

CST GROUP LIMITED 中譽集團有限公司

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



Environmental, Social and
Governance Report

2021

About the report

This is the annual Environmental, Social and Governance (the “ESG”) Report of CST Group Limited (hereafter 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 and Principles

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

The reporting principles of Materiality, Quantitative, Balance, and Consistency underpin the development of this ESG report, with details as follows:



Materiality

We undertake stakeholder engagement and materiality assessment to identify material ESG topics and ensure that stakeholders’ concerns are addressed in this report.



Quantitative

Data in this report are analysed to account for year-on-year changes and presented in a way that allows for comparison. Please refer to the “Performance Data Summary” of this report for references used in calculating the environmental performance indicators.



Balance

We disclose the Group’s efforts and performance on each topic in a transparent manner for stakeholders’ review.



Consistency

In order to maintain comparability of information, unless otherwise stated, the disclosure and statistical methods in this report are consistent with those in the past and are presented in a way that allows meaningful comparison.

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. For more information, please refer to pages 34 to 46 of the Company’s 2021 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 2020 to 31 March 2021 (the "Year"), including CST Canada Coal Limited ("CST Coal"), a subsidiary with a coal mine in Canada.

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:

Address: Rooms 4501-05, 45/F.,
China Resources Building,
26 Harbour Road,
Wanchai, Hong Kong

Email: info@cstgroup.hk



ESG Management Approach

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

Stakeholder Engagement

The Group is dedicated to achieving sustainable and long-lasting business growth, while pursuing and creating positive change in the marketplace and among its customers, its people and the local community. Participation of stakeholders is an essential part of the business process as it helps identify potential risks and business opportunities. We have regular communication with key stakeholders which is maintained through various channels and it is summarized as below:

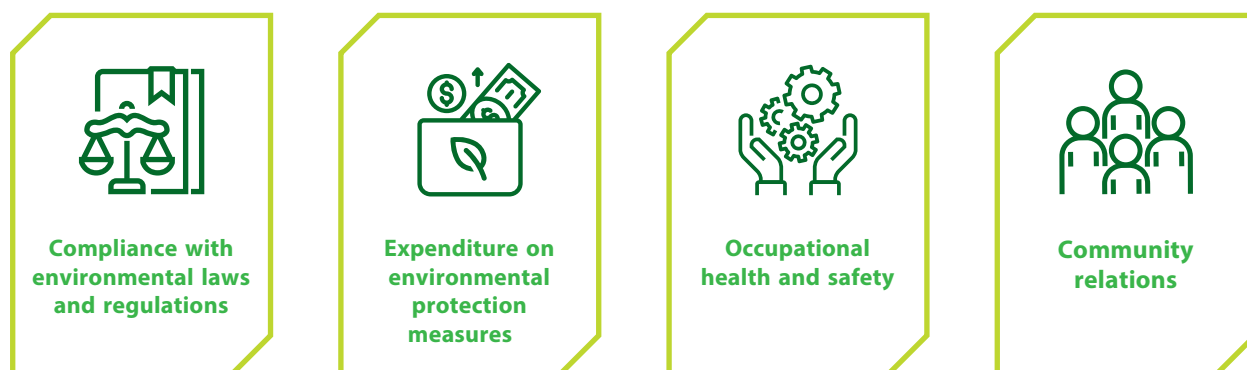
Stakeholders					
<ul style="list-style-type: none"> Employees 	<ul style="list-style-type: none"> Management Executives Directors 	<ul style="list-style-type: none"> Customers 	<ul style="list-style-type: none"> Suppliers 	<ul style="list-style-type: none"> Community Groups 	<ul style="list-style-type: none"> Banks Regulators Shareholders Investors
↓	↓	↓	↓	↓	↓
Ways of Communications					
<ul style="list-style-type: none"> ✓ Meetings and work review ✓ Training ✓ Company activities 	<ul style="list-style-type: none"> ✓ Board meetings ✓ Management/department meetings 	<ul style="list-style-type: none"> ✓ Emails ✓ Telephones ✓ Meetings ✓ Company website 	<ul style="list-style-type: none"> ✓ Emails ✓ Telephones ✓ Meetings ✓ Onsite visits ✓ Monthly progress meetings ✓ Work reviews 	<ul style="list-style-type: none"> ✓ Emails ✓ Telephones ✓ Meetings ✓ Volunteering and community activities 	<ul style="list-style-type: none"> ✓ Emails ✓ Telephones ✓ Meetings ✓ General meetings ✓ Annual/Interim Reports ✓ Announcements and circulars ✓ Company website ✓ Onsite inspection and visits





Materiality Assessment

The Group conducted a materiality analysis to identify and 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.



