

How to prepare an ESG Report

Appendix 4: Table of references to international standards/guidelines and other resources

Introduction

The table below outlines provisions of the following international standards/guidance materials as well as other references and resources that broadly correspond to the provisions of the ESG Guide:

1. [Global Reporting Initiative’s Sustainability Reporting Standards](#) (“GRI”)¹
2. [CDP’s Climate Change 2020 Questionnaire and Water Security 2020 Questionnaire](#) (“CDP”)
3. [International Organization for Standardization’s Guidance on Social Responsibility \(ISO 26000:2010\)](#) (“ISO”)
4. [Recommendations of the Financial Stability Board’s Task Force on Climate-related Financial Disclosures](#) (“TCFD”)
5. [Climate Disclosure Standards Board’s Climate Change Reporting Framework](#) (“CDSB Climate Change”)
6. [Climate Disclosure Standards Board’s Framework for Reporting Environmental and Climate Change Information](#) (“CDSB Framework”)
7. [Organisation for Economic Co-operation and Development’s G20/OECD Principles of Corporate Governance](#) (“G20/OECD”)
8. [An Analysis of the Goals and Targets by SDGs](#) (“SDGs”)

Notes:

- (i) *The provisions of the international standards and guidelines included in the table below may not be strictly equivalent to the corresponding provisions of the ESG Guide, but only broadly relate to the same ESG issue.*
- (ii) *References and resources listed are not exhaustive and are for reference only.*

¹ Please also refer to GRI’s guide titled “[Linking the GRI Standards and HKEX ESG Reporting Guide](#)” when preparing a ESG report based on the GRI Standards.

ESG Reporting Guide		Guidelines/ Reference/Resources
A. Environmental		
Aspect A1: Emissions	<p>General Disclosure</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 air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p><i>Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations.</i></p> <p><i>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</i></p> <p><i>Hazardous wastes are those defined by national regulations.</i></p>	GRI: 103-2(c-i), 305, 306, 307-1

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KPI A1.1	The types of emissions and respective emissions data.	GRI: 305-1, 305-2, 305-4, 305-6, 305-7 CDP: C6.1, C6.2, C6.5, C6.10, C7.1, C7.1a
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	ISO: 6.5.3.2, 6.5.5.2.1 TCFD: Metrics & Targets - Recommended Disclosure (b) CDSB Climate Change: 4.21, 4.22, 4.24, 4.26, 4.27, 4.29, 4.30 References/Resources: <ul style="list-style-type: none"> • The Clean Air Charter – A Business Handbook, published by The Hong Kong General Chamber of Commerce and the Hong Kong Business Coalition on the Environment (http://www.cleanair.hk/eng/guidebook/guidebook_eng_r.pdf) • Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong, Environmental Protection Department (EPD) and Electrical and Mechanical Services Department (https://www.epd.gov.hk/epd/sites/default/files/epd/gn_pdf/GN2014P097-2014c-e.pdf) • Carbon Audit Toolkit for Small and Medium Enterprises in Hong Kong, published by The University of Hong Kong and City University of Hong Kong (http://www6.cityu.edu.hk/aerc/sme/ima_ges/sme_eng.pdf) • EMFAC-HK Vehicle Emission Calculation by EPD (https://www.epd.gov.hk/epd/english/environmentinhk/air/guide_ref/emfac-hk.html)

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		<ul style="list-style-type: none"> Greenhouse Gas Protocol – Calculation Tools (https://ghgprotocol.org/calculation-tools) Vehicle Emission Modeling Software - MOBILE6.1, United States Environmental Protection Agency (http://www3.epa.gov/otaq/m6.htm) (subject to future revisions or updates) Grid-based emissions factors for countries/ territories outside Hong Kong, the Institute of Global Environmental Strategies (https://iges.or.jp/en/pub/list-grid-emission-factor/en)
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<p>GRI: 306-2(a) ISO: 6.5.3.2</p> <p>References/Resources:</p> <ul style="list-style-type: none"> Waste guidelines & references, published by EPD (https://www.epd.gov.hk/epd/english/environmentinhk/waste/guide_ref/waste_guidelines.html) Hong Kong legislation on: <ul style="list-style-type: none"> Chemical waste: http://www.epd.gov.hk/epd/english/environmentinhk/waste/prob_solutions/chemical_wminhk.html Clinical waste: http://www.epd.gov.hk/epd/clinicalwaste/en/scheme.html Hazardous chemicals: http://www.epd.gov.hk/epd/english/laws_regulations/comp_guides/cg_hazardous_chemical.html

