

## HKEI's Sustainability Report (SR) 2017 – HKEX ESG Content Index

Subject Areas, Aspects, General Disclosures and KPIs		Cross-Reference / Explanation ( <a href="#">WEB</a> – our website; <a href="#">SR</a> – our Sustainability Report; <a href="#">AR</a> – our Annual Report; <a href="#">EXP</a> – explanation.)
<b>A. ENVIRONMENTAL</b>		
<b>ASPECT A1</b>	<b>EMISSIONS</b>	
<b>General Disclosure</b>	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p>Note: Air emissions include NO<sub>x</sub>, SO<sub>x</sub>, and other pollutants regulated under national laws and regulations.</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</p> <p>Hazardous wastes are those defined by national regulations.</p>	<p><a href="#">WEB</a>: <a href="#">CSR Policy</a>; <a href="#">Environmental Policy</a></p> <p><a href="#">SR</a>: Challenges and Strategies – Principal Strategies; Sharing our Planet – Divider page, Action on Climate Change, Improving Air Quality, Responsible Resource Management; Creating Value – Responsible and Ethical Business – Managing our Risks</p>
<b>KPI A1.1</b>	The types of emissions and respective emissions data.	<a href="#">SR</a> : Sharing our Planet – Improving Air Quality; Key Performance and Targets – Summary of Statistics
<b>KPI A1.2</b>	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<a href="#">SR</a> : Sharing our Planet – Action on Climate Change – Displacing Coal with Natural Gas; Key Performance and Targets – Summary of Statistics
<b>KPI A1.3</b>	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<a href="#">SR</a> : Key Performance and Targets – Summary of Statistics
<b>KPI A1.4</b>	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<a href="#">SR</a> : Key Performance and Targets – Summary of Statistics
<b>KPI A1.5</b>	Description of measures to mitigate emissions and results achieved.	<a href="#">SR</a> : Sharing our Planet – Action on Climate Change, Improving Air Quality, Responsible Resource Management; Key Performance and Targets – Targets Achieved in 2017, Summary of Statistics
<b>KPI A1.6</b>	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	<a href="#">SR</a> : Sharing our Planet – Improving Air Quality; Sharing our Planet – Responsible Resource Management – Waste Management; Key Performance and Targets – Summary of Statistics

<b>ASPECT A2</b>	<b>USE OF RESOURCES</b>	
<b>General Disclosure</b>	<p>Policies on efficient use of resources, including energy, water and other raw materials.</p> <p>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</p>	<p><b>WEB:</b> <a href="#">CSR Policy</a>; <a href="#">Environmental Policy</a></p> <p><b>SR:</b> Challenges and Strategies – Principal Strategies; Sharing our Planet – Divider page, Action on Climate Change, Responsible Resource Management</p>
<b>KPI A2.1</b>	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).	<b>SR:</b> Key Performance and Targets – Summary of Statistics
<b>KPI A2.2</b>	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	<b>SR:</b> Key Performance and Targets – Summary of Statistics
<b>KPI A2.3</b>	Description of energy use efficiency initiatives and results achieved.	<b>SR:</b> Sharing our Planet – Action on Climate Change
<b>KPI A2.4</b>	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	<b>SR:</b> Sharing our Planet – Responsible Resource Management; Key Performance and Targets – Summary of Statistics
<b>KPI A2.5</b>	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	<b>EXP:</b> There are no packaging materials due to the nature of our product (viz. electricity).
<b>ASPECT A3</b>	<b>THE ENVIRONMENT AND NATURAL RESOURCES</b>	
<b>General Disclosure</b>	Policies on minimising the issuer's significant impact on the environment and natural resources.	<p><b>WEB:</b> <a href="#">CSR Policy</a>; <a href="#">Environmental Policy</a></p> <p><b>SR:</b> Challenges and Strategies – Principal Strategies; Sharing our Planet – Divider page, Action on Climate Change, Improving Air Quality, Responsible Resource Management</p>
<b>KPI A3.1</b>	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	<b>SR:</b> Sharing our Planet – Action on Climate Change, Improving Air Quality, Responsible Resource Management
<b>B. SOCIAL</b>		
<b>EMPLOYMENT AND LABOUR PRACTICES</b>		
<b>ASPECT B1</b>	<b>EMPLOYMENT</b>	
<b>General Disclosure</b>	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p>	<p><b>WEB:</b> <a href="#">CSR Policy</a>; <a href="#">Our People and Values</a>; <a href="#">Equal Opportunities</a></p> <p><b>SR:</b> Challenges and Strategies – Principal Strategies; Working with Partners – Divider page, Relating to our Employees ; Creating Value – Responsible and Ethical Business – Managing our Risks</p>
<b>KPI B1.1</b>	Total workforce by gender, employment type, age group and geographical region.	<b>SR:</b> Working with Partners – Relating to our Employees – Fair and Equal Treatment

