

# Linking the ISSB Standards and HKEX ESG Reporting Code

# Introduction

## Background on sustainability reporting in Hong Kong

In March 2024, the Hong Kong Government's Financial Services and the Treasury Bureau published a [statement](#) setting out the aim for Hong Kong to be among the first jurisdictions to align the local sustainability disclosure requirements with International Financial Reporting Standards (IFRS) - Sustainability Disclosure Standards, namely the IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information (**IFRS S1**) and IFRS S2 Climate-related Disclosures (**IFRS S2**, together with IFRS S1, the **ISSB Standards**) published by the IFRS Foundation. In particular, the Hong Kong Institute of Certified Public Accountants (**HKICPA**) shall assume the role of the sustainability reporting standard setter in Hong Kong to develop local sustainability reporting standards (**HK Standards**) aligned with the ISSB Standards. The final HK Standards was published in December 2024<sup>1</sup>.

Under the Listing Rules, all Main Board issuers are required to disclose against the revised Environment, Social and Governance Reporting Code set out in Appendix C2 of the Listing Rules (**ESG Code**), which contains new climate-related disclosures modelling on IFRS S2<sup>2</sup> (**LR Climate Requirements**), [starting from 1 January 2025](#). Issuers that are Hang Seng Composite LargeCap Index constituents are further required to disclose against the new climate-related disclosure requirements on a mandatory basis [starting from 1 January 2026](#).

As set out in the Hong Kong government's [Roadmap on Sustainability Disclosure in Hong Kong](#), large publicly accountable entities (**PAEs**) are expected to fully adopt the ISSB Standards no later than 2028. It is contemplated that Hong Kong Exchanges and Clearing Limited (**HKEX**) will consult the market in 2027 on mandating sustainability reporting against the HK Standards for listed PAEs, with an expected effective date of 1 January 2028 under a proportionate approach.

HKEX's LR Climate Requirements aim to prepare listed issuers for transitioning towards ultimate sustainability reporting in accordance with the HK Standards. To encourage early adoption of the ISSB Standards, ESG reports prepared in compliance with the ISSB Standards are considered to have complied with the LR Climate Requirements set out in Part D of the ESG Code<sup>3</sup>.

## About this document

The ESG Code provides that an issuer may adopt international ESG reporting guidance, including the ISSB Standards, so long as it includes comparable disclosures to those

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<sup>1</sup> See HKICPA, [HKICPA publishes HKFRS Sustainability Disclosure Standards](#), 12 December 2024.

<sup>2</sup> For details of the relevant Listing Rule amendments, please see HKEX, [Consultation Conclusions Enhancement of Climate-related Disclosures under the Environment, Social and Governance Framework](#), April 2024.

<sup>3</sup> See Paragraph 8 of the ESG Code.

required under the ESG Code<sup>4</sup>.

HKEX encourages early adoption of the ISSB Standards. This document aims to assist issuers who have chosen to prepare reports in accordance with the ISSB Standards on how to use disclosures from the ISSB Standards to meet the requirements of HKEX's ESG Code.

The linkage tables show the ISSB Standards and disclosures that relate to requirements in HKEX's ESG Code. The tables also set out information that an issuer starting with the ISSB Standards needs to know to ensure compliance with the ESG Code. Information collected for these disclosures allows companies to create a sustainability report based on the ISSB Standards while at the same time comply with HKEX's ESG Code, without duplicating effort.

