



[Stock Code: 3]

GRI AND ESG GUIDE CONTENT INDEX

Global Reporting Initiative (GRI) Content Index

Statement of use The Hong Kong and China Gas Company Limited has reported in accordance with the GRI Standards for the period from 1 January 2022 to 31 December 2022.
 GRI 1 used GRI 1: Foundation 2021
 Applicable GRI Sector Standard(s) GRI 11: Oil and Gas Sector

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
GRI 2: General Disclosures 2021					
2-1	Organisational details	About this Report (p.2) Business Profile (p.8-9)			●
2-2	Entities included in the organisation's sustainability reporting	About this Report (p.2) Annual Report 2022			●
2-3	Reporting period, frequency and contact point	About this Report (p.2)			●
2-4	Restatements of information	Key Statistics (p.80-91)			●
2-5	External assurance	About this Report (p.2) Verification Statement (p.92)			●
2-6	Activities, value chain and other business relationships	Business Profile (p.8-9) Neutralising our Footprint (p.44-45) Engaging the Society (p.47-50) Young-at-heart with Resilience (p.77-79)	There are no significant changes in business relationships compared to the previous reporting period.		●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/ REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
2-7	Employees	Key Statistics (p.80-91)	No significant fluctuations in the number of employees during the Reporting Period and the previous Reporting Period		●
2-8	Workers who are not employees	Young-at-heart with Resilience (p.70-72) Key Statistics (p.80-91)			●
2-9	Governance structure and composition	Our ESG Approach (p.17-19) Annual Report 2022 (p.20-25) Committees			●
2-10	Nomination and selection of the highest governance body	Annual Report 2022 (p.78-79, 84-85) Nomination Policy Nomination Committee			●
2-11	Chair of the highest governance body	Revitalising our Strengths (p.56) Board of Directors			●
2-12	Role of the highest governance body in overseeing the management of impacts	Board Statement (p.3) Our ESG Approach (p.17, 22-24) Governance Structure			●
2-13	Delegation of responsibility for managing impacts	Our ESG Approach (p.17) Governance Structure			●
2-14	Role of the highest governance body in sustainability reporting	Our ESG Approach (p.17, 22) Governance Structure			●
2-15	Conflicts of interest	Revitalising our Strengths (p.55-57)			●
2-16	Communication of critical concerns	Our ESG Approach (p.17)			●
2-17	Collective knowledge of the highest governance body	Our ESG Approach (p.17)			●
2-18	Evaluation of the performance of the highest governance body	Revitalising our Strengths (p.55-57)			●
2-19	Remuneration policies	Remuneration Committee			●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
2-20	Process to determine remuneration	Remuneration Committee Annual Report 2022 – Remuneration Committee (p. 83-84)			● ●
2-21	Annual total compensation ratio	–	Not applicable. Pay review takes reference on market pay levels, positions and performances. The Company conducts and participates in various pay surveys to determine the competitiveness of positions' pay ranges.		●
2-22	Statement on sustainable development strategy	Chairmen's Statement (p.4-5) Managing Director's Statement (p.6-7)			●
2-23	Policy commitments	Our ESG Approach (p.18) ESG Policies			●
2-24	Embedding policy commitments	Our ESG Approach (p.18) ESG Policies			●
2-25	Processes to remediate negative impacts	Our ESG Approach (p.20-21, 25) Management Approaches (p.27, 35, 47, 55, 59, 69)			●
2-26	Mechanisms for seeking advice and raising concerns	Business Integrity			●
2-27	Compliance with laws and regulations	Revitalising our Strengths (p.55-57)			●
2-28	Membership associations	Memberships in Associations			●
2-29	Approach to stakeholder engagement	Our ESG Approach (p.22-25) Stakeholder Engagement			●
2-30	Collective bargaining agreements	Employee Engagement			●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
GRI 3: Material Topics 2021					
3-1	Process to determine material topics	Our ESG Approach (p.22-24)			●
3-2	List of material topics	Our ESG Approach (p.22-24)			●
GHG Emissions					
3-3	Management of material topics	Neutralising our Footprint (p.35, 38-45) The actions taken and the effectiveness are communicated to stakeholders through our corporate website – Carbon Neutrality		11.1.1	●
302-1	Energy consumption within the organisation	Key Statistics (p.80-91) Neutralising Our Footprint (p.38-39)		11.1.2	●
302-2	Energy consumption outside of the organisation	Key Statistics (p.80-91)		11.1.3	●
