



ABLE ENGINEERING HOLDINGS LIMITED
安 保 工 程 控 股 有 限 公 司

Incorporated in the Cayman Islands with limited liability
Stock Code: 1627

**ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE
REPORT 2017**



VISION

To exceed the expectations of customers, shareholders, employees, suppliers and subcontractors by provision of effective, efficient and high-quality construction and maintenance services and thus be a profitable construction company.

MISSION

To achieve customer's satisfaction by ensuring that customer's goals are met

To conduct business with clients, suppliers and subcontractors in an efficient and economically sound manner

To ensure that safe and environmentally sound construction practices are implemented



About the Report

Able Engineering Holdings Limited (“Able” or the “Company”, together with its subsidiaries referred to as the “Group”) has been listed on Main Board of Hong Kong Stock Exchange (“HKEX”) since 20 February 2017 (Stock code: 1627). As a well-established multi-discipline construction corporation, the Group engages in building construction, repair, maintenance, alternation and addition works, building conversion, design and build as well as fitting of works. Able employs more than 400 staff comprising managerial, professional, technical and supervisory grade working on various types of projects.

The Group, consisting of Able Engineering Company Limited and Able Building Construction Limited, is providing quality construction engineering services to both public and private sectors. Current projects include but not limited to public and private housing construction, renovation and maintenance. With over 40 years of experience in Hong Kong, Able has gained widespread recognition for its accomplishments from clients, receiving a number of awards for architectural excellence, green building, occupational safety and more. The Group will continue to work towards sustainable growth through communicating and cooperating with its key stakeholder groups.

Reporting Guideline and Scope

This is the first Environmental, Social and Governance (“ESG”) Report issued by Able. It has been prepared in compliance with the ESG Reporting Guide set out in Appendix 27 to the Rules Governing the Listing of Securities of the Stock Exchange (the “Listing Rules”).

This report discloses the ESG management approach of the Company and its subsidiaries in Hong Kong for the period 1 April 2016 to 31 March 2017.

Feedback

The Group shall in the future continue to improve on the content and delivery of information disclosed in this report. We welcome your feedback. Your suggestions, where appropriate, would be incorporated in the upcoming reporting cycles. Please direct your feedback and comments to:

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Message from CEO

Dear Stakeholders,

The year 2016/2017 is special to the Company, not only because we have successfully listed on the HKEX, but also because bearing our fair share of social responsibility which has become more important than ever before. Aligning with our vision to meet and exceed the expectations of key stakeholders, including clients, shareholders, employees, suppliers, subcontractors, government and academia, we are working to address a variety of environmental and social issues. Our first ever ESG report marks our commitment to kick start the sustainability journey.

As one of the reputable building and construction services providers in Hong Kong, we acknowledge the environmental and social impacts of our business operations. In addition to complying with all applicable environmental laws and regulations and establishing good work practices on site, we strive to take a step further, engaging with green buildings and design. During the reporting period, two of our projects were honoured the Green Contractor Bronze Award from the Architectural Services Department and the Grand Award in the Existing Buildings Category at the Green Building Award organized by the Hong Kong Green Building Council.

The safety and well-being of our employees are vital to our business and, therefore, we always assign the top priority to work safety. While adequate safety training is provided, all work safety matters are coordinated and monitored by the Group's Safety and Health Management Committee. With OHSAS 18001:2007 safety management system in place, we are able to identify potential health and safety risks and strictly implement safety measures accordingly, working towards the target of zero accidents.

Our sub-contractors are one of the closest partners in our businesses. Therefore, we maintain effective communication with them through meetings and training sessions. We ensure all sub-contractors understand and follow our environmental, health and safety and quality standards, in order to meet customers' expectations and eventually benefit the wider community with our construction projects.



Able believes that innovation is the key to improve operations in a sustainable way. In the year 2016/2017, we were honoured to become one of the founding members of the UGI Consortium,¹ driving the industry towards new building technology development and sustainable development. Through active participation in this initiative, we also aim to improve the quality and efficiency of our operations.

Sustainability is a journey towards a positive legacy for the next generation. While we gradually incorporate sustainability into our daily operations by establishing effective practices, stakeholders' feedback is always helpful for improving our ESG performance. I would like to take this opportunity to thank all stakeholders for their support during the year. And we look forward to working more closely with them in the future, creating long-term sustainable value.