#### **Important notes:**

- 1. This is a HKEX publication - the contents herein are not endorsed by the IFRS Foundation, nor represent the views of the IFRS Foundation.**
2. This document provides guidance to issuers who choose to report under the ISSB Standards on how they can use such disclosures to comply with HKEX ESG Code. **This document shall not be used for the purposes of asserting compliance with the ISSB Standards.**
3. This document must be read in conjunction with the relevant standards. An issuer should not rely on this guidance in isolation to meet the requirements in the ESG Code or ISSB Standards.
4. This document includes all disclosure requirements in Part B (Mandatory Disclosure Requirements) and Part C ("Comply or explain" Provisions) of the ESG Code. This document sets out the related ISSB provisions, as well as points that issuers should consider when purporting to prepare one set of disclosures that would meet both standards.
5. This document does not include the climate-related disclosures set out under Part D of the ESG Code, as the ESG Code expressly states that reports prepared in accordance with IFRS S1 and IFRS S2 would be considered to have complied with Part D of the ESG Code.
6. This document was published in September 2025. Subsequent amendments to ISSB Standards may change the analysis herein.

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<sup>4</sup> See Paragraph 8 of the ESG Code.

## Part 1: Mandatory Disclosure Requirements under the ESG Code

Part B of the ESG Code sets out the mandatory disclosure requirements that must be included in all issuers' ESG reports.

The table below explains and supports the linkage between Part B of the ESG Code and the ISSB Standards.

| HKEX ESG Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ISSB Standards                                                                                                                                                                        | Comments (where applicable)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| <b>Governance structure: para 13</b><br><br>A statement from the board containing the following elements: <ul style="list-style-type: none"> <li>(i) a disclosure of the board's oversight of ESG issues;</li> <li>(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</li> <li>(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.</li> </ul> | <b>IFRS S1</b> <ul style="list-style-type: none"> <li>• Para. 26-27 (Governance)</li> </ul> <b>IFRS S2</b> <ul style="list-style-type: none"> <li>• Para. 5-7 (Governance)</li> </ul> | ESG Code para. 13 can be reported as part of IFRS S1 / IFRS S2.<br><br>Para. 19 (Part D) of the ESG Code also sets out climate-related governance disclosure requirements modelled upon IFRS S2 para. 5-7.<br><br>In preparing ESG-related governance disclosures, an issuer shall avoid unnecessary duplication in respect of disclosures made pursuant to paras. 13 and 19 of the ESG Code. For example, an issuer may provide integrated governance disclosures instead of separate disclosures for each ESG-related risk and opportunity. |
| <b>Reporting principles: para 14</b><br><br>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report:<br><br><b>Materiality:</b> The ESG report should disclose: (i) the process to identify and the criteria for the selection of                                                                                                                                                                                                                                                                                 | -                                                                                                                                                                                     | The ESG Code requires disclosure on an issuer's application of the "Materiality" reporting principle for which there is no corresponding disclosure requirement in the ISSB Standards.<br><br>Issuers should disclose its application of the "Materiality" reporting principle in order to ensure compliance with the ESG Code.                                                                                                                                                                                                               |

| HKEX ESG Code                                                                                                                                                                                                                                 | ISSB Standards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Comments<br>(where applicable) |
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| 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.                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                |
| <b>Quantitative:</b> 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. | <b>IFRS S1</b> <ul style="list-style-type: none"> <li>• Para. 59 (Disclosure of information about sources of guidance)</li> <li>• Para. 78(b) (Disclosure of assumptions and judgement in cases of measurement uncertainty)</li> </ul> <b>IFRS S2</b> <ul style="list-style-type: none"> <li>• Para. 29(a)(iii) (Disclosure of measurement approach, inputs and assumptions for measurement of greenhouse gas emissions)</li> <li>• Para. 34 (Disclosure of methodology for setting target)</li> </ul> | -                              |
| <b>Consistency:</b> 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.                                                                    | <b>IFRS S1</b> <ul style="list-style-type: none"> <li>• Para. 44(a)(vi) (Disclosure of changes in risk management process compared with previous reporting period)</li> <li>• Para. 66 (Disclosures in case of changes in end-date of reporting period)</li> <li>• Para. 81(d) (Explanation of changes made to past assumptions concerning disclosed amounts)</li> </ul> <b>IFRS S2</b> <ul style="list-style-type: none"> <li>• Para. 25(a)(vi) (Disclosure of changes in risk</li> </ul>             | -                              |