302-3	Energy intensity	Energising the Ecosystem (p.32) Neutralising Our Footprint (p.38) The denominator used for calculating energy intensity was floor area (m ²)		11.1.4	●
305-1	Direct (Scope 1) GHG emissions	Key Statistics (p.80-91)	All CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ are covered in the calculation		●
305-2	Energy indirect (Scope 2) GHG emissions	Key Statistics (p.80-91)	All CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ are covered in the calculation.	11.1.6	●
305-3	Other indirect (Scope 3) GHG emissions	Neutralising Our Footprint (p.38) Key Statistics (p.80-91)		11.1.7	●
305-4	GHG emissions intensity	Neutralising Our Footprint (p.38)	All CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ are covered in the calculation. Scope 1 and 2 of GHG emissions are included in the intensity ratio.	11.1.8	●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/ REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
Climate Adaptation, Resilience, and Transition					
3-3	Management of material topics	<i>Neutralising our Footprint (p.35-45)</i> The actions taken and the effectiveness are communicated to stakeholders through our corporate website – <i>Climate Change Management</i>		11.2.1	●
201-2	Financial implications and other risks and opportunities due to climate change	<i>Neutralising our Footprint (p.36-37)</i> <i>Climate-Related and Nature-related Directive Guide (p.18-24)</i>		11.2.2	●
305-5	Reduction of GHG emissions	<i>Neutralising our Footprint (p.38-45)</i>		11.2.3	●
Air Emissions					
3-3	Management of material topics	<i>Energising the Ecosystem (p.27-29, 32-33)</i> <i>Air Emissions</i>		11.3.1	●
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<i>Key Statistics (p.80-91)</i>		11.3.2	●
416-1	Assessment of the health and safety impacts of product and service categories	<i>Engaging with Society (p.49-50)</i> <i>Young-at-heart with Resilience (p.72)</i>		11.3.3	●
Biodiversity					
3-3	Management of material topics	<i>Energising the Ecosystem (p.27)</i> <i>Climate-related and Nature-related Directive Guide (p4.-7, 30, 34-50)</i> <i>Biodiversity</i>		11.4.1	●
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>Energising the Ecosystem (p.28-31)</i> <i>Climate-related and Nature-related Directive Guide (p.36-39)</i>		11.4.2	●
304-2	Significant impacts of activities, products and services on biodiversity	<i>Energising the Ecosystem (p.28-31)</i> <i>Climate-related and Nature-related Directive Guide (p.35)</i>		11.4.3	●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/ REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
304-3	Habitats protected or restored	Energising the Ecosystem (p.28-31) Climate-related and Nature-related Directive Guide (p.37-49)		11.4.4	●
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Energising the Ecosystem (p.28-31) Climate-related and Nature-related Directive Guide (p.36)		11.4.5	●
Waste					
3-3	Management of material topics	Energising the Ecosystem (p.27) Resources Management		11.5.1	●
306-1	Waste generation and significant waste-related impacts	Energising the Ecosystem (p.33) Key Statistics (p.80-91)		11.5.2	●
306-2	Management of significant waste-related impacts	Energising the Ecosystem (p.27)		11.5.3	●
306-3	Waste generated	Key Statistics (p.80-91)		11.5.4	●
306-4	Waste diverted from disposal	Key Statistics (p.80-91)		11.5.5	●
306-5	Waste directed to disposal	Key Statistics (p.80-91)		11.5.6	●
Water and Effluents					
3-3	Management of material topics	Energising the Ecosystem (p.32) Resources Management		11.6.1	●
303-1	Interactions with water as a shared resource	Energising the Ecosystem (p.31-32)		11.6.2	●
303-2	Management of water discharge-related impacts	Energising the Ecosystem (p.27, 31-32)		11.6.3	●
303-3	Water withdrawal	Key Statistics (p.80-91)		11.6.4	●
303-4	Water discharge	Key Statistics (p.80-91)		11.6.5	●
303-5	Water consumption	Key Statistics (p.80-91)		11.6.6	●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/ REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
Closure and Rehabilitation					
3-3	Management of material topics	Young-at-heart with Resilience (p.69-71) Employee Engagement		11.7.1	●
402-1	Minimum notice periods regarding operational changes	Employee Engagement		11.7.2	●
402-2	Programs for upgrading employee skills and transition assistance programs	Young-at-heart with Resilience (p.71, 76)		11.7.3	●
Asset Integrity and Critical Incident Management					