By Order of the Board
Rex Ip
CEO

Hong Kong, October 2017

¹ UGI Consortium, initiated by the Hong Kong Polytechnic University, is a collaborative research platform started jointly by the industry, the University and the government for developing and implementing new technologies and solutions for sustainable development.

ESG Management Approach

Able views sustainability as an integral part of its business strategy, though ESG is yet to be fully incorporated into our operations. Our ESG management is led by the CEO who oversees and reviews Able's ESG initiatives. Through regular meetings attended by the management, site agents and ESG coordinators of each project, we communicate our motives and strategies to our staff. The ESG coordinators are responsible for organizing and implementing all ESG initiatives and other related matters.

We are committed to addressing environmental and social issues in a responsible and effective manner. The Group adheres to 3 principles on sustainability management. They are: safety first, living up to society's expectations and serving the community. Our approach comes in 3 parts too: the first is to establish professional operations methods. From the planning and designing stage to the actual construction, we take all environmental, health and safety and quality requirements into consideration.

Implementing good work practices on site is to ensure all procedures including operations, waste treatment, pollution control, etc., are carried out strictly in compliance with applicable laws, as well as our policies, and are well-monitored. Continuous education and training are the keys to transform our policies into practices. Thirdly, we intend to embed green design and innovation into our projects, creating shared value for both our customers and the wider community. Our collaboration with external organizations, such as Hong Kong Polytechnic University, on new building technologies also constitutes an attempt to strive for a greener environment.

Principles

- Safety First
- Living up to society's expectations
- Serving the community

Approach

- Professional operational methods
- Good on site work practices
- Green design and innovation



Stakeholder Engagement

Able engages with its stakeholders including customers, suppliers, sub-contractors, employees, shareholders and investors and the community on a regular basis. The Group maintains effective communication channels with its employees, listening and responding to their concerns. We communicate with shareholders about our business performance through general meetings and annual reports. As for our customers, there are regular meetings and sharing sessions for exchanging information on sustainability issues such as health and safety and environmental management. We also communicate with suppliers and sub-contractors through meetings and training sessions on site management issues. Below are the engagement approach and sustainability issues that stakeholders are concerned about.

Stakeholder Group	Engagement Method	Topics
Customers	<ul style="list-style-type: none"> • One-on-one meetings • Company website 	<ul style="list-style-type: none"> • Corporate Governance • Operational Risk • Data security
Community	<ul style="list-style-type: none"> • Support community care and environmental protection activities 	<ul style="list-style-type: none"> • Community Investment
Employees	<ul style="list-style-type: none"> • Performance appraisals • Training sessions 	<ul style="list-style-type: none"> • Training and Development • Health and Safety • Employee Well-being
Government	<ul style="list-style-type: none"> • Industry collaboration consortium • Actively understands the latest relevant laws and regulations 	<ul style="list-style-type: none"> • Industry Innovation • Compliance • Employee Protection
Investors and Shareholders	<ul style="list-style-type: none"> • Annual general meeting • Annual and ESG Reports • News releases 	<ul style="list-style-type: none"> • Corporate Governance • Information Disclosure • Risk Management
Sub-contractors	<ul style="list-style-type: none"> • Meetings • Training sessions 	<ul style="list-style-type: none"> • Health and Safety • Green Practices • Compliance

Environmental Management

As a major building contractor and construction works company in Hong Kong, Able is committed to implementing sustainable construction methods and creating green designs in order to minimize the environmental impacts of its business. The Group obtained ISO 14001:2004 certificate for environmental management system and ISO 50001:2011 certificate for energy management system. Our Environmental Management Committee, led by directors, is responsible for establishing, implementing, assessing and reviewing the system. Targets and measures are established to comply with all related environmental legislations and regulations, identify opportunities for reducing waste, conservation of environmental resources, prevention of pollution and raising employees' awareness on the need for enhancing environmental performance.



To implement our environmental policies efficiently, committee meetings are held regularly and are attended by environmental managers and supervisors, foremen and site agents. A monthly environmental report is prepared and submitted to the committee for discussion, evaluation and decision-making and for necessary follow-up actions regarding any defects and deficiencies. To the best of our knowledge, there were no cases of major environmental non-compliance reported during the year.

