













Report Disclosure Indexes

HKEX Environmental, Social and Governance Reporting Guide

Subject Areas and Aspects	General Disclosures and KPIs	Page(s)
A. Environmental		
Aspect A1: Emissions	General Disclosure: Information on the policies and 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.	40, 60-62
	A1.1 The types of emissions and respective emissions data.	60
	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).	60
	A1.3 Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	61
	A1.4 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	61
	A1.5 Description of emission target(s) set and steps taken to achieve them.	40-44, 60-62
	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.	61
Aspect A2: Use of Resources	General Disclosure: Policies on the efficient use of resources, including energy, water and other raw materials.	60-62
	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)	60
	A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility).	62
	A2.3 Description of energy use efficiency target(s) set and steps taken to achieve them.	40-44, 60
	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.	62
	A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	61
Aspect A3: The Environment and Natural Resources	General Disclosure: Policies on minimizing the issuer's significant impacts on the environment and natural resources.	40-44, 60-62
	A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	40-44, 60-62
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.	40-42, 60
	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.	40-42, 60
B. Social		
Employment and Labor Practices		
Aspect B1: Employment	General Disclosure: Information on the policies; and 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.	55-59
	B1.1 Total workforce by gender, employment type (for example, full- or part time), age group and geographical region.	56
	B1.2 Employee turnover rate by gender, age group and geographical region.	56

Subject Areas and Aspects	General Disclosures and KPIs	Page(s)
Aspect B2: Health and Safety	General Disclosure: Information on the policies; and 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.	57
	B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	57
	B2.2 Lost days due to work injury.	57
	B2.3 Description of occupational health and safety measures adopted, and how they are implemented and monitored.	57
Aspect B3: Development and Training	General Disclosure: Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	24, 57-58
	B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	58
	B3.2 The average training hours completed per employee by gender and employee category.	58
Aspect B4: Labor Standards	General Disclosure: Information on the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labor.	59
	B4.1 Description of measures to review employment practices to avoid child and forced labor.	59
	B4.2 Description of steps taken to eliminate such practices when discovered.	59
Operating Practices		
Aspect B5: Supply Chain Management	General Disclosure: Policies on managing environmental and social risks of the supply chain.	44, 53
	B5.1 Number of suppliers by geographical region.	53
	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.	53
	B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	44, 53
	B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	44, 53, 62
Aspect B6: Product Responsibility	General Disclosure: Information on the policies; and 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.	19-20, 53-55
	B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons	55
	B6.2 Number of products and service related complaints received and how they are dealt with.	19-20, 55
	B6.3 Description of practices relating to observing and protecting intellectual property rights.	51
	B6.4 Description of quality assurance process and recall procedures.	55
	B6.5 Description of consumer data protection and privacy policies, and how they are implemented and monitored.	17, 54
Aspect B7: Anti-corruption	General Disclosure: Information on the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	52
	B7.1 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	According to regulatory requirements, the relevant data are classified information; further information such as the number of publicized legal cases regarding corruption and the outcomes of the cases can be accessed on the CPC Central Commission for Discipline Inspection's website.
	B7.2 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	52
	B7.3 Description of anti-corruption training provided to directors and staff.	52
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.	29-38, 59-60
	B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	29-38, 59-60
	B8.2 Resources contributed (e.g. money or time) to the focus area.	59-60

United Nations Sustainable Development Goals (SDGs)