3-3	Management of material topics	Neutralising our Footprint (p.40-43) Young-at-heart with Resilience (p.72) The actions taken and the effectiveness are communicated to stakeholders through our corporate website – Health and Safety		11.8.1	●
306-3	Significant spills	Energising the Ecosystem (p.32)		11.8.2	●
Additional Sector Recommendations	For each significant spill, report the cause of the spill and the volume of spill recovered	–	Not applicable. No reportable effluent spills happened at any of our operations during the Reporting Period.		●
Occupational Health and Safety					
3-3	Management of material topics	Young-at-heart with Resilience (p.69-71) The actions taken and the effectiveness are communicated to stakeholders through our corporate website – Health and Safety		11.9.1	●
403-1	Occupational health and safety management system	Young-at-heart with Resilience (p.69-71) Health and Safety		11.9.2	●
403-2	Hazard identification, risk assessment, and incident	Young-at-heart with Resilience (p.69-71) Health and Safety		11.9.3	●
403-3	Occupational health services	Health and Safety		11.9.4	●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
403-4	Worker participation, consultation and communication on occupational health and safety	Health and Safety		11.9.5	●
403-5	Worker training on occupational health and safety	Young-at-Heart with Resilience (p.69-71)		11.9.6	●
403-6	Promotion of worker health	Young-at-Heart with Resilience (p.69-71)		11.9.7	●
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Young-at-Heart with Resilience (p.69) Health and Safety		11.9.8	●
403-8	Workers covered by an occupational health and safety management system	–	All workers including contractors are covered by occupational safety and health management system	11.9.9	●
403-9	Work-related injuries	Key Statistics (p.80-91) Young-at-heart with resilience (p.69-71)		11.9.10	●
403-10	Work-related ill health	Key Statistics (p.80-91) Young-at-heart with Resilience (p.70-72)		11.9.11	●
Employee Practices					
3-3	Management of material topics	Young-at-heart with Resilience (p.69, 73-76) Employee Engagement		11.10.1	●
401-1	New employee hires and employee turnover	Key Statistics (p.80-91)		11.10.2	●
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Engagement		11.10.3	●
401-3	Parental leave	Key Statistics (p.80-91)		11.10.4	●
402-1	Minimum notice periods regarding operational changes	Employee Engagement		11.10.5	●
404-1	Average hours of training per year per employee	Young-at-heart with Resilience (p.73) Key Statistics (p.80-91)		11.10.6	●
404-2	Programmes for upgrading employee skills and transition assistance programmes	Young-at-heart with Resilience (p.73-76)		11.10.7	●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/ REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
414-1	New suppliers that were screened using social criteria	Young-at-heart with Resilience (p.77-79)		11.10.8	●
414-2	Negative social impacts in the supply chain and actions taken	Young-at-heart with Resilience (p.77-79)		11.10.9	●
Non-discrimination and Equal Opportunity					
3-3	Management of material topics	Young-at-heart with Resilience (p.74-75) Employee Engagement		11.11.1	●
202-2	Proportion of senior management hired from the local community	–	All senior management are hired from the local community	11.11.2	●
401-3	Parental leave	Key Statistics (p.80-91)		11.11.3	●
404-1	Average hours of training per year per employee	Key Statistics (p.80-91)		11.11.4	●
405-1	Diversity of governance bodies and employees	Annual Report 2022 (p.25) Revitalising our Strengths (p.56) Young-at-heart with Resilience (p.74-75)		11.11.5	●
405-2	Ratio of basic salary and remuneration	Key Statistics (p.80-91)		11.11.6	●
406-1	Incidents of discrimination and corrective actions taken	Revitalising our Strengths (p.56)		11.11.7	●
Forced Labour and Modern Slavery					
3-3	Management of material topics	Revitalising our Strengths (p.57) Employee Engagement		11.12.1	●
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Young-at-heart with Resilience (p.77-79)		11.12.2	●
414-1	New suppliers that were screened using social criteria	Young-at-heart with Resilience (p.77-79)		11.12.3	●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/ REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
Freedom of Association and Collective Bargaining					
3-3	Management of material topics	Employee Engagement		11.13.1	●
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Young-at-heart with Resilience (p.77-79)		11.13.2	●