Environmental Management

Engaging in mining activities, the Group understands the importance of environmental compliance and regards it as a material topic. The Group is committed to comply all related laws and regulations, including but not limited to The Canadian Environmental Protection Act, 1999, Alberta Energy Regulator ("AER") and Environmental Emergency Regulations.

The Group continuously finetunes its environmental management approach to minimise the impacts of its operations on environment. CST Coal mine site is regulated by the AER under terms and conditions of the Water Act approvals and other relevant local regulations. CST Coal submits an annual Conservation and Reclamation report to the AER that details reclamation progress and analyses the outcomes of reclamation monitoring programs. We have an environmental policy in place to ensure how our operation is conducted in an environmentally responsible and sustainable manner. We require the same level of environmental commitment from our contractors, including compliance with environmental stipulations and other relevant laws and regulations.

We endeavour to keep the impact of our operations as low as possible on the environment. An emergency response plan has been formulated that outlines the essential practices to be followed for restoration of operations and mitigation of environmental threats. Various emergency procedures are assigned for spills, wildfires, and wildlife encounters, depending on the nature and severity of the issue. The plan specifies evacuation steps to be followed by Company's staff as well as the appropriate government departments to be called in when there is an event of an emergency nature.

The Group's operations in Hong Kong are mainly office-based and have relatively less significant impact towards the environment, we adopts green office practices to minimise its greenhouse gas (GHG) emissions and environmental impacts. The Group's operations do not involve the use of packaging materials.

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 GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.



Emission Control

Air Emissions

The Group's air emissions consist of mobile emissions from vehicles and emissions from the coal mining business. During the Year, the Group fully complied with limits prescribed by the government and no contraventions occurred. We regularly conduct manual stack surveys, ambient air quality monitoring and dust fall monitoring to make sure our emissions do not exceed the applicable standard and comply with the Canadian Environmental Protection Act, 1999 and air emissions regulations. A summary of the Group's emissions during the Year is as below:

Pollutants (Tonnes)	The Group
Sulphur oxides (SO _x)	0
Nitrogen oxides (NO _x)	33.04
Particulate matter (PM)	3,340.83
Carbon monoxide (CO)	108.47

GHG Emissions

The major source of direct GHG generated by the Group is fuel combustion while indirect GHG emissions are mainly contributed by the purchased electricity. To reduce the GHG emissions, we conduct environmental monitoring and assess and review the efficiency of our environment-protection related actions. Throughout the Year, the Group generated a total of 40,369.85 tonnes of carbon dioxide equivalent (CO₂e) of GHG (2020: 88,044.42 tonnes CO₂e), with intensity of 0.76 tonnes CO₂e per USD'000 revenue.