Pollution Abatement

Minimization of impact of construction activities on air quality is considered significant by the Group. Able complies with the Air Pollution Control (Construction Dust) Regulation, implementing mitigation measures on dust and smoke screen. Dust suppression is carried out by installation of screens and other barriers, as well as spraying of water immediately before, during and after operations that generate dust. All dusty materials, stockpiles and debris are covered entirely and stored in designated areas. Speed of vehicles coming to work sites is maintained within specified limits and engines are required to be switched off when parked on our sites. Air quality of the site is monitored through weekly inspections to ensure the effectiveness of the mitigation measures.

To prevent dark smoke emissions, construction related plants and vehicles are properly maintained to ensure compliance with related standards. Marked Ultra-low-sulphur diesel ("MULSD") are used for all diesel-operated constructional plant on site. Random testing of Sulphur content is performed at the plant. All records of MULSD consumption and sampling are properly kept.

Mitigating noise is also an important part of pollution control since many of our construction sites are in urban areas. Adhering to the Noise Control Ordinance, all our projects acquire construction noise permit before operations commence. Construction works are done outside restricted hours and comply with noise levels specified in the permit. More stringent rules are followed when there is a need to carry on operations during restricted hours. We also engage with schools nearby to avoid scheduling of noisy work during school hours and examination periods. The Group selects and uses quiet equipment that meet the related standards. Noise barriers or acoustic mats are installed to prevent noise disturbance to the neighbourhoods. Monthly construction noise monitoring report is prepared to review the adequacy of such measures.

Waste Management

The Group takes responsibility of handling the construction and demolition ("C&D") waste generated in the course of our operations. We strive to reduce waste through categorizing various waste management options and other avoidance and minimization measures such as reuse of materials, recovery and recycling and treatment and disposal. We have established key practices to plan our operations and manage construction sites, including avoiding over-ordering of materials, pre-identifying reusable and recyclable materials and planning for storage and collection of wastes.



Waste reduction measures are set for each type of waste generated from each operation. All recyclable waste such as metals, cardboards and plastics are stored separately in designated areas for collection by a designated licensed recycling company. Arrangements are made for reusing other materials such as timber, hard rocks, concrete, etc. Non-recyclable materials are sorted and delivered to the public fill reception areas or landfills. Able is registered as a chemical waste producer with the Environmental Protection Department ("EPD") and complies with relevant regulations on chemical waste treatment. Chemical and hazardous wastes are stored in properly bounded facilities and are collected by licensed contractors on a regular basis. The project manager, foreman and site agent are responsible for coordinating these activities, ensuring compliance with Waste Disposal Ordinance and that no illegal dumping occurs.

The Group takes necessary steps to maintain wastewater quality. Effluents generated from various operations are diverted to our treatment facilities before discharge. Water tanks and sand bags are in place to prevent effluents from leaking and contaminating the site. The wastewater treatment facilities are maintained regularly and water pollution is monitored by routine inspections. Corrective actions are taken under the supervision of the environmental officer if non-compliance is discovered.

Forming and following good practices is the key to mitigate waste. The Group has laid out various waste control measures for different working procedures such as site set-up,

excavation and construction. We maximize the use of reusable and recyclable materials and minimize excess purchases of materials by accurate planning when ordering from suppliers. The construction sites undergo daily and weekly cleaning and tidying to prevent the accumulation of wasted or unused materials.

Raising Environmental Awareness

Able devotes efforts to communicating with employees, clients and the community on environmental issues. The Group organizes exclusive environmental training for its employees. Environmental officers, supervisors, site agents and foremen are arranged to take relevant environmental management courses organized by the Construction Industry Council Training Academy ("CICTA"). Training sessions and talks are also given to construction staffs according to specific needs, for raising awareness of significant environmental impacts of their work activities and improving performance in conforming to Able's environmental policy.



As our daily operations may affect nearby communities, we have established a hotline to receive complaints from the public regarding environmental impact of our operations. The complaints are recorded and reported to the project management by the public relations representatives within 48 hours. Investigations take place for validation of the complaints

before carrying out necessary measures. Such processes are closely monitored and the outcome is reported to the complainant.