| HKEX ESG Code                                                                                                                                                                                                                                                                                                                      | ISSB Standards                                                                                                                                                                                                                                     | Comments<br>(where applicable)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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|                                                                                                                                                                                                                                                                                                                                    | <p>management process compared with previous reporting period)</p> <ul style="list-style-type: none"> <li>• Para. 29(a)(iii)(3)<br/>(Disclosure of changes to measurement approach, inputs and assumptions during the reporting period)</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <p><b>Reporting boundary: para 15</b></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. If there is a change in the scope, the issuer should explain the difference and reason for the change.</p> | <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>• Para. 20 (Reporting entity)</li> </ul>                                                                                                                                              | <p>The ESG Code allows issuers to determine the scope of entities to be covered by the ESG report. Therefore, issuers are required to disclose the reporting boundary of the ESG report and describe how the scope was determined.</p> <p>IFRS S1 para. 20 requires an entity's sustainability-related financial disclosure to be the same reporting entity as the related financial statements.</p> <p>An issuer preparing reports in accordance with the ISSB Standards should disclose that the scope of its ESG report is same as that of its financial statements.</p> |

## Part 2: “Comply or explain” Provisions

Part C of the ESG Code sets out the provisions that all issuers are required to report in their ESG reports on a “comply or explain” basis. That is, an issuer should either report on the information called for, or, where an issuer determines that a provision/KPI is not applicable, relevant or material, provide considered reasons to explain such determination.

### Materiality

Under the ISSB Standards, information is material and should be reported on if omitting, misstating or obscuring that information could reasonably be expected to influence decisions that primary users of general purpose financial reports make on the basis of those reports. In particular, an entity is required to disclose information about all sustainability-related risks and opportunities that could reasonably be expected to affect the entity’s cash flows, its access to finance or cost of capital over the short, medium or long term<sup>5</sup>. Disclosure focuses on the needs of investors and financial markets (i.e. investor-focus approach), highlighting the impact on the entity’s prospects rather than impact on external stakeholders.

Under the ESG Code, materiality is the threshold at which ESG issues determined by the board are sufficiently important to investors and other stakeholders that they should be reported.

When the ESG Code was first introduced in 2012, many provisions were developed with reference to prevailing sustainability reporting frameworks, including the GRI Standards (GRI). GRI requires an entity to report information about its most significant impacts on the economy, environment, people and human rights, rather than on the entity itself (impact materiality).

Therefore, materiality under the ESG Code is wide to encompass a range of materiality considerations, and provisions developed with reference to GRI may not be directly aligned with investor-focus approach under the ISSB Standards.

Nonetheless, the impacts of an entity’s activities on the economy, environment, and people may also result in negative/ positive consequences for the entity itself. These consequences can be operational or reputational, and therefore in many cases, financial. Depending on the particular facts and circumstances, where impact on an entity’s prospects is not material at the time of reporting, it may become material in the medium- to long-term.

For example, poor safety measures leading to deaths and injuries on site (impact materiality) may result in short-term pecuniary impact through fines and penalties (which may not be financially material). However it is possible that those workplace fatalities and injuries may lead to a loss of business in the long term, e.g. the reputational damage, or

<sup>5</sup> Under the ISSB Standards, an entity’s “cash flows, its access to finance or cost of capital over the short, medium and long term” are collectively referred to as an entity’s “prospects”.

regulator(s)' rejecting the entity's business licence application.

Issuers should consider the underlying facts and circumstances in determining whether a KPI is impact-only; or may be extended to have an effect on the entity's prospects that should be reported on. For example, in relation to disclosure on policies and compliance with relevant laws and regulations, issuers should consider the severity of consequences in cases of non-compliance (i.e. lawsuits, fines or penalties).

## Linkage table

The third column (*Points to consider*) of the linkage table outlines the considerations that an issuer should take into account to ensure that its disclosures (prepared in accordance with the ISSB Standards) include disclosures comparable to those required under Part C of the ESG Code.