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	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	GRI: 306-2(b), 306-3 ISO: 6.5.3.2
	KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	GRI: 103-2, 305-5 CDP: C4.1, C4.1a, C4.1b, C4.3, C4.3a, C4.3b, C7.9 ISO: 6.5.3.2, 6.5.5.2.1 TCFD: Metrics & Targets - Recommended Disclosure (c) CDSB Climate Change: 4.12, 4.13, 4.14, 4.15 CDSB Framework: REQ-02 SDGs: Target 3.9, SDG 13 References/Resources: <ul style="list-style-type: none"> Step-by-step guide by Science Based Targets Initiative: https://sciencebasedtargets.org/step-by-step-guide/
	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.	GRI: 103-2, 306-2, 306-4 ISO: 6.5.3.2 CDSB Framework: REQ-02 SDGs: Target 3.9, Target 11.6, Target 12.3, Target 12.4, Target 12.5 References/Resources: <ul style="list-style-type: none"> Hong Kong Waste Reduction Website of EPD (https://www.wastereduction.gov.hk/en/quickaccess/resource_centre_index.htm)

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Aspect A2: Use of Resources	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials. <i>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</i>	GRI: 103-2(c-i), 301, 302, 303 CDP: W6.1, W6.1a
	KPI A2.1 Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	GRI: 302-1, 302-3, 302-3 CDP: C8.2a, C8.2c, C8.2e ISO: 6.5.4.2 References/Resources: <ul style="list-style-type: none"> Energy Statistics Manual from the International Energy Agency (Annex 3 Units and Conversion Equivalents): https://ec.europa.eu/eurostat/ramon/statmanuals/files/Energy_statistics_manual_2004_EN.pdf
	KPI A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility).	GRI: 303-1, 303-3, 303-4, 305-5 CDP: W1.2b ISO: 6.5.4.2 References/Resources: <ul style="list-style-type: none"> Aqueduct Water Risk Atlas by the World Resources Institute: https://www.wri.org/aqueduct Water Risk Filter by the WWF: https://waterriskfilter.panda.org/

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KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	GRI: 103-2, 302-4, 302-5 CDP: C4.1, C4.1a, C4.1b, C4.2 ISO: 6.5.4.2, 6.5.5.2.1 CDSB Climate Change: 4.12, 4.13, 4.14, 4.15 CDSB Framework: REQ-02 SDGs: SDG 7
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.	GRI: 103-2, 303-3, 303-4, 303-5 CDP: W4.2, W8.1, W8.1a, W8.1b ISO: 6.5.4.2 CDSB Framework: REQ-02 SDGs: SDG 6 References/Resources: <ul style="list-style-type: none"> • Aqueduct Water Risk Atlas by the World Resources Institute: https://www.wri.org/aqueduct • Water Risk Filter by the WWF: https://waterriskfilter.panda.org/ • Water conservation for non-domestic water use accounts website by the Hong Kong Water Supplies Department: https://www.wsd.gov.hk/en/water-conservation/non-domestic/index.html
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	GRI: 301-1 ISO: 6.7.5.2