Conserving Resources

Our daily operations consume various resources and we acknowledge our responsibility to use resources in a sustainable way. Our energy management system is established in accordance with ISO 50001:2011 standard which provides guidance and frameworks for all aspects of energy management in our operations. The Group is committed to improving energy performance through setting energy baseline, targets and action plans to measure, monitor and control the use of resources. Energy consumption review is carried out to analyse and evaluate current energy usage according to specific criteria, identifying areas of significant energy usage and taking appropriate measures to adjust work practices to save energy. Green measures are also implemented in offices, such as locking the air-conditioner switch so that the temperature is always fixed between 23-25 degrees Celsius when switched on.

Internal audits are conducted at planned intervals to monitor and inspect the adequacy of the energy management system. The internal audit results are reported to the management. In cases of non-conformity, we address the issues by examining the causes and determine appropriate actions to correct the problem. Reviews are carried out for monitoring and formulating procedures to prevent recurrence.

Green Building

In addition to meeting all environmental requirements, Able always goes a step further to help build a better environment through integrating environmental considerations into our business plans. We engage in green building by adding environment-friendly designs and materials and adopt green construction methods. In 2016, two of our projects received recognition for high environmental performance. Our renovation project at the Architectural Services Department Building won the Grand Award in the Existing Buildings Category at the Green Building Awards organized by the Hong Kong Green Building Council. The Group also received the Green Contractor Bronze Award from the Architectural Services Department for the design and construction of redevelopment of the Tai Lam Centre for Women. With these achievements, Able expects to continue to lead by example, pursue and promote green building designs and practices in the construction industry.



Project at Tai Lam Centre for Women

Able adopts green designs in both renovation plan and operational methods, which improves ventilation and uses more natural lighting and eventually helps save energy. The special design on "ventilated sound insulation device" on windows has minimize the noise nuisance to inmates. Additionally, we implemented measures to reduce emissions and encourage reuse of waste. For example installing shades in the employee rest areas using recycled wastes, and using bicycles to commute between the sites.

Our People

Employment and Labour Practice

Able believes its employees are its most important asset. We are committed to providing equal opportunities and a healthy and safe working environment for our employees to excel. We maintain effective communication channels with employees for responding to their concerns on employment issues. They may report any grievances to the operating officer or human resources manager.

The Group complies with all relevant labour and employment laws in Hong Kong. Any forms of child and forced labour are strictly prohibited in our business operations. Our hiring and promotion processes are purely based on meritocracy. Able is committed to offering equal opportunity to all employees, without tolerating discrimination or harassment based on age, gender, race, marital status, family status or disability. Complying with the relevant ordinance against discrimination, the Group has a mechanism for handling any breach of the applicable code of conduct. Disciplinary measures are adopted, including verbal or written warning, demotion, dismissal or, in serious cases, prosecution.

Apart from basic benefits such as annual leave, MPF, medical care and insurance, employees with outstanding performance are rewarded suitably. In February 2017, the Group organized incentive travel to motivate employees for better achievement. Eligible employees and immediate family members are sponsored for a trip to Europe. We also emphasize importance on employee's health. The Group has joined the "Smoke-free Construction Force" campaign organized by the Hong Kong Council on Smoking and Health in 2016, pledging to provide smoke-free working environment and encourage employee to quit smoking, and joining force with the construction industry to promote occupational health and safety.



Health and Safety

Able always puts health and safety as the top priority of our business. The Group obtained the OHSAS 18001:2007 certificate, formulating a comprehensive management system on occupational health and safety. Able is committed to strictly comply with all relevant health and safety legislations, evaluate and handle health and safety risks, promote awareness among employees and stakeholders and strive to improve safety performance towards the goal of zero accidents. The policy is implemented and managed by the Safety and Health Management Committee, chaired by a director. A Site Safety Committee comprising of the project manager and the site agent of each project formulates safety plans and monitors safety performance of the particular site. A monthly report is prepared and submitted to the committee by the safety officer for review.



In 2016, the Group recorded 8 cases of work-related injury, with no fatalities. The accident rate per 1,000 workers is 5.38. No significant non-compliances on occupational health and safety issues were reported during the year.

To prevent accidents and incidents of occupational diseases, job hazard analysis and risk assessment are carried out in respect of all activities on the site, design of work areas, equipment and material usage, as well as operating procedures. Safety measures and practices are set with an aim to control and eliminate risks of all kinds, including providing personal protective equipment, establishing safe working procedures and emergency plans. Personal protective equipment is distributed according to the type of work. The site agents and foremen are responsible for ensuring proper use and maintenance of the equipment.