### Reminders:

1. In the Linkage Table, no reference to the ISSB Standards will be made for certain provisions which are "more associated with impact materiality"<sup>6</sup>. Issuers should however refer to the discussions set out in page 6 above to consider whether there is an extended effect on the entity's prospects such that should be reported on.
2. An issuer should provide considered reasons if it decides not to disclose information required under a "comply or explain" provision.

| HKEX ESG Code                                                                                                                                                                                                                                                                                                                                                   | ISSB Standards                                                                                                                                                                                                                                                                                                                      | Points to consider                                                                                                                                                                                                                                                                                                                                                                                         |
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| <b>Aspect A1 Emissions: General Disclosure</b><br>Information on:<br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br>relating to air, discharges into water and land, and generation of hazardous and non-hazardous waste.<br><i>Note: Air emissions include NOx, SOx, and other</i> | <b>IFRS S1</b> <ul style="list-style-type: none"> <li>• Para. 30 (Sustainability-related risks and opportunities)</li> <li>• Para. 33 (Strategy and decision-making)</li> </ul> <b>IFRS S2</b> <ul style="list-style-type: none"> <li>• Para. 9 (Strategy)</li> <li>• Para. 10 (Climate-related risks and opportunities)</li> </ul> | Aspect A1: General Disclosure can be reported as part of: <ul style="list-style-type: none"> <li>• IFRS S1 para. 30: specify the applicable laws and regulations in relation to the areas prescribed by Aspect A1, and disclose their potential impact on the issuer (e.g. risks arising / that may arise from non-compliance thereof which could be reasonably expected to affect the entity's</li> </ul> |

<sup>6</sup> See discussion in page 7.



