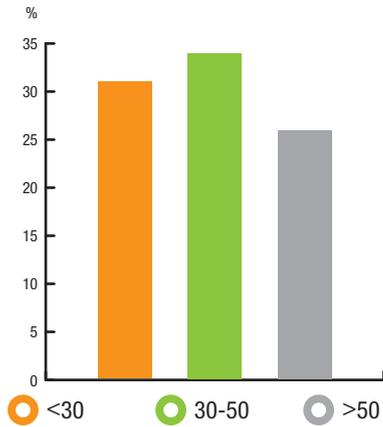


Gender Profile

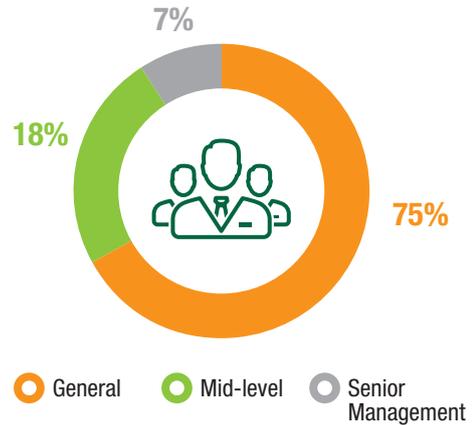




Turnover Rate by Age Category



Functional Profile



A competent and competitive team is the cornerstone of the Group’s success. As such, our Recruitment Policy requires that talents are acquired based on merit. The Group ensures only candidates’ professionalism and expertise are the sole consideration throughout the interview and shortlisting processes. Putting employees’ health and workplace safety at the forefront, we require new employees at CST Coal mines to undergo medical examination and alcohol and drug tests before reporting on duty.

To attract and retain talents, the Group offers competitive remuneration packages including statutory benefits. We review our remuneration packages periodically with reference to the Group’s operating achievements, individual performance and market information.

Training and Development

The Group attaches great importance to developing the expertise and professionalism of its staff for meeting daily operations needs. During the Year, 94% of the workforce participated in training programmes at CST Coal, with a total of 4,303 training hours. Training profile by gender and functional distribution is presented in the “Performance Data Summary — Training and Development” on page 16.

The training sessions are reviewed and upgraded periodically through a training needs analysis. We review and assess employees’ performance on an annual basis and offer outstanding employees promotion opportunities and rewards.



Operational Excellence

Supply Chain Management

A strategic supplier management system has enabled the Group to build and sustain a cooperative relationship with our suppliers and business partners. Acknowledging the environmental and social risk along the supply chain, an all-rounded system is used to qualify, manage, engage and monitor the suppliers.

Along with the product and service quality, we prioritise commitments of the suppliers and contractors to the environment, health and safety in the selection criteria. Such an approach lubricates the incorporation of human health and environmental concerns into our business whilst mitigating the adverse impact generated in the supply chain.

Standard operating procedures are provided to our subcontractors to set the seal on the acceptance of works. For instance, quality checking of deliverables against contract requirements and specification, provision of counter-checking of completion information and execution of sample tests.

Effective oversight enhances quality control management of general specifications and work contractors. The Group enforces on-site inspections, monthly progress meetings and work reviews with corresponding parties, aiming to communicate our requirements to suppliers effectively.

Regular monitoring and evaluation serve as the supplemental stage in which performance assessment is carried out. All identified deficiencies are documented with recommended corrective actions to advance the services provided by the supplier. A third-party organisation is appointed for review when necessary.

Product Responsibility

The Group is committed to maintaining product quality and meeting customer needs. Prior to product delivery, quality assurance procedures are adopted to standardise the quality checking processes followed by quality inspection of the final products by independent personnel. The rights of the customer are protected by the recovery policy and after-sales service. We maintain regular communications with customers through emails and telephone calls to collect their feedback.