Safety training is a major preventing step for addressing health and safety risks. Training sessions, lectures and seminars of different levels are held for groups of employees according to their roles, responsibilities and literacy to ensure awareness of job hazards and conformity to safety practices. Training contents are reviewed and reported to the management by the safety officer regularly.

To maintain the effectiveness of the health and safety management system, evaluation and internal audits are scheduled regularly, for checking compliance of all legal requirements. Any instances of non-compliance and accidents are recorded and are subject to investigation and corrective actions. Further inspection is undertaken to avoid recurrence. Investigation results are communicated across the Group as a reminder to prevent similar cases from occurring again.



Training and Development

Able devotes resources to employees' development as we believe that enhancing their knowledge and skills adds value to our business operations. Training programmes are organized for all employees by the human resources department and the operating officer. Besides internal training, the Group provides subsidies and special leave to employees applying for Graduate Training Scheme and other Continuing Professional Development courses. In addition, we strongly support the nurturing of young talents who are determined to develop their careers in the construction and engineering industry. Able offers a formal training scheme, approved by the Hong Kong Institution of Engineers, for graduate trainees. We also subsidize our Assistant Engineers and Assistant Quantity Surveyors to complete related degree programmes.

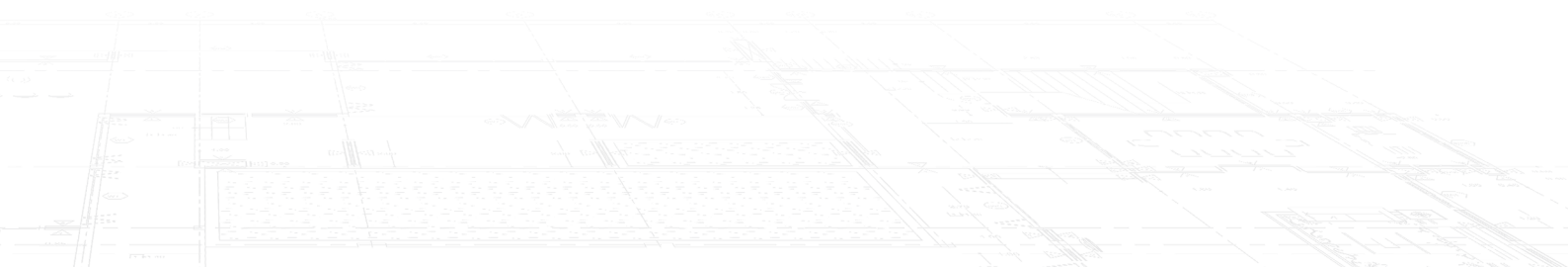


Community Care

Able is committed to building a better community not only with our construction business but also through collaboration with the government, universities and schools. As a socially and environmentally responsible construction company, Able recognizes the importance of educating the public on occupational health and safety. During the year, Able held a Preventing Occupational Diseases Drawing Competition at a primary school, raising the awareness about the cause and impact of occupational diseases among students. The award-winning drawings are used for decorating the hoarding sheet outside the construction site for publicity.

We actively participate in fundraising events in helping the disadvantaged. Our employees teamed up and joined the "Sowers Action Challenging 12 Hours" race held in October 2016. Funds raised are dedicated to support the education of orphans living in remote areas in the Mainland China. The Group won the Corporate Participation Gold Award for the high number of participants and the Bronze Foot Award in the Corporate Team for the amount of funds raised.

To fulfill our social responsibility as a construction company, Able will continue to seek opportunities to serve the community, expanding into a wider spectrum of areas of concern.



Operational Excellence

Product Responsibility

In the construction industry, ensuring quality means to fulfill all requirements specified in the contract and drawings including workmanship and materials. The Group is certified for ISO 9001:2008 quality management system standards, which stipulates that detailed regulations must be incorporated into the quality manual, procedures manual and quality plan. These documents describe all relevant international standards in terms of construction procedures, quality requirements for the completed works and how quality management should be carried out. Employees and sub-contractors involved are briefed on the ISO 9001 system before the commencement of work. During the year, we received no reports of any incidents of non-compliance with laws and regulations that have a significant impact on the Group concerning health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

Quality control procedures include regular monitoring, inspection and testing at every stage of the construction, recording data and controlling non-conforming products, etc. Training is provided to employees, suppliers and sub-contractors to make sure they understand and comply with the standards. The quality policy is displayed at the head office and work sites as a reminder. The quality management system is reviewed annually by the management for further improvement.