| HKEX ESG Code                                                                                                                                                                                                                                                                                                                                                                                                         | ISSB Standards                                                                                                                                                                                                                                                                            | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| <p><i>pollutants regulated under national laws and regulations.</i></p> <p><i>Hazardous wastes are those defined by national regulations.</i></p>                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                           | <p>prospects).</p> <ul style="list-style-type: none"> <li>IFRS S1 para. 33 and IFRS S2 para. 9: describe the actions the issuer has taken, or plans to take in response to, such risks (e.g. any changes to business model and resource allocation, as well as any adaptation or mitigation efforts).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <p><b>KPI A1.1:</b></p> <p>The types of emissions and respective emissions data</p> <p><b>KPI A1.3:</b></p> <p>Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)</p> <p><b>KPI A1.4:</b></p> <p>Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)</p> | <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>Para. 45-53 (Metrics and Targets)</li> <li>Para. 56-58 (Identifying applicable disclosure requirements)</li> </ul> <p><b>IFRS S2</b></p> <ul style="list-style-type: none"> <li>Para. 32 (industry-based metrics)</li> </ul> | <p>These KPIs are not part of the cross-industry metrics under IFRS S2.</p> <p>However, these KPIs may be relevant for issuers engaged in certain industry sectors. In assessing whether any of these KPIs is material / relevant, issuers should refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the <i>Industry-based Guidance on Implementing IFRS S2</i>.</p> <p>In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should also refer to and consider the applicability of metrics associated with the disclosure topics included in the SASB Standards.</p> <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p> |
| <p><b>KPI A1.5</b></p> <p>Description of emission target(s) set and steps taken</p>                                                                                                                                                                                                                                                                                                                                   | <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>Para. 51-53 (Information</li> </ul>                                                                                                                                                                                          | <p>Disclosure is required under both the ESG Code and the ISSB Standards.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| HKEX ESG Code                                                                                                                                                                                                          | ISSB Standards                                                                                                                                                                                                                                                         | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| to achieve them                                                                                                                                                                                                        | about targets set)<br><b>IFRS S2</b> <ul style="list-style-type: none"><li>Para. 33-37 (Climate-related targets)</li></ul>                                                                                                                                             | Disclosures prepared in accordance with IFRS S2 para. 33-37 will also comply with ESG Code para. 37-40 (Part D).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>KPI A1.6</b><br>Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.                                                    | <b>IFRS S1</b> <ul style="list-style-type: none"><li>Para. 45-53 (Metrics and Targets)</li><li>Para. 56-58 (Identifying applicable disclosure requirements)</li></ul> <b>IFRS S2</b> <ul style="list-style-type: none"><li>Para. 32 (Industry-based metrics)</li></ul> | <p>This KPI is not part of the cross-industry metrics under IFRS S2.</p> <p>However, this KPI may be relevant for issuers engaged in certain industry sectors. In assessing whether any of these KPIs is material / relevant, issuers should refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the <i>Industry-based Guidance on Implementing IFRS S2</i>.</p> <p>In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should also refer to and consider the applicability of metrics associated with the disclosure topics included in the SASB Standards.</p> <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p> |
| <b>Aspect A2: Use of Resources: General Disclosure</b><br><br>Policies on the efficient use of resources, including energy, water and other raw materials.<br><br><i>Note: Resources may be used in production, in</i> | -                                                                                                                                                                                                                                                                      | More associated with impact materiality. See Reminders in page 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| HKEX ESG Code                                                                                                                                                                                 | ISSB Standards                                                                                                                                                           | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <i>storage, transportation, in buildings, electronic equipment, etc.</i>                                                                                                                      |                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>KPI A2.1</b><br>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>IFRS S1</b> <ul style="list-style-type: none"> <li>Para. 45-53 (Metrics and Targets)</li> <li>Para. 56-58 (Identifying applicable disclosure requirements)</li> </ul> | These KPIs are not part of the cross-industry metrics under IFRS S2.<br><br>However, these KPIs may be relevant for issuers engaged in certain industry sectors. In assessing whether any of these KPIs is material / relevant, issuers should refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the <i>Industry-based Guidance on Implementing IFRS S2</i> . |
| <b>KPI A2.2</b><br>Water consumption in total and intensity (e.g. per unit of production volume, per facility).                                                                               | <b>IFRS S2</b> <ul style="list-style-type: none"> <li>Para. 32 (Industry-based metrics)</li> <li>Para. 33-37 (Climate-related targets)</li> </ul>                        | In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should also refer to and consider the applicability of metrics associated with the disclosure topics included in the SASB Standards.                                                                                                                                                                                     |
| <b>KPI A2.3</b><br>Description of energy use efficiency target(s) set and steps taken to achieve them.                                                                                        |                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>KPI A2.4</b><br>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.                       |                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>KPI A2.5</b><br>Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.                                                   |                                                                                                                                                                          | IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.                                                                                                                                                                                                                                                                        |
| <b>Aspect A3: The Environment and Natural Resources: General Disclosure</b><br><br>Policies on minimising the issuer's significant impacts on the environment and natural resources.          | -                                                                                                                                                                        | More associated with impact materiality. See Reminders in page 7.                                                                                                                                                                                                                                                                                                                                                                |

| HKEX ESG Code                                                                                                                                                                                                                                                                                                                                                                                | ISSB Standards                                                                                                                                                                                                                                                   | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <b>KPI A3.1</b><br><br>Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Aspect B1: Employment: General Disclosure</b><br><br>Information on:<br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. | Depending on the circumstances, the following provisions may be relevant:<br><br><b>IFRS S1</b> <ul style="list-style-type: none"> <li>• Para. 30 (Sustainability-related risks and opportunities)</li> <li>• Para. 33 (Strategy and decision-making)</li> </ul> | More associated with impact materiality. See Reminders in page 7.<br><br>Where applicable, Aspect B1: General Disclosure can be reported as part of: <ul style="list-style-type: none"> <li>• IFRS S1 para. 30(a): specify the applicable laws and regulations in relation to the areas prescribed by Aspect B1, and disclose their potential impact on the issuer (e.g. risks arising / that may arise from non-compliances thereof that could reasonably be expected to affect the entity's prospects).</li> <li>• IFRS S1 para. 33: describe the actions the issuer has taken, or plans to take in response to such risks (e.g. any changes to business model and resource allocation, as well as any adaptation or mitigation efforts).</li> </ul> |
| <b>KPI B1.1</b><br><br>Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.                                                                                                                                                                                                                                                      | Depending on the circumstances, the following provisions may be relevant:<br><br><b>IFRS S1</b> <ul style="list-style-type: none"> <li>• Para. 45-53 (Metrics and Targets)</li> </ul>                                                                            | More associated with impact materiality. See Reminders in page 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>KPI B1.2</b><br><br>Employee turnover rate by gender, age group and                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• Para. 56-58 (Identifying applicable disclosure)</li> </ul>                                                                                                                                                              | In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should also refer to and consider the applicability of metrics associated with the disclosure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

