

HKEX's Sustainability Report 2021 – HKEX ESG Content Index		
Mandatory Disclosure Requirements		Cross-Reference / Explanation (WEB – our website; SR – our Sustainability Report; AR – our Annual Report; EXP – explanation)
Governance Structure	<p>A statement from the board containing the following elements:</p> <p>(i) a disclosure of the board's oversight of ESG issues;</p> <p>(ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and</p> <p>(iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.</p>	<p>SR: Our Business and Approach to Sustainability; Running a Sustainable Business</p> <p>AR: Combined Corporate Governance Report</p>
Reporting Principles	<p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report:</p> <p>Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.</p> <p>Quantitative: Information on the standards, methodologies, assumptions and/ or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed.</p> <p>Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p>	<p>SR: Report Overview; Our Business and Approach to Sustainability – Materiality; Running a Sustainable Business – Stakeholder engagement; Key Statistics and Targets – Summary of Statistics; Verification Statement</p>
Reporting Boundary	<p>A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.</p>	<p>SR: Report Overview</p>

Subject Areas, Aspects, General Disclosures and KPIs		Cross-Reference / Explanation (WEB – our website; SR – our Sustainability Report; AR – our Annual Report; EXP – explanation.)
A. ENVIRONMENTAL		
ASPECT A1	EMISSIONS	
General Disclosure	<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_x, SO_x, 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>WEB: Sustainability Policy; Environmental Policy</p> <p>SR: Our Business and Approach to Sustainability – Sustainability Governance; Running a Sustainable Business – Management Approach, Sustainable Long-term Growth, Corporate Governance, Sustainability Risk and Opportunities; Sharing our Planet – Management Approach, Climate Action and Clean Air, Responsible Resource Management</p>
KPI A1.1	The types of emissions and respective emissions data.	SR: Sharing our Planet – Climate Action and Clean Air – Improving Local Air Quality; Key Statistics and Targets – Summary of Statistics
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).	SR: Sharing our Planet – Climate Action and Clean Air; Key Statistics and Targets – Summary of Statistics
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	SR: Key Statistics and Targets – Summary of Statistics
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	SR: Sharing our Planet – Responsible Resource Management – Responsible Waste Management; Key Statistics and Targets – Summary of Statistics
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	SR: Our Business and Approach to Sustainability – Sustainable Development Goals; Sharing our Planet – Climate Action and Clean Air, Responsible Resource Management; Key Statistics and Targets – Status of Targets in 2021, Summary of Statistics, Looking Ahead
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.	SR: Sharing our Planet – Responsible Resource Management – Responsible Waste Management; Key Statistics and Targets – Status of Targets in 2021, Summary of Statistics, Looking Ahead

ASPECT A2	USE OF RESOURCES	
General Disclosure	<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>WEB: Sustainability Policy; Environmental Policy</p> <p>SR: Our Business and Approach to Sustainability – Sustainability Governance; Sharing our Planet – Management Approach, Climate Action and Clean Air, Responsible Resource Management</p>
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).	SR: Key Statistics and Targets – Summary of Statistics
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	SR: Key Statistics and Targets – Summary of Statistics
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	SR: Our Business and Approach to Sustainability – Sustainable Development Goals; Sharing our Planet – Climate Action and Clean Air, Responsible Resource Management; Key Statistics and Targets – Status of Targets in 2021, Summary of Statistics, Looking Ahead
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.	SR: Sharing our Planet – Responsible Resource Management; Key Statistics and Targets – Status of Targets in 2021, Summary of Statistics, Looking Ahead
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	EXP: There are no packaging materials due to the nature of our product, viz. electricity.
ASPECT A3	THE ENVIRONMENT AND NATURAL RESOURCES	
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	<p>WEB: Sustainability Policy; Environmental Policy</p> <p>SR: Our Business and Approach to Sustainability – Sustainability Governance; Sharing our Planet – Management Approach, Climate Action and Clean Air, Responsible Resource Management</p>
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	SR: Our Business and Approach to Sustainability – Sustainable Development Goals; Sharing our Planet – Climate Action and Clean Air, Responsible Resource Management
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.	<p>WEB: Sustainability Policy; Environmental Policy</p> <p>SR: Our Business and Approach to Sustainability – Sustainability Governance, Sustainable Development Goals; Running a Sustainable Business – Management Approach, Sustainable Long-term Growth, Corporate Governance, Sustainability Risk and Opportunities; Sharing our Planet – Management Approach, Climate Action and Clean Air</p>
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.	SR: Our Business and Approach to Sustainability – Sustainable Development Goals; Running a Sustainable Business – Sustainability Risk and Opportunities; Sharing our Planet – Climate Action and Clean Air