Economic Impacts					
3-3	Management of material topics	Engaging with Society (p.47-53) Greening the Future (p.58-67) Young-at-heart with Resilience (p.69-79)		11.14.1	●
201-1	Direct economic value generated and distributed	Business Profile (p.8-9) Key Statistics (p.80-91) Annual Report 2022 - Business highlights (p.10) Annual Report 2022 - 2022 Financial Analysis (p.61) Annual Report 2022 - Report of the Directors (p. 64-75)		11.14.2	●
202-2	Proportion of senior management hired from the local community	–	All senior management are hired from the local community.	11.14.3	●
203-1	Infrastructure investments and services supported	Neutralising our Footprint (p.40-43) Greening the Future (p.58-65)		11.14.4	●
203-2	Significant indirect economic impacts	Engaging with Society (p.50)		11.14.5	●
204-1	Proportion of spending on local suppliers	Young-at-heart with Resilience (p.77-79)		11.14.6	●
Local Communities					
3-3	Management of material topics	Engaging with Society (p.47, 51-53) Community Engagement		11.15.1	●
413-1	Operations with local community engagement, impact assessments, and development programs	Engaging with Society (p.51-53) Key Statistics (p.80-91)			●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/ REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
413-2	Operations with significant actual and potential negative impacts on local communities	–	No actual and potential negative impacts on local communities were recorded.	11.15.3	●
Land and Resource Rights					
3-3	Management of material topics	Environmental Management		11.16.1	●
Rights of Indigenous People					
3-3	Management of material topics	Environmental Management		11.17.1	●
Conflict and Security					
3-3	Management of material topics	Employee Engagement		11.18.1	●
410-1	Security personnel trained in human rights policies or procedures	Employee Engagement		11.18.2	●
Anti-competitive Behaviour					
3-3	Management of material topics	Business Integrity		11.19.1	●
206-1	Legal actions for anti-competitive behaviour	Revitalising our Strengths (p.56-57)		11.19.2	●
Anti-corruption					
3-3	Management of material topics	Business Integrity Revitalising our Strengths (p.56-57)		11.20.1	●
205-1	Operations assessed for risks related to corruption	Revitalising our Strengths (p.56-57)		11.20.2	●
205-2	Communication and training about anti-corruption policies and procedures	Revitalising our Strengths (p.56) Key Statistics (p.80-91)		11.20.3	●
205-3	Confirmed incidents of corruption and actions taken	Revitalising our Strengths (p.57)		11.20.4	●
Payments to Government					
3-3	Management of material topics	Stakeholder Engagement Policy Engaging with Society (p.51)		11.21.1	●
201-1	Direct economic value generated and distributed	Key Statistics (p.80-91)		11.21.2	●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
201-4	Financial assistance received from government	Annual Report 2022 – Notes to the Consolidated Financial Statements		11.21.3	●
207-1	Approach to tax	Annual Report 2022 – Notes to the Consolidated Financial Statements		11.21.4	●
207-2	Tax governance, control, and risk management	Annual Report 2022 – Notes to the Consolidated Financial Statements		11.21.5	●
207-3	Stakeholder engagement and management of concerns related to tax	Annual Report 2022 – Notes to the Consolidated Financial Statements		11.21.6	●
207-4	Country-by-country reporting	Annual Report 2022 – Notes to the Consolidated Financial Statements		11.21.7	●
Public Policy					
3-3	Management of material topics	Stakeholder Engagement Policy		11.22.1	●
415-1	Political contributions	Engaging with Society (p.51)		11.22.2	●
Towngas' Most Important Material Issues Not Associated With GRI Topic Standards					
Data Privacy and Cyber Security					
3-3	Management of material topics	Revitalising Our Strengths (p.57) Data Privacy and Cyber Security			●
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Revitalising Our Strengths (p.57) Data Privacy and Cyber Security			●
Supply Chain Management					
3-3	Management of material topics	Young-at-Heart with Resilience (p.69-71) The actions taken and the effectiveness are communicated to stakeholders through our corporate website – Supply Chain Resilience			●
308-1	New suppliers that were screened using environmental criteria	Young-at-heart with Resilience (p.77-79)			●
308-2	Negative environmental impacts in the supply chain and actions taken	Young-at-heart with Resilience (p.77-79)			●