To optimise the trusting relationship with customers, we undertake serious measures to prevent leakage of customer information. The Group strictly follows relevant laws and regulations and privacy ordinance to preserve customer confidentiality, ensuring no information is disclosed without the approval of data owners. Employees must abide by the regulations and ensure all information and data are protected suitably, including but not limited to trade secrets, customers, supplier and other proprietary information.

To the best of our knowledge, the Group did not contravene any laws and regulations that have a significant impact on the Group relating to health and safety and privacy matters regarding products and services provided and methods of redress.



Anti-corruption

The Group sets high expectations of our employees in terms of integrity and honesty and prohibits any and all forms of corruption such as bribery, extortion, fraud and money laundering.

The Employee Code of Conduct is established to lay down relevant anti-corruption policies with preventive measures. All levels of staff, including directors, management and general staff are required to strictly adhere to and abide by the Code of Conduct. Employees must not undertake other paid employment or any courses that constitute a conflict of interest without prior written consent of the Group management.

The provision of well-defined channels enables employees to report suspicious business irregularities. All reported cases are independently investigated and followed up properly and confidentially. Contract termination may take place 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 and was not involved in any corruption cases.

Community Investment

The Group is committed to shoulder its social responsibility whilst pursuing business growth. We engage with the community to enhance the well-being of local communities and ensure sustainable use of local resources.

CST Coal has executed with two local Aboriginal Groups Community Impact Benefit Agreements towards addressing diversified areas, such as communication and community relations, education and training, employment and compensation, environmental management, historical use and traditional practices, and economic development. Through the process of communications, information exchange and advancement of sustainable operation and management, we ensure that appropriate and adequate consideration to the local interests and value has been incorporated in CST Coal business strategy.

To thrive sustainably together with our communities, we continually encourage employees to participate in voluntary activities and give back to society.



Performance Data Summary

Environmental Performance

	2020 ¹	2019	Lady Annie (Contractor)
	The Group	The Group	
Total Resources Consumption (GJ)	1,110,550.75	281,370.00²	—
Electricity (kWh)	30,388,770.25	11,600,509.90 ²	—
Petrol (Litre)	351,279.37	117,281.00	340.00
Diesel (Litre)	15,142,390.00	2,556,211.00	491,000.00
Natural Gas (GJ)	447,783.00	144,345.00	—
Energy Intensity (GJ/USD'000 revenue)	6.39	7.28 ²	—
Water (m ³)	798,252.00*	103,262.00*	—
Water Intensity (m ³ /USD'000 revenue)	4.74*	4.30*	—
Emissions			
Total GHG Emissions (tCO ₂ e)	88,044.42	17,720.10 ³	—
GHG Intensity (tCO ₂ e/USD'000 revenue)	0.51	0.46	—
Air Pollutants (tonne)			
Sulphur oxides (SOx)	16.45	0.67	3.68
Nitrogen oxides (NOx)	125.45	19.99	5,277.91
Particulate matter (PM)	8,857.57	592.35	PM2.5: 497.45 PM10: 459.12
Carbon monoxide (CO)	208.77	19.56	1,808.17
Polycyclic aromatic hydrocarbons (PAHs)	—	—	0.19
Volatile organic compounds (VOCs)	—	—	489.23
Wastes			
Non-hazardous Waste (tonne)	7,185.45	189.59	3.50
Total Disposed (tonne)	4,383.13	72.77	—
Total Recycled (tonne)	2,802.32	116.82	3.50
Hazardous Waste (tonne)	26.43	—	—
Wastewater (m ³)	5,674.00	1,965.00	—

* Only included data of CST Coal

¹ Performance data of the Group for 2020 include CST Coal and the Hong Kong office. The Group had disposed Lady Annie Operation in Australia in July 2019.

² Total resources consumption, electricity consumption and energy intensity of the Group in 2019 are restated.

³ Total GHG emissions of the Group in 2019 is restated.