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Aspect A3: The Environment and Natural Resources	General Disclosure: Policies on minimising the issuer’s significant impacts on the environment and natural resources.	GRI: 103-2(c-i), 301, 302, 303, 304, 305, 306 CDP: C2.2, C2.2a, C2.2b, C2.2c, C2.2d TCFD: Risk Management - Recommended Disclosures (b) and (c)
	KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	GRI: 103-1, 103-2, 303-1, 303-2, 304-2, 306-3(c), 306-5 CDP: C2.2, C2.3, C2.3a ISO: 6.5.3.2, 6.5.4.2, 6.5.5.2.1, 6.5.5.2.2, 6.5.6.2 TCFD: Risk Management - Recommended Disclosures (b) and (c), Strategy - Recommended Disclosure (a)
Aspect A4: Climate Change	General Disclosure: Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	GRI: 201-2 CDP: C2.2, C2.2a, C2.2b, C2.2c, C2.2d, C3.1, C3.1d, C3.1e, C3.1f, C3.1g ISO: 6.5.5.2.2 TCFD: Strategy - Recommended Disclosure (a) and (c), Risk Management - Recommended Disclosure (a) and (b), Scenario Analysis and Climate-related Issues CDSB Climate Change: 4.6, 4.9, 4.10, 4.11, 4.14 CDSB Framework: REQ-02, REQ-03, REQ-06

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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.	<p>GRI: 201-2</p> <p>CDP: C2.3, C2.3a, C3.1d, C3.1e, C3.1f, C3.1g</p> <p>ISO: 6.5.5.2.1, 6.5.5.2.2</p> <p>TCFD: Strategy - Recommended Disclosure (a) and (b), Metrics and Targets - Recommended Disclosure (a)</p> <p>CDSB Climate Change: 4.6, 4.9, 4.10, 4.11, 4.14</p> <p>CDSB Framework: REQ-02, REQ-03, REQ-06</p> <p>G20/OECD: V.A.7</p> <p>SDGs: SDG 13</p> <p>References/Resources:</p> <ul style="list-style-type: none"> • Annex to the TCFD Recommendations Report: Implementing Recommendations of the TCFD published in June 2017: https://www.fsb-tcf.org/publications/final-implementing-tcf-recommendations/ • Various resources to understand and implement the TCFD recommendations available from TCFD: https://www.tcfhub.org/ • Guidelines on reporting climate-related information published by the European Commission in 2019: https://ec.europa.eu/finance/docs/policy/190618-climate-related-information-reporting-guidelines_en.pdf • Various resources on TCFD implementation and good practice available from SASB: https://www.sasb.org/knowledge-hub/ • Climate Change questionnaire and guidance from CDP: https://www.cdp.net/en/guidance

ESG Reporting Guide		Guidelines/ Reference/Resources
B. Social		
Employment and Labour Practices		
Aspect B1: Employment	<p>General Disclosure</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 compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p>	<p>GRI: 103-2(c-i), 202, 401, 405, 406, 419-1</p> <p>ISO: 6.3.10.3, 6.4.3.2, 6.4.4.2, 6.4.6.2, 6.4.7.2</p>
	<p>KPI B1.1</p> <p>Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.</p>	<p>GRI: 102-8, 405-1(b)</p>
	<p>KPI B1.2</p> <p>Employee turnover rate by gender, age group and geographical region.</p>	<p>GRI: 401-1</p>

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Aspect B2: Health and Safety	General Disclosure	GRI: 103-2(c-i), 403, 419-1 ISO: 6.4.6.2
	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.	
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	GRI: 403-9
KPI B2.2	Lost days due to work injury.	GRI: 403-9
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	GRI: 103-2, 103-3(a-i), 403-1 ISO: 6.4.6.2

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Aspect B3: Development and Training	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. <i>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</i>	GRI: 103-2(c-i), 404-2(a) ISO: 6.4.7.1
	KPI B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management). KPI B3.2 The average training hours completed per employee by gender and employee category.	GRI: 404-1 ISO: 6.4.7.2
Aspect B4: Labour Standards	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	GRI: 103-2(c-i), 408, 409, 419-1 ISO: 6.3.10.3
	KPI B4.1 Description of measures to review employment practices to avoid child and forced labour. KPI B4.2 Description of steps taken to eliminate such practices when discovered.	GRI: 103-2, 408, 409 ISO: 6.3.10.3

