

APPENDIX: “THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE” CONTENT INDEX

ESG indicators	Overview	Chapter	Page
Environment			
A1 Emissions	General disclosure Information on: the policies; and 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	Emission Treatment	10–14
A1. 1	Types of discharges and related discharge information.	Emission Treatment – Exhaust Treatment; Waste Water Treatment	10–12
A1. 2	Greenhouse gas emissions in total (in tons) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emission Treatment - Reduction of Greenhouse Gas Emission	14
A1. 3	Total hazardous waste produced (in tons) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emission Treatment - Waste Treatment	13
A1. 4	Total non-hazardous waste produced (in tons) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emission Treatment - Waste Treatment	13
A1. 5	Description of the measures to mitigate emissions and the results achieved.	Emission Treatment - Exhaust Treatment; Waste Water Treatment; Reduction of Greenhouse Gas Emission Emphasis on Environmental Protection – Energy Conservation	6–7; 10–14
A1. 6	Description of the methods to handle hazardous and non-hazardous wastes, the measures to reduce output volume and the results achieved.	Emission Treatment - Waste Treatment Emphasis on Environmental Protection - Improvement of Production Technique	6; 13
A2 Resource use	General disclosure Policies on effective use of resources (including energy, water and other raw materials)	Emphasis on Environmental Protection	5–9
A2. 1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Emphasis on Environmental Protection - Energy Conservation	6–7
A2. 2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Emphasis on Environmental Protection - Reduce Water Consumption	8
A2. 3	Description of energy use efficiency initiatives and results achieved.	Emphasis on Environmental Protection - Energy Conservation	6–7
A2. 4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Emphasis on Environmental Protection - Reduce Water Consumption	8
A2. 5	Total packaging material used for finished products (in tons) and, if applicable, with reference to per unit produced.	Emphasis on Environmental Protection - Reduce the Use of Packing Materials	8
A3 Environmental and Natural Resources	General disclosure Policies on minimizing the issuer's significant impact on the environment and natural resources.	Emphasis on Environmental Protection	5–9
A3. 1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Emphasis on Environmental Protection - Emergency Handling Emphasis on Environmental Protection - Environmental Protection Training	9
Society			
B1 Employment	General disclosure Information on: the policies; and 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	Talent Attraction Performance Appraisal and Promotion Care for Employees	24–28
B1. 1	Total number of employees by gender, employment type, age group and region.	Talent Attraction	24–25
B1. 2	Employee loss turnover rate by gender, age group and region.	Talent Attraction	24–25



B2 Health and Safety	General disclosure Information on: the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environmental and protecting employees from occupational hazards.	Health and Safety	27
B2. 1	Number and rate of work-related fatalities.	Health and Safety	27
B2. 2	Loss of working days due to work-related injury.	<i>No disclosure in the Year</i>	
B2. 3	Description of the occupational health and safety measures adopted, as well as the related enforcement and supervision methods.	Health and Safety	27
B3 Development and Training	General disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Employee Training	26
B3. 1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	<i>No disclosure in the Year</i>	
B3. 2	The average training hours completed per employee by gender and employee category.	<i>No disclosure in the Year</i>	
B4 Labor Standards	General disclosure Information on: the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labor.	Talent Attraction	24–25
B4. 1	Description of measures to review employment practices to avoid child and forced labor.	Talent Attraction	24–25
B4. 2	Description of steps taken to eliminate such practices when discovered.	<i>No disclosure in the Year</i>	
B5 Supply Chain Management	General disclosure Policies on managing environmental and social risks of the supply chain	Supply Chain Management	30
B5. 1	Number of suppliers by geographical region	<i>No disclosure in the Year</i>	
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	30
B6 Product Responsibility	General disclosure Information on: the policies; and 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	Quality Management Sales and Promotion Information Security Construction	19–22; 31–32
B6. 1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	<i>No disclosure in the Year</i>	
B6. 2	Number of products and service related complaints received and how they are dealt with.	Users' Feedback	22
B6. 3	Description of practices relating to observing and protecting intellectual property rights.	Protection of Intellectual Property Rights	31
B6. 4	Description of quality assurance process and recall procedures.	Quality Management	19–22
B6. 5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Information Security Construction	32
B7 Anti-corruption	General disclosure Information on: the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering	Operation with Integrity	33
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.	Operation with Integrity	33
B7. 2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Operation with Integrity	33
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	Benefiting Communities	15–18
B8. 1	Focus on areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport).	Benefiting Communities	15–18
B8. 2	Resources contributed (e.g. money or time) to the focus are.	Benefiting Communities	15–18