B. SOCIAL		
EMPLOYMENT AND LABOUR PRACTICES		
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.	WEB: Sustainability Policy ; Our People and Values ; Equal Opportunities SR: Running a Sustainable Business – Corporate Governance; Working with Partners – Management Approach, Human Capital Management
KPI B1.1	Total workforce by gender, employment type (for example, full- or parttime), age group and geographical region.	SR: Working with Partners – Human Capital Management
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	SR: Working with Partners – Human Capital Management
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.	WEB: Sustainability Policy ; Health & Safety Policy SR: Running a Sustainable Business – Sustainable Long-term Growth, Corporate Governance, Sustainability Risks and Opportunities; Working with Partners – Management Approach, Human Capital Management – Promoting Employee Wellbeing; Working with Partners – Health & Safety
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	SR: Key Statistics and Targets – Summary of Statistics
KPI B2.2	Lost days due to work injury.	SR: Key Statistics and Targets – Summary of Statistics
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	SR: Running a Sustainable Business – Corporate Governance; Working with Partners – Management Approach, Human Capital Management – Promoting Employee Wellbeing; Working with Partners – Health & Safety
ASPECT B3	DEVELOPMENT AND TRAINING	
General Disclosure	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.	WEB: Sustainability Policy ; Learning and Development Policy SR: Running a Sustainable Business – Corporate Governance; Working with Partners – Management Approach, Human Capital Management
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	SR: Report Overview; Working with Partners – Human Capital Management – Opportunities for Growth

KPI B3.2	The average training hours completed per employee by gender and employee category.	SR: Report Overview; Working with Partners – Human Capital Management – Opportunities for Growth
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.	WEB: Sustainability Policy ; Human Rights Policy SR: Running a Sustainable Business – Corporate Governance
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	WEB: Human Rights Policy ; Equal Opportunities SR: Running a Sustainable Business – Corporate Governance
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	EXP: No such practices were identified.
OPERATING PRACTICES		
ASPECT B5	SUPPLY CHAIN MANAGEMENT	
General Disclosure	Policies on managing environmental and social risks of the supply chain.	WEB: Sustainability Policy ; Environmental Policy ; Health & Safety Policy SR: Running a Sustainable Business – Corporate Governance; Working with Partners – Management Approach, Managing our Supply Chain
KPI B5.1	Number of suppliers by geographical region.	SR: Working with Partners – Managing our Supply Chain – Responsible Procurement
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.	SR: Running a Sustainable Business – Corporate Governance; Working with Partners – Managing our Supply Chain – Responsible Procurement
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	WEB: Enhancing Supplier Partnership SR: Running a Sustainable Business – Corporate Governance; Working with Partners – Management Approach, Managing our 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.	WEB: Enhancing Supplier Partnership SR: Working with Partners – Managing our Supply Chain

ASPECT B6	PRODUCT RESPONSIBILITY	
General Disclosure	<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 health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p>	<p>WEB: Sustainability Policy; Quality Policy; Health & Safety Policy; Supply Rules; Guide to Connection of Supply; Personal Data Privacy Policy; Complaints Handling Policy</p> <p>SR: Running a Sustainable Business – Corporate Governance, Stakeholder Engagement; Serving Hong Kong – Management Approach; Working with Partners – Management Approach</p> <p>EXP: Advertising and methods of redress are not material for our electricity business in Hong Kong.</p>
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	EXP: This KPI is not applicable due to the nature of our product, viz. electricity.
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	SR: Serving Hong Kong – Serving our Customers – Excellent Service
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	<p>WEB: Enhancing Supplier Partnership</p> <p>SR: Running a Sustainable Business – Corporate Governance; Working with Partners – Managing our Supply Chain – Responsible Procurement</p>
KPI B6.4	Description of quality assurance process and recall procedures.	<p>WEB: Quality Management</p> <p>EXP: Recall procedures are not applicable due to the nature of our product, viz. electricity.</p>
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	<p>WEB: Personal Data Privacy Policy</p> <p>SR: Serving Hong Kong – Reliable and Affordable Power – Physical and Cyber Security; Serving Hong Kong – Serving our Customers – Personal Data Protection</p>
ASPECT B7	ANTI-CORRUPTION	
General Disclosure	<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 bribery, extortion, fraud and money laundering.</p>	<p>WEB: Anti-Fraud and Anti-Bribery Policy; Sustainability Policy; Code of Conduct</p> <p>SR: Running a Sustainable Business – Corporate Governance</p> <p>AR: Combined Corporate Governance Report</p>
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.	SR: Running a Sustainable Business – Corporate Governance
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	<p>WEB: Code of Conduct; Whistleblowing Procedure</p> <p>SR: Running a Sustainable Business – Corporate Governance</p>
KPI B7.3	Description of anti-corruption training provided to directors and staff.	SR: Running a Sustainable Business – Corporate Governance

COMMUNITY		
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.	<p>WEB: Media, Stakeholder Engagement and Donation Policy; Sustainability Policy</p> <p>SR: Our Business and Approach to Sustainability – Sustainability Governance; Running a Sustainable Business – Corporate Governance, Sustainability Risk and Opportunities; Serving Hong Kong – Management Approach</p>
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	<p>WEB: Media, Stakeholder Engagement and Donation Policy; Community Investment; Protecting our Environment</p> <p>SR: Our Business and Approach to Sustainability – Sustainable Development Goals; Sharing our Planet – Education and Awareness; Serving Hong Kong – Smart Power Services, Caring for the Community</p>
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	<p>WEB: Community Investment; Protecting our Environment</p> <p>SR: Our Business and Approach to Sustainability – Sustainable Development Goals; Sharing our Planet – Education and Awareness; Serving Hong Kong – Smart Power Services, Caring for the Community</p> <p>AR: Combined Report of the Directors</p>