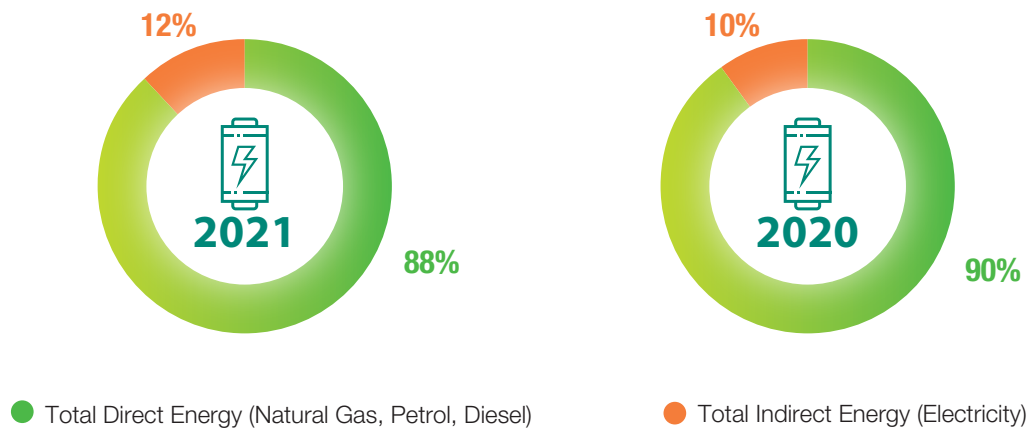
Energy Consumption

Major components of energy consumption of the Group are natural gas, diesel, petrol and purchased electricity. During the Year, the energy consumption was 567,978.04 gigajoules (GJ) or 157,771,678.55 kWh equivalent (2020: 1,110,550.75 GJ), of which 12% was indirect energy and the rest was direct energy. The overall energy intensity of the Company is 10.66 GJ per USD'000 revenue, or 350.55 kWh per USD'000 revenue equivalent.

Energy Consumption	Hong Kong Office	CST Coal	Total
Direct Energy			
Natural Gas (GJ)	—	245,877.00	245,877.00
Petrol (L)	11,754.37	145,460.89	157,215.26
Diesel (L)	—	6,977,462.40	6,977,462.40
Indirect Energy			
Electricity (kWh)	63,593.39	18,620,370.00	18,683,963.39
Total energy consumption (GJ)	603.57	567,374.47	567,978.04



2021 and 2020 Energy Consumption (GJ)



Energy Savings Measures

To understand how energy gets consumed at the coal mine and identify opportunities for reducing energy consumption, we will schedule an energy audit next year. As an interim measure, CST Coal continues to upgrade light fixtures throughout its industrial and administration buildings with energy saving LED lights.

We also aim to enhance energy efficiency and reduce energy consumption at our offices. In the Hong Kong office, we commit to promote energy saving and greener lighting by supporting “Energy Saving Charter on Indoor Temperature” and “Energy Saving Charter on No Incandescent Light Bulb”.

Water Resources Management

CST Coal manages and regulates its water usage at mine sites according to terms and conditions stipulated in Water Act approvals and by the AER and other related local regulations. We track and record water consumption against each individual license and are obligated to report details on a monthly basis to the Alberta Government via the Water Use Reporting System. During the Year, water consumption in CST Coal amounted to 258,019.00 m³ (2020: 798,252.00 m³), with an intensity 9.18 m³ per USD'000 revenue.

Effluent and Waste

Effluent

CST Coal has upgraded its Domestic Wastewater Treatment Plant to ensure better processing of sewage. It has changed from running in parallel to running in series, which provides an extended contact time for sludge to process organic matter. It thus enhances the quality of water being discharged. Wastewater is treated at a sewage treatment plant and transferred to an evaporation pond. Weekly inspection regarding the corrective measures taken for waste discharge are carried out. Moreover, the system receives wash downs as well as scheduled draining and cleaning of the wastewater cells periodically to ensure sludge is not accumulated inside the cell and the quality of water being discharged.

During the Year, the Group generated approximately 2,488.00 m³ of wastewater (2020: 5,674.00 m³) from its operations in Canada.

Waste

CST Coal has a comprehensive waste management system that encompasses recycling, storage and waste disposal, with recycling being assigned priority over disposal. The waste managed were in accordance with Environmental Protection and Enhancement Act approval. Monthly inspection regarding the corrective measures taken for waste discharge are carried out.

Hazardous waste generated by CST Coal is collected and disposed of in a government certified disposal facility. During the Year, the Group's operations in Canada generated approximately 469.63 tonnes of non-hazardous waste (2020: 7,185.45 tonnes) and 10.29 tonnes of hazardous waste (2020: 26.43 tonnes). The total quantity of non-hazardous waste recycled was 324.89 tonnes constituting approximately 67.70% of the total waste.

