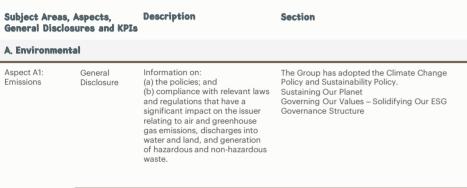# HKEX ESG Reporting Guide Content Index

Mandatory Disclosure Requirements	Cross-reference in this Report/ Comment
Governance Structure	Governing Our Values – Solidifying Our ESG Governance Structure
Reporting Principles	About This Report
Reporting Boundary	About This Report

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
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.	The Group has adopted the Climate Change Policy and Sustainability Policy. Sustaining Our Planet Governing Our Values – Solidifying Our ESG Governance Structure
	KPI A1.1	The types of emissions and respective emissions data.	Appendices – Performance Data Table
	KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity.	Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD Recommendations Appendices – Performance Data Table
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	Appendices – Performance Data Table
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	Appendices – Performance Data Table
	KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Sustaining Our Planet – Accelerating Green Transformation Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD Recommendations
	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.	All hazardous waste is recycled and handled by licensed contractors. Our business activities do not generate a significant amount of hazardous waste, so the handling and reduction of hazardous waste were not material to our operation. We are currently gathering essential information to formulate relevant non-hazardous waste reduction targets. Sustaining Our Planet – Accelerating Green Transformation

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
A. Environmental			
Aspect A2: Use of Resources	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	The Group has adopted the Sustainability Policy and Sustainable Procurement Policy. Sustaining Our Planet
	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity.	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
	KPI A2.2	Water consumption in total and intensity.	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	During the Reporting Period, the Group has concluded a total of 4.8 billion (HKD) in green loans. Key performance indicators ("KPIs") for evaluating our sustainability performance included energy consumption reductions, water consumption reduction and training hours increment. All the KPIs set have been achieved, reflecting our continuous efforts to achieve our sustainability objectives and targets. Sustaining Our Planet
	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.	During the Reporting Period, the Group has concluded a total of 4.8 billion (HKD) in green loans. Key performance indicators ("KPIs") for evaluating our sustainability performance included energy consumption reductions, water consumption reduction and training hours increment. All the KPIs set have been achieved, reflecting our continuous efforts to achieve our sustainability objectives and targets. Sustaining Our Planet - Accelerating Green Transformation
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging was not material to our operation.
Aspect A3: The Environment and Natural Resources	General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	The Group has adopted the Sustainability Policy. Sustaining Our Planet
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Sustaining Our Planet

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
A. Environmental			
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.	The Group has adopted the Climate Change Policy, Sustainability Policy and Risk Management Policy. Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD Recommendations
	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.	Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD Recommendations
B. Social			
Aspect B1: Employment	General Disclosure	Policies and compliance relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	The Group has adopted the Group Human Resources Management Policy, Staff Recruitment Policy and Performance Management Policy. Progressing with Our Community and People
	KPI B1.1	Total workforce by gender, employment type (for example, full or part-time), age group and geographical region.	Appendices – Performance Data Table
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendices – Performance Data Table
Aspect B2: Health and Safety	General Disclosure	The policies and compliance relating to providing a safe working environment and protecting colleagues from occupational hazards.	The Group has adopted the Occupational Health and Safety Policy. Progressing with Our Community and People – Reinforcing a Health and Safe Environment for Our People and Community
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Appendices – Performance Data Table
	KPI B2.2	Lost days due to work injury.	Appendices – Performance Data Table
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Progressing with Our Community and People – Reinforcing a Health and Safe Environment for Our People and Community

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
B. Social			
Aspect B3: Development and Training	General Disclosure	Policies on improving colleagues' knowledge and skills for discharging duties at work. Description of training activities.	The Group has adopted the Staff Learning and Development Policy. Progressing with Our Community and People - Reimaging the Learning Experience to Encourage Continuous Learning
	KPI B3.1	The percentage of colleagues trained by gender and employee category (e.g. senior management, middle management).	The Group has provided diverse training activities to our colleagues. In FY22/23, we have expanded our data scope to capture the training hours while we are still enhancing our data collection mechanism to capture the percentage of colleagues trained by gender and employment category.
	KPI B3.2	The average training hours completed per employee by gender and employee category.	Progressing with Our Community and People - Reimaging the Learning Experience to Encourage Continuous Learning. Appendices – Performance Data Table
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.	The Group has adopted the Group Human Resources Management Policy, Staff Recruitment Policy and Employment Termination Policy. Progressing with Our Community and People Governing Our Values - Governing a Sustainable Supply Chain
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	The Group strictly prohibits the employment of any child or forced labour. In our recruitment process, all candidates are required to provide their valid identification documents and all terms and conditions in the employment contract are clearly communicated with the candidate. Governing Our Values - Governing a Sustainable Supply Chain
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	The Group strictly prohibits the employment of any child or forced labour. In our recruitment process, all candidates are required to provide their valid identification documents and all terms and conditions in the employment contract are clearly communicated with the candidate. Governing Our Values - Governing a Sustainable Supply Chain

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
B. Social			
Aspect B5: Supply Chain Management	General Disclosure	Policies on managing environmental and social risks of the supply chain.	The Group has adopted the General Procurement Principles, Procurement Management Framework, and Sustainable Procurement Policy. Governing Our Values - Governing a Sustainable Supply Chain
	KPI B5.1	Number of suppliers by geographical region.	Governing Our Values - Governing a Sustainable Supply Chain Appendices – Performance Data Table
	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.	Governing Our Values - Governing a Sustainable Supply Chain
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Governing Our Values - Governing a Sustainable Supply Chain
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Sustaining Our Planet – Joining Forces to Defend Our Planet Governing Our Values - Governing a Sustainable Supply Chain
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	The Group has adopted the Planning and Approval on Property Sales Policy. We are currently gathering essential information to formulate relevant internal policies on advertising. Labelling was not material to our business operations. Progressing with Our Community and People Empowering a Prosperous Future Governing Our Values – Business Ethics and Integrity
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	There were no recalls of our products during the Reporting Period.
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	We received 751 complaints during the Reporting Period. Nonetheless, all complaints are handled with the greatest care and patience, and we ensure every issue is resolved satisfactorily.
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Governing Our Values – Business Ethics and Integrity

Subject Areas, Aspects, General Disclosures and KPIs		Description	Section
B. Social			
Aspect B6: Product Responsibility	KPI B6.4	Description of quality assurance process and recall procedures.	A quality assurance process in relation to handover of properties is being developed. It is worth to note that the satisfaction rate for the handover process is 95%. Governing Our Values – Business Ethics and Integrity
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Governing Our Values - Business Ethics and Integrity
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.	The Group has adopted the Anti-Money Laundering and Counter-Terrorist Financing Policy. Governing Our Values - Business Ethics and Integrity
	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its colleagues during the Reporting Period and the outcomes of the cases.	There were no concluded legal cases concluded legal cases during the Reporting Period. Governing Our Values - Business Ethics and Integrity
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Governing Our Values - Business Ethics and Integrity
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	Governing Our Values - Business Ethics and Integrity
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.	The Group has adopted the Donations and Non-Commercial Sponsorship Policy. Progressing with Our Community and People
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Progressing with Our Community and People – Promoting and Preserving Arts, Culture and Heritage; Supporting and Nurturing the Next Generation; Building a Caring and Inclusive Community
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Progressing with Our Community and People – Promoting and Preserving Arts, Culture and Heritage; Supporting and Nurturing the Next Generation; Building a Caring and Inclusive Community Appendices – Performance Data Table