| HKEX ESG Code                                                                                                                                                                                                                                                                                                                        | ISSB Standards                                                                                                                                                                                                                                                          | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| geographical region.                                                                                                                                                                                                                                                                                                                 | requirements)                                                                                                                                                                                                                                                           | <p>topics included in the SASB Standards.</p> <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p><b>Aspect B2: Health and Safety: General Disclosure</b></p> <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 providing a safe working environment and protecting employees from occupational hazards.</p> | <p>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>• Para. 30 (Sustainability-related risks and opportunities)</li> <li>• Para. 33 (Strategy and decision-making)</li> </ul> | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>Where applicable, Aspect B2: General Disclosure can be reported as part of:</p> <ul style="list-style-type: none"> <li>• IFRS S1 para. 30(a): specify the applicable laws and regulations in relation to the areas prescribed by Aspect B2, and disclose their potential impact on the issuer (e.g. risks arising / that may arise from non-compliances thereof that could reasonably be expected to affect the entity's prospects).</li> <li>• IFRS S1 para. 33: describe the actions the issuer has taken, or plans to take in response to such risk (e.g. any changes to business model and resource allocation, as well as any adaptation or mitigation efforts).</li> </ul> |
| <p><b>KPI B2.1</b></p> <p>Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.</p> <p><b>KPI B2.2</b></p>                                                                                                                                                               | <p>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>• Para. 45-53 (Metrics and Targets)</li> <li>• Para. 56-58 (Identifying</li> </ul>                                        | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should refer to and consider the</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| HKEX ESG Code                                                                                                                                                                                                                                                                                                                         | ISSB Standards                                                                                                                                                                                                                                                       | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <p>Lost days due to work injury.</p> <p><b>KPI B2.3</b></p> <p>Description of occupational health and safety measures adopted, and how they are implemented and monitored.</p>                                                                                                                                                        | <p>applicable disclosure requirements)</p>                                                                                                                                                                                                                           | <p>applicability of metrics associated with the disclosure topics included in the SASB Standards.</p> <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p>                                                                                                                                                                                                                   |
| <p><b>Aspect B3: Development and Training: General Disclosure</b></p> <p>Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.</p> <p><i>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</i></p> | -                                                                                                                                                                                                                                                                    | <p>More associated with impact materiality. See Reminders in page 7.</p>                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <p><b>KPI B3.1</b></p> <p>The percentage of employees trained by gender and employee category (e.g. senior management, middle management).</p> <p><b>KPI B3.2</b></p> <p>The average training hours completed per employee by gender and employee category.</p>                                                                       | <p>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>• Para. 45-53 (Metrics and Targets)</li> <li>• Para. 56-58 (Identifying applicable disclosure requirements)</li> </ul> | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should refer to and consider the applicability of metrics associated with the disclosure topics included in the SASB Standards.</p> <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p> |
| <p><b>Aspect B4: Labour Standards: General Disclosure</b></p>                                                                                                                                                                                                                                                                         | <p>Depending on the circumstances, the following provisions may be relevant:</p>                                                                                                                                                                                     | <p>More associated with impact materiality. See Reminders in page 7.</p>                                                                                                                                                                                                                                                                                                                                                                                                                 |