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



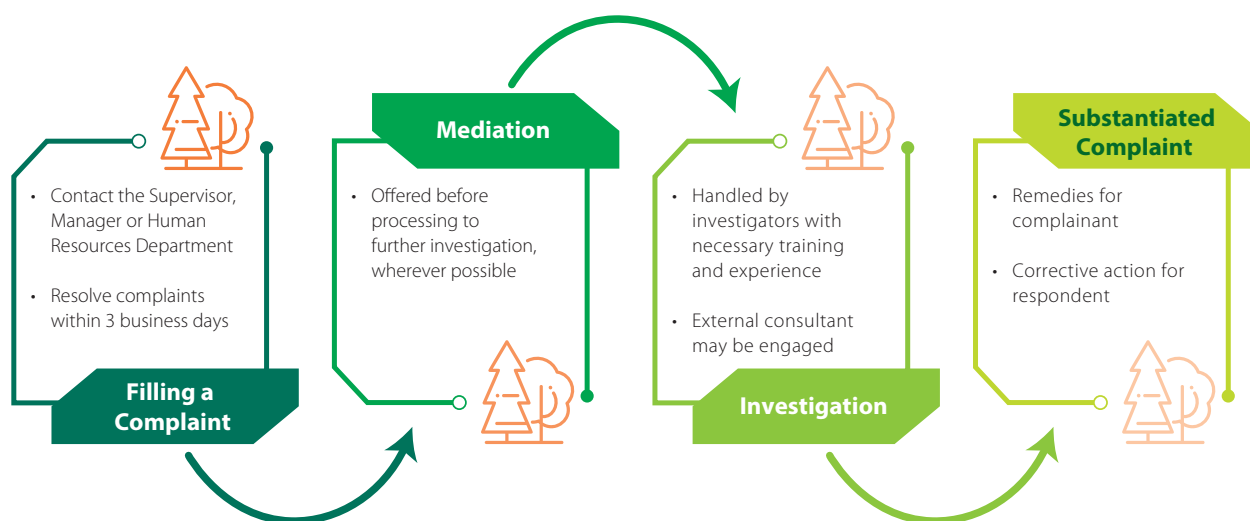


Our People

Employment Practices

The Group respects the rights of its employees and adheres to fair employment practices. We strictly comply with relevant laws and regulations, including but not limited to the Hong Kong Employment Ordinance and Minimum Wage Ordinance, as well as Canada's Labour Code, Employment Equity Act and Convention on the Rights of the Child. We adopt a transparent Recruiting Policy, hiring employees based on their experience, knowledge, aptitude, education and whether the candidates are fit with our corporate culture, and verify the identity of all job applicants before hiring to prevent the use of child labour and forced labour.

We are committed to providing a safe workplace free of harassment and violence. Our Workplace Harassment and Violence Prevention Policy outlines the prevention plan to ensure all employees are treated with respect and dignity. The policy stipulates comprehensive procedures for addressing relevant complaints. All complaints are handled in compliance with the Personal Information Privacy Act to ensure privacy and confidentiality.



Procedures for Addressing a Harassment Complaint

During the Year, we were not aware of any violation of laws and regulations related to employment practices that have a significant impact on the Group.

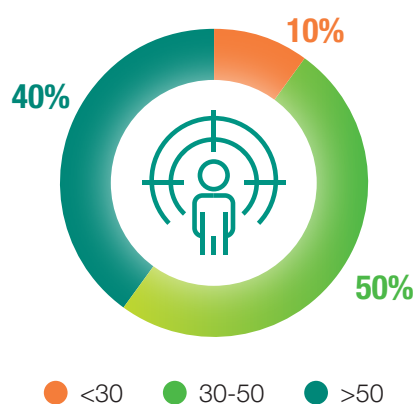
Employee Management

To attract and retain talents, the Group offers competitive remuneration packages including statutory benefits. We review remuneration packages periodically with reference to the Group's operating achievements, individual performance, and market information. We review and assess employees' performance on an annual basis and offer promotion opportunities and rewards to outstanding employees.