Driving Industry Innovation

Able strongly supports research and development in technological innovation, driving construction efficiency and safety. In 2016, the Group donated HKD500,000 to the Hong Kong Polytechnic University for funding a 2-year research project on Building Information Modeling (BIM), which explores the use of 3D modeling to develop interactive tools for monitoring construction safety. The creation of a visualized digital platform with BIM information and work instructions directly accessible to construction workers allows more effective monitoring of construction progress, and helps avoid project delays and safety risks. Able's construction sites are benefiting from BIM which increases our productivity and saves construction materials. We are glad to be the vanguard of promoting innovative operational methods within the industry, which contributes to environmental, health and safety as well as quality aspects of our business.



Collaborative Industry Research

Able believes innovation is the key to improve operations in a sustainable way. We fully support and collaborate with external organizations who have ideas alike. Able is the founding member of the Initiated by the Hong Kong Polytechnic University, it is a collaborative research platform set up jointly by the industry, the University and the government for developing and implementing new technologies and solutions for sustainable development. Able provides a good site for data collection and a testing ground for new technologies developed. With active participation in this initiative, we hope to improve the quality and efficiency of our operations.

Supply Chain Management

Striving to be a responsible corporation, Able is committed to providing the best quality of construction projects and therefore monitors its suppliers and sub-contractors diligently to ensure they meet the relevant environmental and safety standards. The procurement manager maintains a list of all suppliers and sub-contractors. Together with contract manager and project manager, we carry out assessments of our suppliers and sub-contractors on a yearly basis. After the review by the management, any suppliers or sub-contractors who fail to fulfill our standards may be suspended or removed from the list.

The Group maintains good communication with suppliers and sub-contractors through committee meetings as they play vital roles in our construction projects. Environmental training and talks are delivered by the environmental manager to raise environmental awareness and implement our environmental management policy on the sub-contractor's level. Training content includes introduction to management structure, various targets, measures, duties and responsibilities. All training information is recorded and reviewed by the environmental manager and supervisor regularly.

Sub-contractors are also evaluated for health and safety performance, which is part of our operational safety control. They are expected to follow all safety legislations and Able's health and safety policy. Sub-contractors are asked to make corrections if any safety loopholes are discovered during inspections and assessments. The Group communicates with them regarding Able's health and safety policy, notifying them about the changes if any. We also consult sub-contractors on safety risk identification and provide them with feedback on safety measures.

As for the provision of energy services and equipments, suppliers are evaluated partly based on the energy performance of the products. The Group has established criteria for assessing energy efficiency and operating lifetime of the equipments as a reference for purchasing specifications and decisions.

Confidentiality and Business Ethics

The tendering process is vital to our business. It must be done in a fair manner in order to protect the interests of Able and its clients. All information about tendering is kept confidential until the tender has been awarded or rejected. Disclosure of the contents within the same department is also forbidden. Employees responsible must comply with the Competition Ordinance, refraining themselves from exchanging sensitive information with competitors, participating in price fixing, imposing restrictions on clients and abusing the dominant market position. There were no related cases of non-compliance reported during the year.