| HKEX ESG Code                                                                                                                                                                                                    | ISSB Standards                                                                                                                                                                     | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <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 preventing child and forced labour.</p> | <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>Para. 30 (Sustainability-related risks and opportunities)</li> <li>Para. 33 (Strategy and decision-making)</li> </ul> | <p>Where applicable, Aspect B4: General Disclosure can be reported as part of:</p> <ul style="list-style-type: none"> <li>IFRS S1 para. 30(a): specify the applicable laws and regulations in relation to the areas prescribed by Aspect B4, and disclose their potential impact on the issuer (e.g. risks arising / that may arise from non-compliances thereof that could reasonably be expected to affect the entity's prospects).</li> <li>IFRS S1 para. 33: describe the actions the issuer has taken, or plans to take in response to such risk (e.g. any changes to business model and resource allocation, as well as any adaptation or mitigation efforts).</li> </ul> |
| <p><b>KPI B4.1</b></p> <p>Description of measures to review employment practices to avoid child and forced labour.</p>                                                                                           | -                                                                                                                                                                                  | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should also refer to and consider the applicability of metrics associated with the disclosure topics included in the SASB Standards.</p> <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p>                                                                                                                                                                                   |
| <p><b>KPI B4.2</b></p> <p>Description of steps taken to eliminate such practices when discovered.</p>                                                                                                            |                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| HKEX ESG Code                                                                                                                                                                                     | ISSB Standards                                                                                                                                                                                                                                                          | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| <p><b>Aspect B5: Supply Chain Management: General Disclosure</b></p> <p>Policies on managing environmental and social risks of the supply chain.</p>                                              | <p>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>• Para. 30 (Sustainability-related risks and opportunities)</li> <li>• Para. 33 (Strategy and decision-making)</li> </ul> | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>Where applicable, Aspect B5: General Disclosure can be reported as part of:</p> <ul style="list-style-type: none"> <li>• IFRS S1 para. 30(a): describe how failure to manage environmental and social risks of the supply chain results / may result in sustainability-related risks or opportunities reasonably expected to affect the issuer's prospects.</li> <li>• IFRS S1 para. 33: describe the issuer's response or plans to respond to such risk or opportunity (e.g. any changes to business model and resource allocation, as well as any adaptation or mitigation efforts).</li> </ul> |
| <p><b>KPI B5.1</b></p> <p>Number of suppliers by geographical region.</p>                                                                                                                         | <p>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>• Para. 45-53 (Metrics and Targets)</li> <li>• Para. 56-58 (Identifying applicable disclosure requirements)</li> </ul>    | <p>More associated with impact materiality. See Reminders in page 7.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p><b>KPI B5.2</b></p> <p>Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.</p> |                                                                                                                                                                                                                                                                         | <p>In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should also refer to and consider the applicability of metrics associated with the disclosure topics included in the SASB Standards.</p>                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>KPI B5.3</b></p> <p>Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.</p>                        |                                                                                                                                                                                                                                                                         | <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p><b>KPI B5.4</b></p> <p>Description of practices used</p>                                                                                                                                       |                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |