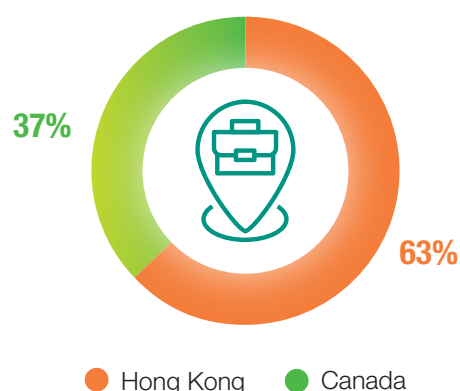
Due to the suspension of coal mining operations in Canada, as well as the social distancing measures during the outbreak of the Coronavirus disease 2019 (COVID-19), routine training programmes at CST Coal were suspended. We will continue to provide training to our employees, with periodical training needs analysis to review and upgrade the training programmes when circumstances allow.

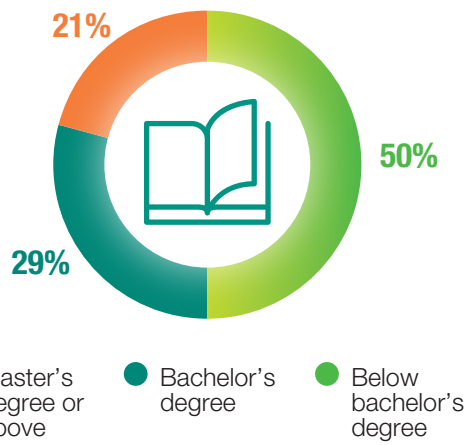
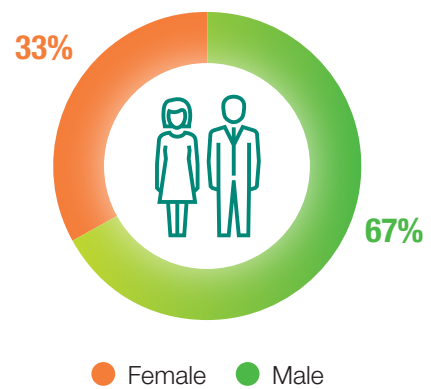
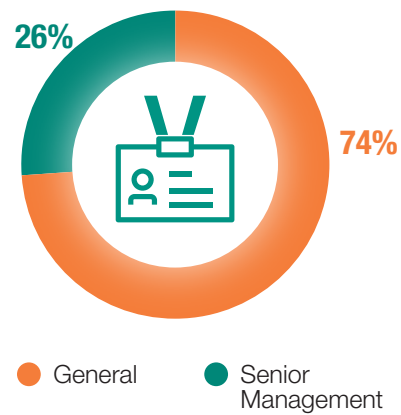
During the Year, the Group had a total of 70 employees, with 44 (63%) located in Hong Kong and 26 (37%) in Canada. The proportion of male to female employees is approximately 67:33. Approximately half of the employees were between the age of 30 to 50. Almost 26% of employees are at managerial level, while others are general staff.