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Operating Practices		
Aspect B5: Supply Chain Management	General Disclosure Policies on managing environmental and social risks of the supply chain.	GRI: 103-2(c-i), 204, 308, 414 References/Resources: <ul style="list-style-type: none"> Global Supply Chain Report from CDP: https://www.cdp.net/en/supply-chain
	KPI B5.1 Number of suppliers by geographical region.	GRI: 102-9
	KPI B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	GRI: 103-2, 308-1, 308-2, 414-1, 414-2 ISO: 6.4.3.2 Reference/Resources: <ul style="list-style-type: none"> amfori BSCI System Manual Business Social Compliance Initiative (BSCI): https://www.amfori.org/sites/default/files/amfori%20BSCI%20System%20Manual_ENG.pdf (1.9 Supply Chain Mapping, Template 2: Supply Chain Mapping)
	KPI B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	GRI: 308-2, 414-2 ISO: 6.6.6.2 CDSB Climate Change: 2.10, 4.11
	KPI B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	GRI: 103-2, 308-1 ISO: 6.6.6

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			<p>References/Resources:</p> <ul style="list-style-type: none"> • Green Procurement by EPD: https://www.epd.gov.hk/epd/english/how_help/green_procure/green_procure1.html • Supplier Self-Assessment Questionnaire from Ceres: https://www.ceres.org/sites/default/files/tool/2017-03/ceres_SAQ.pdf

ESG Reporting Guide		Guidelines/ Reference/Resources
Aspect B6: Product Respon- sibility	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.	
	GRI: 103-2(c-i), 416-2, 417-2, 417-3, 418-1, 419-1 ISO: 6.6.7.2, 6.7.4.2, 6.7.7.2, 6.7.9.2	
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. ISO: 6.7.4.2
	KPI B6.2	Number of products and service related complaints received and how they are dealt with. GRI: 102-43, 102-44, 103-2(c-vi), 418-1 ISO: 6.7.6.2
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights. ISO: 6.6.7.2 References/Resources: <ul style="list-style-type: none"> Hong Kong Intellectual Property Department - Intellectual Property in Hong Kong, China: https://www.ipd.gov.hk/eng/intellectual_property/ip_hk.htm
KPI B6.4	Description of quality assurance process and recall procedures. ISO: 6.7.4.2 References/Resources: <ul style="list-style-type: none"> ISO 9000 Family – Quality Management: https://www.iso.org/iso-9001-quality-management.html 	

	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	GRI: 103-2, 103-3(a-i), 418 ISO: 6.7.7.2
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ESG Reporting Guide		Guidelines/ Reference/Resources
Aspect B7: Anti-corruption	<p>General Disclosure</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 relating to bribery, extortion, fraud and money laundering.</p>	<p>GRI: 103-2(c-i), 205, 205-3, 419-1</p> <p>ISO: 6.6.3.2</p>
	<p>KPI B7.1</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>GRI: 205-3</p>
	<p>KPI B7.2</p> <p>Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.</p>	<p>GRI: 102-17, 103-2, 103-3(a-i), 205</p> <p>ISO: 6.6.3.2</p> <p>References/Resources:</p> <ul style="list-style-type: none"> ISO 37001 standard on Anti-bribery Management Systems: https://www.iso.org/iso-37001-anti-bribery-management.html The Hong Kong Institute of Chartered Secretaries's toolkit on whistleblowing: https://www.hkics.org.hk/publication_details.php?menu_id=6&sub_menu_id=&nid=2326
	<p>KPI B7.3</p> <p>Description of anti-corruption training provided to directors and staff.</p>	<p>GRI: 205-2</p> <p>ISO: 6.6.3.2</p>

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Community		
Aspect B8: Community Investment	General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	GRI: 103-2(c-i), 413 ISO: 6.8.3.2, 6.8.4.2, 6.8.5.2, 6.8.6.2, 6.8.7.2, 6.8.8.2, 6.8.9.2
	KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	GRI: 203-1(a), 413-1
	KPI B8.2 Resources contributed (e.g. money or time) to the focus area.	GRI: 201-1(a-ii), 413-1