| HKEX ESG Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ISSB Standards                                                                                                                                                                                                                                                      | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <p>to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.</p> <p><b>Aspect B6: Product Responsibility: General Disclosure</b></p> <p>Information on:</p> <ul style="list-style-type: none"> <li>(a) the policies; and</li> <li>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</li> </ul> <p>relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p> | <p>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>Para. 30 (Sustainability-related risks and opportunities)</li> <li>Para. 33 (Strategy and decision-making)</li> </ul> | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>Where applicable, Aspect B6: General Disclosure can be reported as part of:</p> <ul style="list-style-type: none"> <li>IFRS S1 para. 30(a): specify the applicable laws and regulations in relation to the areas prescribed by Aspect B6, and disclose their potential impact on the issuer (e.g. risks arising / that may arise from non-compliances thereof that could reasonably be expected to affect the entity's prospects).</li> <li>IFRS S1 para. 33: describe the actions the issuer has taken, or plans to take in response to such risk (e.g. any changes to business model and resource allocation, as well as any adaptation or mitigation efforts).</li> </ul> |
| <p><b>KPI B6.1</b></p> <p>Percentage of total products sold or shipped subject to recalls for safety and health reasons.</p> <p><b>KPI B6.2</b></p> <p>Number of products and service related complaints received and how they are dealt with.</p>                                                                                                                                                                                                                                                                                                                      | <p>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>Para. 45-53 (Metrics and Targets)</li> <li>Para. 56-58 (Identifying applicable disclosure requirements)</li> </ul>    | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should also refer to and consider the applicability of metrics associated with the disclosure topics included in the SASB</p>                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| HKEX ESG Code                                                                                                                                                                                                                                                                                                                                                   | ISSB Standards                                                                                                                                                                                                                                                          | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| <p><b>KPI B6.3</b></p> <p>Description of practices relating to observing and protecting intellectual property rights.</p> <p><b>KPI B6.4</b></p> <p>Description of quality assurance process and recall procedures.</p> <p><b>KPI B6.5</b></p> <p>Description of consumer data protection and privacy policies, and how they are implemented and monitored.</p> |                                                                                                                                                                                                                                                                         | <p>Standards.</p> <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>Aspect B7: Anti-corruption: General Disclosure</b></p> <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>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>• Para. 30 (Sustainability-related risks and opportunities)</li> <li>• Para. 33 (Strategy and decision-making)</li> </ul> | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>Where applicable, Aspect B7: General Disclosure can be reported as part of:</p> <ul style="list-style-type: none"> <li>• IFRS S1 para. 30(a): specify the applicable laws and regulations in relation to the areas prescribed by Aspect B7, and disclose their potential impact on the issuer (e.g. risks arising / that may arise from non-compliances thereof that could reasonably be expected to affect the entity's prospects).</li> <li>• IFRS S1 para. 33: describe the actions the issuer has taken, or plans to take in response to such risk (e.g. any changes to business model and resource allocation, as well as any adaptation or mitigation efforts).</li> </ul> |

| HKEX ESG Code                                                                                                                                                                                                                                                                                                                                                                                                                                        | ISSB Standards                                                                                                                                                                                                                                                       | Points to consider                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| <p><b>KPI B7.1</b></p> <p>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.</p> <p><b>KPI B7.2</b></p> <p>Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.</p> <p><b>KPI B7.3</b></p> <p>Description of anti-corruption training provided to directors and staff.</p> | <p>Depending on the circumstances, the following provisions may be relevant:</p> <p><b>IFRS S1</b></p> <ul style="list-style-type: none"> <li>• Para. 45-53 (Metrics and Targets)</li> <li>• Para. 56-58 (Identifying applicable disclosure requirements)</li> </ul> | <p>More associated with impact materiality. See Reminders in page 7.</p> <p>In the absence of an IFRS Sustainability Disclosure Standard that is specifically applicable, an issuer should also refer to and consider the applicability of metrics associated with the disclosure topics included in the SASB Standards.</p> <p>IFRS S1 para. 58 also sets out other sources (e.g. CDSB Framework Application Guidance) that issuers may refer to and consider the applicability thereof.</p> |
| <p><b>Aspect B8: Community Investment: General Disclosure</b></p> <p>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>                                                                                                                                                                                      | -                                                                                                                                                                                                                                                                    | <p>More associated with impact materiality. See Reminders in page 7.</p>                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p><b>KPI B8.1</b></p> <p>Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).</p> <p><b>KPI B8.2</b></p> <p>Resources contributed (e.g. money or time) to the focus area.</p>                                                                                                                                                                                                                | -                                                                                                                                                                                                                                                                    | <p>More associated with impact materiality. See Reminders in page 7.</p>                                                                                                                                                                                                                                                                                                                                                                                                                      |

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