Age Profile



Geographical Profile

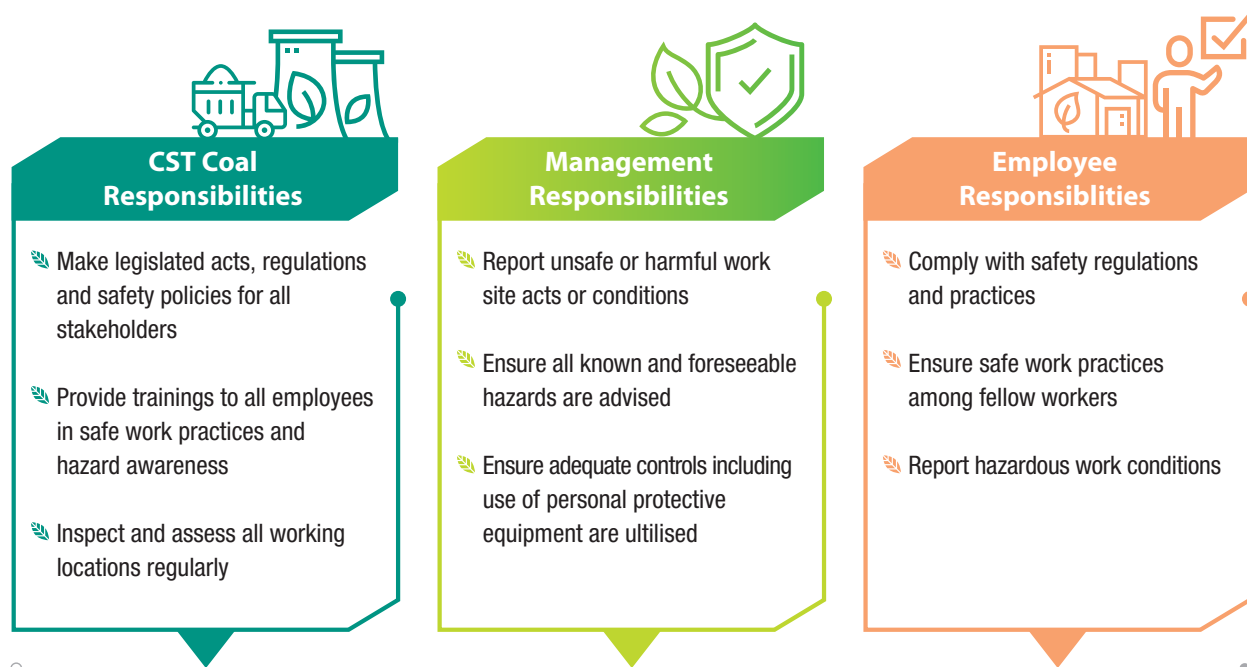


**Education Profile****Gender Profile****Functional Profile**

Health and Safety

Healthy and safe workplace remain an integral part of our business. We provide a safe workplace to our employees by adhering to applicable laws and regulations in Hong Kong as well as Canada, including but not limited to the Occupational Safety and Health Ordinance of Hong Kong, Canada Occupational Health and Safety Regulations, and Province of Alberta Occupational Health and Safety Act, Regulation and Code (2018).

Our Health and Safety Policy summarizes the key responsibilities of each stakeholder group at CST Coal, including management, employees, contractors, and authorized visitors, for creating and maintaining a safe workplace, which all stakeholder groups should comply.



Responsibilities of each stakeholder group on Occupational Health and Safety

We have implemented a health, environmental and safety management system for managing relevant issues. Mining-site specific measures are employed continually to eliminate safety hazards. Jointly with the system, the CST Coal Emergency Response Plan has been enacted to govern the conduct of emergency operations. All newly hired employees must receive a set of orientation instructions regarding safety and environmental policies, procedures and practices. They are also required to undergo medical examination, alcohol test, and drug test before reporting to duty.

During the Year, there were no reported lost person-days due to work injuries nor were there any work-related fatalities. The Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on it relating to provision of a safe working environment and protecting employees from occupational hazards during the Year.



Safety Training

Since the operation of coal mine involves the use of heavy machinery and equipment, such as power shovels in surface mining and hydraulic mobile roof supports in room and pillar mining, our employees may be exposed to a number of safety hazards and emergencies. To ensure that our employees acquire the ability to carry out the correct procedures in such events, we have formulated a regular safety training system for all employees regarding rescue knowledge, with diverse training sessions provided for different levels of workers.



Safety Training in CST Coal

Operational Excellence

Supply Chain Management

A rigorous and sound supplier management system has allowed the Group to maintain a long-term relationship with its suppliers and service providers. Through identifying and managing the environmental and social risks that may arise along the supply chain, the quality of suppliers is managed and monitored in an effective and transparent manner.

In addition to product and service quality, we assign high priority commitment to the environment, health and safety when selecting suppliers and contractors. This demonstrates the Group's determination to take into account health and environmental issues along the supply chain and into our daily business operations.

We provide a set of standard operating procedures that our subcontractors need to follow after acceptance of works. These guidelines serve to regulate quality of deliverables against contract requirements and specifications, provide counter-checking of completion information and execution of sample tests.

Communication and collaboration are the keys to raise quality control management of general specifications and work contractors. The Group carries out on-site inspections and monthly progress meetings, as well as periodical work reviews that are arranged before the commencement of a new project.

Regular monitoring and evaluation are essential steps we must take, in order to assess performance review and a third-party is appointed for independent review when necessary. All identified deficiencies are documented with appropriate corrective actions taken.