<b>KPI B1.2</b>	Employee turnover rate by gender, age group and geographical region.	<b>SR:</b> Working with Partners – Relating to our Employees – Fair and Equal Treatment
<b>ASPECT B2</b>	<b>HEALTH AND SAFETY</b>	
<b>General Disclosure</b>	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.	<b>WEB:</b> <a href="#">CSR Policy</a> ; <a href="#">Health and Safety Policy</a>  <b>SR:</b> Challenges and Strategies – Principal Strategies; Working with Partners – Divider page, Caring for our Employees, Health and Safety at Work; Creating Value – Responsible and Ethical Business – Managing our Risks
<b>KPI B2.1</b>	Number and rate of work-related fatalities.	<b>SR:</b> Key Performance and Targets – Summary of Statistics
<b>KPI B2.2</b>	Lost days due to work injury.	<b>SR:</b> Key Performance and Targets – Summary of Statistics
<b>KPI B2.3</b>	Description of occupational health and safety measures adopted, how they are implemented and monitored.	<b>SR:</b> Working with Partners – Divider page, Caring for our Employees, Health and Safety at Work
<b>ASPECT B3</b>	<b>DEVELOPMENT AND TRAINING</b>	
<b>General Disclosure</b>	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.  Note: Training refers to vocational training. It may include internal and external courses paid by the employer.	<b>WEB:</b> <a href="#">CSR Policy</a> ; <a href="#">Our People and Values</a> ; <a href="#">Learning &amp; Development</a>  <b>SR:</b> Challenges and Strategies – Principal Strategies; Working with Partners – Divider page, Nurturing Talent
<b>KPI B3.1</b>	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	<b>SR:</b> Working with Partners – Nurturing Talent– Learning and Development
<b>KPI B3.2</b>	The average training hours completed per employee by gender and employee category.	<b>SR:</b> Working with Partners – Nurturing Talent– Learning and Development
<b>ASPECT B4</b>	<b>LABOUR STANDARDS</b>	
<b>General Disclosure</b>	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.	<b>WEB:</b> <a href="#">CSR Policy</a>  <b>SR:</b> Challenges and Strategies – Principal Strategies; Creating Value – Responsible and Ethical Business – Managing our Risks
<b>KPI B4.1</b>	Description of measures to review employment practices to avoid child and forced labour.	<b>WEB:</b> <a href="#">Equal Opportunities</a>  <b>SR:</b> Creating Value – Responsible and Ethical Business – Managing our Risks
<b>KPI B4.2</b>	Description of steps taken to eliminate such practices when discovered.	<b>EXP:</b> No such practices were identified.