GRI STANDARD	DISCLOSURE	LOCATION/URL	OMISSION/REMARKS	GRI SECTOR STANDARD REF. NO.	EXTERNAL ASSURANCE
ESG Strategy					
3-3	Management of material topics	Our ESG Approach (p.16-25) Management approaches (p.27, 35, 47, 55, 59, 69) Our Approach			●
Fossil Fuel Alternatives					
3-3	Management of material topics	Our ESG Approach (p.16-25) Greening the Future (p.59-67) Energy Transition Business Innovation			●
Innovation					
3-3	Management of material topics	Greening the Future (p.59-67) Engaging with Society (page (p.47-50) Business Innovation Energy Transition Customer Experience			●
Supply Security and Reliable Production					
3-3	Management of material topics	Engaging with Society (p.47-48) Customer Experience			●

Environmental, Social and Governance Reporting Guide (ESG Guide) Content Index

The ESG Report 2022 was in compliance with the mandatory disclosure requirements and “comply or explain” provisions of the ESG Guide of The Stock Exchange of Hong Kong Limited.

Mandatory Disclosure Requirements	Reporting Location	Website Location
<p>Governance Structure</p> <p>A statement from the board containing the following elements:</p> <ul style="list-style-type: none"> (i) a disclosure of the board’s oversight of ESG issues; (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 (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><u>Board Statement (p.3)</u> <u>Our ESG Approach (p.16-25)</u></p>	<p><u>Governance Structure</u></p>
<p>Reporting Principles – Materiality</p> <ul style="list-style-type: none"> (i) The process to identify and the criteria for the selection of material ESG factors; and (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><u>Our ESG Approach (p.16-25)</u></p>	<p><u>Stakeholder Engagement</u> <u>Double Materiality Assessment</u></p>
<p>Reporting Principles – Quantitative</p> <p>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)</p>	<p><u>Key Statistics (p.80-91)</u></p>	
<p>Reporting Principles – Consistency</p> <p>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><u>About this Report (p.2)</u></p>	
<p>Reporting Boundary</p> <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</p>	<p><u>About this Report (p.2)</u></p>	

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
A. Environmental			
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	Neutralising our Footprint (p.35) Energising the Ecosystem (p.27)	Carbon Neutrality Air Emissions Resources Management Climate Change Policy Environmental Policy
KPI A1.1	The types of emissions and respective emissions data	Key Statistics (p.80-91)	
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity	Key Statistics (p.80-91)	
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity	Key Statistics (p.80-91)	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity	Key Statistics (p.80-91)	
KPI A1.5	Description of emission target(s) set and steps taken to achieve them	Towngas Carbon Neutrality Roadmap (p.10-11) Energising the Ecosystem (p.26-33) Neutralising our Footprint (p.34-45)	
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	Energising the Ecosystem (p.33)	Resources Management
A2: Use of Resources			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	Energising the Ecosystem (p.27)	Environmental Policy Resources Management
KPI A2.1	Direct and/or indirect consumption by type in total and intensity	Key Statistics (p.80-91)	
KPI A2.2	Water consumption in total and intensity	Key Statistics (p.80-91)	

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	<u>Towngas Carbon Neutrality Roadmap (p.10-11)</u> <u>Energising the Ecosystem (p.32)</u>	
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	<u>Energising the Ecosystem (p.32)</u>	
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	<u>Key Statistics (p.80-91)</u>	
A3: The Environment and Natural Resources			
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources	<u>Our ESG Approach (p.18)</u> <u>Energising the Ecosystem (p.27)</u> <u>Neutralising our Footprint (p.35)</u>	<u>Biodiversity</u> <u>Environmental Management</u> <u>Resources Management</u> <u>Environmental Policy</u>
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	<u>Neutralising our Footprint (p.38-45)</u> <u>Energising the Ecosystem (p.28-31)</u>	<u>Resources Management</u>
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	<u>Neutralising our Footprint (p.35)</u>	<u>Climate Change Policy</u>
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	<u>Neutralising our Footprint (p.36-45)</u>	<u>Climate-related and Nature-related Directive Guide</u> <u>Climate Change Management</u> <u>Carbon Neutrality</u>