Product Responsibility

The Group is dedicated to safeguarding product quality and deliver solutions tailored to customers' specific needs. Quality assurance procedures are applied to standardise the quality checking processes. Prior to delivering products to customers, quality inspection of the final products is conducted by designated independent personnel. The rights of the customer are protected by the recovery policy and after-sales service. Besides, regular communications with customers are maintained through emails and telephone calls to understand their concerns.

Protecting data security is of paramount importance when it comes to building mutual trust with customers. We therefore adopt a range of 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 strictly observe the relevant regulations and ensure all information and data are protected confidentially, including but not limited to trade secrets, customers, suppliers 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 requires its employees to uphold high standards of integrity and honesty. Any forms of corruption such as bribery, extortion, fraud and money laundering are strictly prohibited.

The employee code of conduct specifies the relevant anti-corruption policies with preventive measures against corruption. All levels of staff, including directors, management and general staff are required to strictly observe and abide by the employee code of conduct. As stipulated by the employee code of conduct, employees must never undertake other paid employment or any courses that constitute a conflict of interest without prior written consent of the Group management.

Employees are encouraged to report suspicious business irregularities by the well-defined channels established for the purpose. All reported cases are investigated independently and followed up properly and confidentially. If a case justifies, the person involved may face service termination.

During the Year, the Group did not contravene 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 during the Year.

Community Investment

The Group spares no effort in taking up its social responsibility while ensuring business growth. We keep close contact with the local communities to ensure their values are adhered to and treasured and respected so they can thrive sustainably.

CST Coal has executed with two local aboriginal groups Community Impact and Benefit Agreements ("CIBA") and provides necessary support for the use of land and resources. By entering into CIBA, CST Coal also actively address various aspects including communication and community relations, education and training, employment and compensation, environmental management, historical use and traditional practices, and economic development. By adopting the process of communications, information exchange and management in relation to the advancement of sustainable operation and management, we embed appropriate and adequate consideration to the rights and interests of the local groups into CST Coal business strategy.

To sustain a long-lasting and caring relationship with our communities, we continue to show our support to the society and motivate employees to participate in various voluntary activities and initiatives.



Performance Data Summary

Environmental Performance⁽¹⁾

	2021	2020
Total Resources Consumption (GJ)	567,978.04⁽²⁾	1,110,550.75
Electricity (kWh)	18,683,963.39	30,388,770.25
Petrol (Litre)	157,215.26	351,279.37
Diesel (Litre)	6,977,462.40	15,142,390.00
Natural Gas (GJ)	245,877.00	447,783.00
Energy Intensity (GJ/USD'000 revenue)	10.66	6.39
Water (m ³) ⁽³⁾	258,019.00	798,252.00
Water Intensity (m ³ /USD'000 revenue) ⁽³⁾	9.18	4.74
Emissions		
Total GHG Emissions (tonne CO ₂ e)	40,369.85	88,044.42
GHG Intensity (tonne CO ₂ e/USD'000 revenue)	0.76	0.51
Air Pollutants (tonne)		
Sulphur Oxides (SO _x)	0	16.45
Nitrogen Oxides (NO _x)	33.04	125.45
Particulate Matter (PM)	3,340.83	8,857.57
Carbon Monoxide (CO)	108.47	208.77
Wastes⁽³⁾		
Non-hazardous Waste (tonne)	469.63	7,185.45
Disposed (tonne)	144.74	4,383.13
Recycled (tonne)	324.89	2,802.32
Hazardous Waste (tonne)	10.29	26.43
Wastewater (m ³)	2,488.00	5,674.00

Notes:

- (1) Description of Environmental KPI Calculation Methodology:
Calculation of environmental KPIs, including emission factors used for GHG emissions calculations are referenced from the HKEX's "How to Prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs". The Global Warming Potential (GWP) values are referenced from the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC).
- (2) The decrease in total resources consumption during the Year was due to COVID-19 pandemic and the suspension of coal mining operations in Canada.
- (3) Only included data of CST Coal.