OPERATING PRACTICES		
ASPECT B5	SUPPLY CHAIN MANAGEMENT	
<b>General Disclosure</b>	Policies on managing environmental and social risks of the supply chain.	<b>WEB:</b> <a href="#">CSR Policy</a> ; <a href="#">Environmental Policy</a> ; <a href="#">Health and Safety Policy</a> <b>SR:</b> Challenges and Strategies – Principal Strategies; Working with Partners – Divider page, Managing our Supply Chain
<b>KPI B5.1</b>	Number of suppliers by geographical region.	<b>SR:</b> Working with Partners – Managing our Supply Chain – Responsible Procurement
<b>KPI B5.2</b>	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	<b>SR:</b> Working with Partners – Managing our Supply Chain – Responsible Procurement
ASPECT B6	PRODUCT RESPONSIBILITY	
<b>General Disclosure</b>	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.	<b>WEB:</b> <a href="#">CSR Policy</a> ; <a href="#">Quality Policy</a> ; <a href="#">Health and Safety Policy</a> ; <a href="#">Supply Rules</a> ; <a href="#">Guide to Connection of Supply</a> ; <a href="#">Privacy Policy</a> <b>SR:</b> Challenges and Strategies – Principal Strategies; Serving Hong Kong – Divider page; Working with Partners – Divider page; Creating Value – Responsible and Ethical Business – Managing our Risks <b>EXP:</b> Advertising and methods of redress are not material for our electricity business in Hong Kong.
<b>KPI B6.1</b>	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	<b>EXP:</b> This KPI is not applicable due to the nature of our product (viz. electricity).
<b>KPI B6.2</b>	Number of products and service related complaints received and how they are dealt with.	<b>SR:</b> Serving Hong Kong – Serving our Customers – Communication Channels
<b>KPI B6.3</b>	Description of practices relating to observing and protecting intellectual property rights.	<b>WEB:</b> <a href="#">Enhancing Supplier Partnership</a> <b>SR:</b> Working with Partners – Managing our Supply Chain – Responsible Procurement; Creating Value – Responsible and Ethical Business – Upholding our Ethics
<b>KPI B6.4</b>	Description of quality assurance process and recall procedures.	<b>WEB:</b> <a href="#">Quality Management</a> <b>EXP:</b> Recall procedures are not applicable due to the nature of our product (viz. electricity).
<b>KPI B6.5</b>	Description of consumer data protection and privacy policies, how they are implemented and monitored.	<b>WEB:</b> <a href="#">Privacy Policy</a> <b>SR:</b> Serving Hong Kong – Serving our Customers – Customer Privacy

<b>ASPECT B7</b>		<b>ANTI-CORRUPTION</b>
<b>General Disclosure</b>	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.	<b>WEB:</b> <a href="#">CSR Policy</a> ; <a href="#">Code of Conduct</a>  <b>SR:</b> Challenges and Strategies – Principal Strategies; Creating Value – Divider page, Responsible and Ethical Business
<b>KPI B7.1</b>	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.	<b>SR:</b> Creating Value – Responsible and Ethical Business – Upholding our Ethics
<b>KPI B7.2</b>	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	<b>WEB:</b> <a href="#">Code of Conduct</a>  <b>SR:</b> Creating Value – Responsible and Ethical Business – Upholding our Ethics
<b>COMMUNITY</b>		
<b>ASPECT B8</b>		<b>COMMUNITY INVESTMENT</b>
<b>General Disclosure</b>	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.	<b>WEB:</b> <a href="#">CSR Policy</a>  <b>SR:</b> Challenges and Strategies – Principal Strategies; Serving Hong Kong – Divider page
<b>KPI B8.1</b>	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	<b>WEB:</b> <a href="#">Caring for our Community</a> ; <a href="#">Caring for our Environment</a>  <b>SR:</b> Sharing our Planet – Energy Conservation, Eco-Friendly Lifestyle; Serving Hong Kong – Care for our Community
<b>KPI B8.2</b>	Resources contributed (e.g. money or time) to the focus area.	<b>WEB:</b> <a href="#">Caring for our Community</a> ; <a href="#">Caring for our Environment</a>  <b>SR:</b> Sharing our Planet – Energy Conservation, Eco-Friendly Lifestyle; Serving Hong Kong – Care for our Community  <b>AR:</b> Combined Report of the Directors