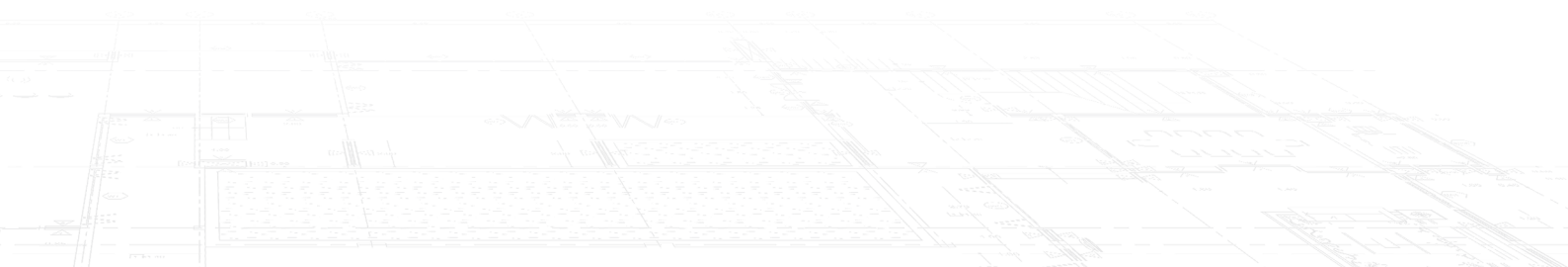


Anti-corruption

Integrity, honesty and fairness are our core beliefs and determine how we conduct our business. Able expects employees to uphold these principles, protecting the Group's interests and reputation when performing their duties. Following the Prevention of Bribery Ordinance, our Code of Conduct has listed the rules and standards of behaviour, defining appropriate methods in handling conflict of interests, accepting advantages, outside employment and business entertainment etc.

Any forms of bribery, forgery of documents and misappropriation of confidential materials including intellectual property are strictly prohibited. Persons who are found violating the Code of Conduct are issued verbal and written warnings by the management. If the inappropriate behaviour continues, they may be subjected to dismissal and the case may be reported to law-enforcement authorities.

To ensure compliance and to create an honest and transparent culture within the company, the Group invites representatives from the Independent Commission Against Corruption to deliver talks on anti-corruption with specific emphasis upon issues relating to our business. A whistleblowing policy is also in place which allows employees as well as third parties who deal with Able to report any case of unethical behaviour to the director anonymously. Reports and complaints are handled in a prompt and fair manner. There were no reported cases of corruption during the year.

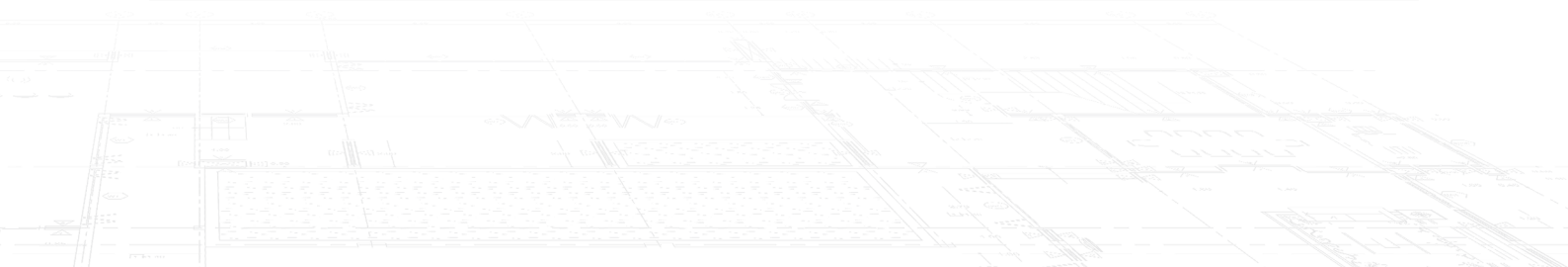


HKEX ESG Content Index

KPIs	HKEX ESG Reporting Guide Requirements	Section/Remarks
A. Environmental		
Aspect A1 Emissions		
General disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Environmental Compliance
KPI A1.5	Description of measures to mitigate emissions and results achieved.	Pollution abatement
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	Pollution abatement
Aspect A2 Use of resources		
General disclosure	Policies on efficient use of resources including energy, water and raw materials.	Waste management
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	Conserving resources
Aspect A3 The environment and natural resources		
General disclosure	Policies on minimizing the issuer's significant impact on the environment and natural resources.	Raising environmental awareness Green Building



KPIs	HKEX ESG Reporting Guide Requirements	Section/Remarks
B. Social		
Aspect B1 Working conditions		
General disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.	Employment, Labour Practice and welfare
Aspect B2 Health and safety		
General disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted and how they are implemented and monitored.	Health and Safety
Aspect B3 Development and training		
General disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Training and development
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 or forced labour.	Employment and Labour Practice
Aspect B5 Supply chain management		
General disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management



KPIs	HKEX ESG Reporting Guide Requirements	Section/Remarks
Aspect B6		
Product responsibility		
General disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Responsibility
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Confidentiality and business ethics
Aspect B7		
Anti-Corruption		
General disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Anti-corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Anti-corruption
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.	Community care

