HKEX ESG Reporting Code Content Index

Mandatory Disclosure Requirements	Reference Sections
Governance Structure	Governing Our Core Principles – Strengthening Our ESG Governance Structure
Reporting Principles	About This Report
Reporting Boundary	About This Report

Subject Areas, Aspects, General Disclosure and KPIs		Description	Reference Sections and Remarks
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. Protecting Our Planet Governing Our Core Principles – Strengthening Our ESG Governance Structure
	KPI A1.1	The types of emissions and respective emissions data.	Appendices – Performance Data
	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).	Protecting Our Planet - Speeding Up Green Transition Protecting Our Planet - Building Climate Resilience in Our Places Appendices – Performance Data
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendices – Performance Data
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendices – Performance Data
	KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Protecting Our Planet - Speeding Up Green Transition Protecting Our Planet - Building Climate Resilience in Our Places

Subject Areas, Aspects, General Disclosure and KPIs		Description	Reference Sections and Remarks
A. Environmental			
Aspect A1: Emissions	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 for future years. Protecting Our Planet - Speeding Up Green Transition Governing Our Core Principles – Striving Towards Our Annual Commitments
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, the Sustainable Procurement Policy and the Guidelines for Sustainable Design and Procurement. Protecting Our Planet Governing Our Core Principles – Strengthening Our ESG Governance Structure
	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).	Protecting Our Planet - Speeding Up Green Transition Appendices – Performance Data
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Protecting Our Planet – Speeding Up Green Transition Appendices – Performance Data
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Protecting Our Planet - Speeding Up Green Transition Governing Our Core Principles – Striving Towards Our Annual Commitments
	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.	The Group does not have any issue in sourcing water that is fit for purpose. Protecting Our Planet - Speeding Up Green Transition Governing Our Core Principles – Striving Towards Our Annual Commitments
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging material usage is not material to our operations.

Subject Areas, Aspects, General Disclosure and KPIs		Description	Reference Sections and Remarks
A. Environmental			
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. Protecting 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.	Protecting Our Planet
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. Protecting Our Planet - Speeding Up Green Transition Protecting Our Planet - Building Climate Resilience in Our Places
	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.	Protecting Our Planet – Building Climate Resilience in Our Places
B. Social			
Aspect B1: Employment	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 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, Performance Management Policy, Employment Termination Policy, Retirement Policy, Staff Reward and Grading Policy, and Occupational Health and Safety Policy. Thriving 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 The Group has started collecting data on workers who are not employees and expects to include it in the future Sustainability Report, contingent on the data meeting the required quality levels for disclosure.
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendices – Performance Data

Subject Areas, Aspects, General Disclosure and KPIs		Description	Reference Sections and Remarks
B. Social			
Aspect B2: Health and Safety	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 providing a safe working environment and protecting employees from occupational hazards.	The Group has adopted the Occupational Health and Safety Policy. Thriving with Our Community and People – Safeguarding Health and Safety of Our Colleagues
	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
	KPI B2.2	Lost days due to work injury.	Appendices – Performance Data Thriving with Our Community and People – Safeguarding Health and Safety of Our Colleagues
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Thriving with Our Community and People – Safeguarding Health and Safety of Our Colleagues
Aspect B3: Development and Training	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	The Group has adopted the Staff Learning and Development Policy. Thriving with Our Community and People – Fostering Continuous Growth and Development of Our Colleagues
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendices – Performance Data
	KPI B3.2	The average training hours completed per employee by gender and employee category.	Appendices – Performance Data Thriving with Our Community and People – Fostering Continuous Growth and Development of Our Colleagues

Subject Areas, Aspects, General Disclosure and KPIs		Description	Reference Sections and Remarks
B. Social			
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. Thriving with Our Community and People Governing Our Core Principles - 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 Core Principles – 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. In the Reporting Period, we are not aware of any violations regarding child or forced labour. The Group did not disclose relevant information regarding the description of steps taken to eliminate such practices when discovered. The Group will consider the feasibility of disclosing further information in the future. Governing Our Core Principles – Upholding Business Ethics and Integrity
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 Core Principles – Governing a Sustainable Supply Chain
	KPI B5.1	Number of suppliers by geographical region.	Governing Our Core Principles – Governing a Sustainable Supply Chain Appendices – Performance Data

Subject Areas, Aspects, General Disclosure and KPIs		Description	Reference Sections and Remarks
B. Social			
	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.	Governing Our Core Principles - 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 Core Principles – 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.	Protecting Our Planet - Speeding Up Green Transition Governing Our Core Principles – 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, and the Statutory and Regulatory Compliance First-hand Residential Property Sales Policy. Labelling was not material to our business operations. Thriving with Our Community and People Enabling a Prosperous Tomorrow Governing Our Core Principles - Upholding 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 1,759 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 Core Principles – Upholding Business Ethics and Integrity
	KPI B6.4	Description of quality assurance process and recall procedures.	Governing Our Core Principles - Upholding Business Ethics and Integrity
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Governing Our Core Principles – Upholding Business Ethics and Integrity

Subject Areas, Aspects, General Disclosure and KPIs		Description	Reference Sections and Remarks
B. Social			
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, Advantage and Entertainment Policy, Bribery and Illicit Advantage Policy, and the Whistle-blowing Policy. Governing Our Core Principles – Upholding Business Ethics and Integrity
	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.	There were no concluded legal cases concluded legal cases during the Reporting Period. Governing Our Core Principles – Upholding Business Ethics and Integrity
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Governing Our Core Principles - Upholding Business Ethics and Integrity The Group has adopted a Whistle-blowing Policy and Procedures, which outlines the guidelines and reporting channels for reporting any suspected misconduct, malpractice and irregularity within the Group. The Whistle-blowing Policy is incorporated into our Code of Conduct and Staff Handbook, which are provided to all employees. The reports made by whistleblowers will be reviewed preliminarily and the proper investigation or actions to be taken will be determined, depending on the nature of the issue reported. A registry is maintained to record and monitor reports submitted by whistleblowers.
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	Governing Our Core Principles – Upholding Business Ethics and Integrity Appendices – Performance Data The Group has started collecting this data for the members of the Executive Committee and expects to include it in a future Sustainability Report.
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. Thriving with Our Community and People
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Thriving with Our Community and People – Promoting Arts and Culture through Intergenerational Collaborations; Curating an Inclusive Community; Empowering Next Generation through Education and Nurturing
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Thriving with Our Community and People – Promoting Arts and Culture through Intergenerational Collaborations; Curating an Inclusive Community; Empowering Next Generation through Education and Nurturing