Workforce Demographics

	2021	2020
Total Headcount	70	351
By Gender		
Male	67%	78%
Female	33%	22%
By Age		
<30 years old	10%	20%
30–50 years old	50%	48%
>50 years old	40%	32%
By Function		
General	74%	93%
Senior Management	26%	7%
By Education		
Below Bachelor's Degree	50%	88%
Bachelor's Degree	29%	7%
Master's degree or above	21%	5%
Employee Turnover Rate⁽¹⁾	411%⁽²⁾	31%
By Gender		
Male	491%	32%
Female	248%	26%
By Age		
<30 years old	957%	31%
30–50 years old	383%	34%
>50 years old	311%	26%
Employee New Hire Rate⁽¹⁾	10%	60%
By Gender		
Male	11%	61%
Female	9%	59%
By Age		
<30 years old	43%	76%
30–50 years old	9%	64%
>50 years old	4%	45%

Notes:

- (1) Employee turnover rate/new hire rate = (no. of employees left/hired during the Year) divided by total no. of employees of the gender/age category by the end of the Year.
- (2) The increase in employee turnover rate during the Year was due to COVID-19 pandemic and the suspension of coal mining operations in Canada.

Health and Safety

	2021	2020
Lost days due to work-related injury (day)	0	52
Work-related fatalities	0	0
Safety training (Person-times)	0	13.97
Safety training hours (hour)	0	4,303

Training and Development⁽¹⁾

	2021 ⁽²⁾	2020
Employee Training Coverage	0%	94%
By Gender		
Male	0%	96%
Female	0%	90%
By Function		
General	0%	100%
Senior Management	0%	40%
Employee Average Training Hours		
By Gender		
Male	0	13.58
Female	0	19.95
By Function		
General	0	14.18
Senior Management	0	21.5

Notes:

(1) Only included data of CST Coal.

(2) The decrease in employee training coverage during the Year was due to COVID-19 pandemic and the suspension of coal mining operations in Canada.



HKEX ESG Guide Content Index

Aspect	Reporting Guide	Related Section
A. Environmental		
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 The types of emissions and 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>
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 and 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>
A3: The Environment and Natural Resources	<p>General Disclosure Policies on minimising the issuers' significant impact 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>

Aspect	Reporting Guide	Related Section
B. Social		
B1: Employment	General Disclosure	Employment Practices
	Information on: (a) the policies; and (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.	
	KPI B1.1 Total workforce by gender, employment type, age group and geographical region.	Employee Management
	KPI B1.2 Employee turnover rate by gender, age group and geographical region.	Performance Data Summary
B2: Health and Safety	General Disclosure	Health and Safety
	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.	
	KPI B2.1 Number and rate of work-related fatalities.	Health and Safety
	KPI B2.2 Lost days due to work injury.	Health and Safety
	KPI B2.3 Description of occupational health and safety measures adopted, how they are implemented and monitored.	Health and Safety
B3: Development and Training	General Disclosure	Employee Management
	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	
	KPI B3.1 The percentage of employees trained by gender and employee category.	Performance Data Summary
	KPI B3.2 The average training hours completed per employee by gender and employee category.	Performance Data Summary
B4: Labour Standards	General Disclosure	Employment Practices
	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.	
	KPI B4.1 Description of measures to review employment practices to avoid child and forced labour.	Employment Practices
	KPI B4.2 Description of steps taken to eliminate such practices when discovered.	Employment Practices



Aspect	Reporting Guide	Related Section
B5: Supply Chain Management	<p>General Disclosure Policies on managing environmental and social risks of the supply chain.</p> <p>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.</p>	Supply Chain Management
B6: Product Responsibility	<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 health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p> <p>KPI B6.4 Description of quality assurance process and recall procedures.</p> <p>KPI B6.5 Description of consumer data protection and privacy policies, how they are implemented and monitored.</p>	Product Responsibility
B7: Anti- corruption	<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 bribery, extortion, fraud and money laundering.</p> <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.</p> <p>KPI B7.2 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.</p>	Anti-corruption
B8: Community Investment	<p>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.</p> <p>KPI B8.1 Focus areas of contribution.</p> <p>KPI B8.2 Resources contributed to the focus area.</p>	Community Investment