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
B. Social			
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	<i>Young-at-heart with Resilience (p.69)</i>	<i>Environmental Policy</i> <i>Human Rights Policy</i> <i>Anti-Discrimination Policy</i> <i>Employee Engagement</i>
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	<i>Key Statistics (p.80-91)</i>	
KPI B2.1	Employee turnover rate by gender, age group and geographical region	<i>Key Statistics (p.80-91)</i>	
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	<i>Young-at-heart with Resilience (p.69)</i>	<i>Health and Safety Policy</i> <i>Health and Safety</i>
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	<i>Key Statistics (p.80-91)</i>	
KPI B2.2	Lost days due to work injury	<i>Young-at-heart with Resilience (p.70)</i> <i>Key Statistics (p.80-91)</i>	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored	<i>Young-at-heart with Resilience (p.69-71)</i>	<i>Health and Safety</i>
B3: Development and Training			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	<i>Young-at-heart with Resilience (p.73-76)</i>	<i>Employee Policy</i> <i>Employee Engagement</i>
KPI B3.1	The percentage of employees trained by gender and employee category	<i>Key Statistics (p.80-91)</i>	
KPI B3.2	The average training hours completed per employee by gender and employee category	<i>Key Statistics (p.80-91)</i>	

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
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	<u>Young-at-heart with Resilience (p.69)</u>	<u>Human Rights Policy</u> <u>Code of Conduct</u> <u>Code of Practices for Suppliers</u> <u>Employee Engagement</u>
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	<u>Young-at-heart with Resilience (p.73-76)</u>	<u>Employee Engagement</u>
KPI B4.2	Description of steps taken to eliminate such practices when discovered	<u>Young-at-heart with Resilience (p.73-76)</u>	<u>Employee Engagement</u>
B5: Supply Chain Management			
General Disclosure	Policies on managing environmental and social risks of the supply chain	<u>Young-at-heart with Resilience (p.69)</u>	<u>Code of Practices for Suppliers</u> <u>Sustainable Purchasing Policy</u> <u>Supply Chain Resilience</u>
KPI B5.1	Number of suppliers by geographical region	<u>Young-at-heart with Resilience (p.77)</u>	
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	<u>Young-at-heart with Resilience (p.77-79)</u>	<u>Supply Chain Resilience</u>
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored	<u>Young-at-heart with Resilience (p.77-79)</u>	<u>Supply Chain Resilience</u>
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored	<u>Young-at-heart with Resilience (p.77-79)</u>	<u>Supply Chain Resilience</u>

Subject Areas, Aspects, General Disclosures and KPIs	Reporting Location	Website Location
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	Engaging with Society (p.46-50) Young-at-heart with Resilience (p.69-72) Health and Safety Customer Experience Health and Safety Policy Customers Services Code of Conduct Policy Personal Data Privacy Policy Information Security Policy Security Policy
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	No relevant case was recorded
KPI B6.2	Number of products and service-related complaints received and how they are dealt with	Key Statistics (p.80-91) Engaging with Society (p.47-50) Customer Experience
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Revitalising our Strengths (p.55) Business Integrity Code of Conduct
KPI B6.4	Description of quality assurance process and recall procedures	Young-at-heart with Resilience (p.69-72) Customer Experience
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	Revitalising our Strengths (p.55, 57) Data Privacy and Cyber Security Personal Data Privacy Policy Information Security Policy

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
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	<i>Revitalising our Strengths (p.55)</i>	<i>Business Integrity</i> <i>Anti-Fraud Policy</i> <i>Code of Conduct</i>
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	<i>Revitalising our Strengths (p.56-57)</i>	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	<i>Revitalising our Strengths (p.55-57)</i>	<i>Business Integrity</i> <i>Whistleblowing Policy</i>
KPI B7.3	Description of anti-corruption training provided to directors and staff	<i>Revitalising our Strengths (p.55-57)</i>	<i>Business Integrity</i>
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	<i>Engaging with Society (p.47)</i>	<i>Community Engagement</i> <i>Social Investment Policy</i>
KPI B8.1	Focus areas of contribution	<i>Engaging with Society (p.47-53)</i>	
KPI B8.2	Resources contributed to the focus area	<i>Engaging with Society (p.47-53)</i>	