



HKEX ESG Guide Content Index

Item	Questions/Required Disclosure	Remarks	Report Section	Page No.
Environment				
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 (GHG) emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.		Environment/ Management Approach	46-49
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KPI A1.1	The types of emissions and respective emissions data.		Climate Change	52-55
			Performance Metrics	100-105
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).		Performance Metrics	100-105
KPI A1.3	Total hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).		Performance Metrics	102-105
KPI A1.4	Total non-hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).		Performance Metrics	102-105
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.		Climate Change	52-57
			Spotlight on Our Decarbonization Pathway	50-51
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.		Resources, Materials and Waste	60-65

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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.		Environment/ Management Approach	46-49
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KPI 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).		Performance Metrics	100-105
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).		Performance Metrics	101-105
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Detailed target(s) for energy use efficiency not finalized yet.	Climate Change	52-59
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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.		Resources, Materials and Waste	60-62
KPI A2.5	Total packaging material used for finished products (in tonnes), and if applicable, with reference to per unit produced.		Performance Metrics	103
Aspect A3: The Environment and Natural Resources				
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.		Environment/ Management Approach	46-49
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KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.		Environment/ Management Approach	46-49
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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.		Environment/ Management Approach	46-49
			Climate Change	52-55
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.		Climate Change	52-59
Social – Employment and Labor Practices				
Aspect B1: Employment				
General Disclosure	Information on:		Social and Community/ Management Approach	76-79
	(a) the policies; and		Empowering People	80-83
	(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.			
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.		Performance Metrics	106-107
KPI B1.2	Employee turnover rate by gender, age group and geographical region.		Performance Metrics	108-109
Aspect B2: Health and Safety				
General Disclosure	Information on:		Social and Community/ Management Approach	76-77
	(a) the policies; and		Health, Safety and Wellbeing	86-87
	(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.			

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KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.		Performance Metrics	114-115
KPI B2.2	Lost days due to work injury.		Performance Metrics	114-115
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.		Health, Safety and Wellbeing	86-87, 90-91
Aspect B3: Development and Training				
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.		Social and Community/ Management Approach	76-77
			Empowering People	81-83, 85
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).		Performance Metrics	112-113
KPI B3.2	The average training hours completed per employee by gender and employee category.		Performance Metrics	112-113
Aspect B4: Labor Standards				
General Disclosure	Information on:		Empowering People	80, 84
	(a) the policies; and		Supply Chain Accountability	36-43
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labor.			
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		Empowering People	80, 84
			Supply Chain Accountability	36-40
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		Ethics and Integrity	30-33
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Social – Operating Practices				
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General Disclosure	Policies on managing environmental and social risks of the supply chain.		Supply Chain Accountability	36-40
KPI B5.1	Number of suppliers by geographical region.		Supply Chain Accountability	36
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 Accountability	36-43
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.		Supply Chain Accountability	36-43
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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.		Governance/Management Approach Health, Safety and Wellbeing	28 88-89
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Disclosure on number of products recalled	Health, Safety and Wellbeing SASB Content Index	91 141
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	During the reporting period, there were no substantive product or service related complaints received, except for those leading to the product recalls.	Health, Safety and Wellbeing	91

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KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		Ethics and Integrity	32-33
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KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.		Ethics and Integrity	32-35
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.		Ethics and Integrity	30-33
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.	No confirmed legal cases of corruption during the reporting period.	Ethics and Integrity	34
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.		Ethics and Integrity	33
KPI B7.3	Description of anti-corruption training provided to directors and staff		Ethics and Integrity Supply Chain Accountability	30-32, 34 36-41
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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 and Engagement	92
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).		Community Investment and Engagement	92-99
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