Workforce Demographics

	2020	2019	Lady Annie (Contractor)
	The Group	The Group	
Total Headcount	351	252	25
By Gender			
Male	78%	78%	96%
Female	22%	22%	4%
By Age			
<30	20%	13%	12%
30–50	48%	50%	68%
>50	32%	37%	20%
By Function			
General	75%	67%	76%
Mid-level	18%	24%	8%
Senior Management	7%	9%	16%
By Education			
Below Bachelor's Degree	88%	86%	20%
Bachelor's Degree	7%	8%	80%
Master's Degree or above	5%	6%	0%
Employee Turnover Rate[#]	31%	10%	12%
By Gender			
Male	32%	—	—
Female	26%	—	—
By Age			
<30	31%	9%	33%
30–50	34%	13%	12%
>50	26%	5%	0%
Employee New Hire Rate[#]	60%	—	—
By Gender			
Male	61%	—	—
Female	59%	—	—
By Age			
<30	76%	—	—
30–50	64%	—	—
>50	45%	—	—

[#] Employee turnover rate/new hire rate = (no. of employees left/hired) divided by total no. of employees of the gender/age category



Health and Safety

	2020	2019	Lady Annie (Contractor)
	The Group	The Group	
Lost days due to work-related injury	52 days	3 days	9 days
Work-related fatalities	0	0	0
Safety training (Person-times)	13.97	10.00	11.00
Safety training hours	4,303 hrs	2,544 hrs	81 hrs

Training and Development

	2020	2019	Lady Annie (Contractor)
	The Group*	The Group*	
Employee Training Coverage	94%	85%	36%
By Gender			
Male	96%	84%	38%
Female	90%	91%	0%
By Function			
General	100%	86%	37%
Mid-level	88%	96%	50%
Senior Management	40%	40%	25%
Employee Average Training Hours			
By Gender			
Male	13.58	21.72	120.00
Female	19.95	36.56	0
By Function			
General	14.18	37.16	76.00
Mid-level	19.00	19.34	22.00
Senior Management	2.50	0.19	22.00

* Only included data of CST Coal



HKEX ESG Content Index

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



KPIs	HKEX ESG Reporting Guide Requirements	Section
B. Social		
Aspect B1: Employment	<p>General Disclosure Information on:</p> <p>(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.</p> <p>KPI B1.1 Total workforce by gender, employment type, age group and geographical region.</p> <p>KPI B1.2 Employee turnover rate by gender, age group and geographical region.</p>	Labour Standards
Aspect B2: Health and Safety	<p>General Disclosure Information on:</p> <p>(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.</p> <p>KPI B2.1 Number and rate of work-related fatalities.</p> <p>KPI B2.2 Lost days due to work injury.</p> <p>KPI B2.3 Description of occupational health and safety measures adopted, how they are implemented and monitored.</p>	Health and Safety
Aspect B3: Development and Training	<p>General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.</p> <p>KPI B3.1 The percentage of employees trained by gender and employee category.</p> <p>KPI B3.2 The average training hours completed per employee by gender and employee category.</p>	Training and Development



KPIs	HKEX ESG Reporting Guide Requirements	Section
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 or forced labour.	Labour Standards
	KPI B4.1 Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
	KPI B4.2 Description of steps taken to eliminate such practices when discovered.	Labour Standards
Aspect B5: Supply Chain Management	General Disclosure Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
	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.	Supply Chain Management
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.	Product Responsibility
	KPI B6.3 Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
	KPI B6.4 Description of quality assurance process and recall procedures.	Product Responsibility
	KPI B6.5 Description of consumer data protection and privacy policies, how they are implemented and monitored.	Product Responsibility
	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.
	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.	Anti-corruption
	KPI B7.2 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Anti-corruption



KPIs	HKEX ESG Reporting Guide Requirements	Section
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.	Community Investment
	KPI B8.1 Focus areas of contribution.	Community Investment
	KPI B8.2 Resources contributed to the focus area.	Community Investment