SDGs	Our Practices	Page(s)
	<ul style="list-style-type: none"> Upgraded the “Network+” poverty alleviation model into the “Network+” rural revitalization model and instituted the <i>14th FYP Digital-Intelligent Rural Revitalization Plan</i>. Contributed to the revitalization of industries, talent, culture, ecology and organization in rural areas with the innovative “Seven Rural Digital-Intelligence Projects”. 	31-34, 59
	<ul style="list-style-type: none"> Accelerated the deep integration of next-generation information technologies, such as 5G, cloud computing, big data, IoT and AI, into agricultural operations and management, optimized agricultural science and technology information services, and pushed forward the digital transformation of agriculture, increasing the yields of and income from agricultural products. 	31
	<ul style="list-style-type: none"> Implemented the “Heart Caring” campaign for 10 consecutive years, providing free screening and treatment for impoverished children diagnosed with CHD, which served to improve medical services and healthcare in impoverished areas. Provided healthcare and physical examinations for employees, carried out EAP, the “Happiness 1+1” program, etc., and protected employee health during COVID-19. 	27-28, 36, 57, 59-60
	<ul style="list-style-type: none"> Launched the “GoTone Blue Dream Public Welfare Program” based on the “Blue Dream” education aid plan to improve basic education in remote rural areas. Innovated different forms and methods of teaching, and developed high-quality training courses for employees of different levels and categories. 	24, 26, 36-37, 57-60
	<ul style="list-style-type: none"> Ensured equal employment and fairness in the workplace. Protected the legitimate rights of female employees with the “Women Contribution”, “Women Rights Defense”, “Women Care” and “Women Growth” campaigns. 	26, 55-57, 59
	<ul style="list-style-type: none"> Continued to strengthen water management at the workplace, advocated water conservation, implemented strict control of sewage discharge and reduced water consumption. 	62
	<ul style="list-style-type: none"> Gradually replaced the use of traditional energy with clean energy through solar power supply and wind-solar complementarity, among other measures suited to local conditions, to push for comprehensive utilization of energy. 	43-44, 60-61
	<ul style="list-style-type: none"> Built a broad career development platform, provided well-established career development paths and formulated/updated special incentive plans. 	24, 26, 55-58
	<ul style="list-style-type: none"> Developed new information infrastructure built on 5G, CFN and smart mid-end platform that offered connectivity, computing force and ability to serve the common need for “online, cloud-based and intelligent” operations. Built the “One System and Four Rings” technological innovation layout; pushed for advances in key technologies and strengthened applied basic research in line with a continued focus on independent innovation. 	5, 8-9, 13-16, 22-24, 51-52
	<ul style="list-style-type: none"> Sped up bridging the digital divide for elderly people, people with disabilities, people living in remote areas, people from different cultural backgrounds and other underserved groups to bring them the benefits of IT and the convenience of a digital-intelligent life. Continued to advance the “Universal Telecommunications Service Project” to reduce inequalities between urban and rural areas. Improved the employment management system to create a more equal, diverse and inclusive work environment. 	29-34, 36-38, 55-57, 59
	<ul style="list-style-type: none"> Built industry-leading 5G pilot projects and developed 5G commercial use cases together with industry partners through the nine industry innovation platforms to drive transformation and upgrades in different industries and achieve cost and productivity benefits and livelihood improvement. Built an integrated government service platform that provided services such as public utilities and basic livelihood support with better service quality and efficiency. 	8-9, 22-24, 45-47, 51-52
	<ul style="list-style-type: none"> Strengthened cybersecurity system and capacity building and improved the cloud-network integrated cybersecurity protection system to protect data security and customer privacy and create a clear and bright cyberspace. Built a service system that covers every aspect of services and processes and engages every member of staff, and launched the “Heartwarming Service” customer service brand to provide trusted customer service based on digital-intelligent abilities. 	8-11, 17-20, 29-30, 44, 52-55
	<ul style="list-style-type: none"> Launched the “C² Three Energy — Carbon Peaking and Carbon Neutrality Action Plan” and established the new green development model of “energy saving, clean energy and empowerment” and “green networks, green energy, green supply chain, green office, green empowerment and green culture”. Worked out “smart environmental protection” solutions, deepened the integration and innovative application of information technology in different industries, and explored IT solutions for green industry transformation to contribute to green social and economic transformation. 	40-47, 60-62
	<ul style="list-style-type: none"> No relevant practice. 	/
	<ul style="list-style-type: none"> Carried out wildlife observation, data collection and analysis, etc. using advanced information and communications technology to contribute to biodiversity conservation. 	45-46
	<ul style="list-style-type: none"> Consolidated accountability, strengthened integrity management, and carried out in-depth integrity education and training. Established a three-level CSR management system of decision-making, organization and implementation that enabled a closed-loop process consisting of strategy management, implementation management, performance management and communication management, thus forming a long-standing CSR agenda. 	6-7, 40, 50, 52
	<ul style="list-style-type: none"> Not applicable. 	/

GRI Content Index

For the GRI Content Index Service, GRI Services reviewed that the GRI content index is clearly presented and the references for all disclosures included align with the appropriate sections in the body of the report.



GRI Standard	Disclosure	Page(s)
GRI 101: Foundation 2016		65
	Organizational profile	
	102-1	4
	102-2	4
	102-3	Back Cover
	102-4	4
	102-5	4
	102-6	4
	102-7	4, 51, 56
	102-8	56
	102-9	53
	102-10	4, 53
	102-11	41-42, 55
	102-12	24
	102-13	24
	Strategy	
	102-14	2-3
	Ethics and integrity	
	102-16	52
	Governance	
GRI 102: General disclosures 2016	102-18	7
	Stakeholder engagement	
	102-40	48
	102-41	59
	102-42	48
	102-43	48
	102-44	48-49
	Reporting practice	
	102-45	65
	102-46	49, 65
	102-47	49
	102-48	None
	102-49	49
	102-50	65
	102-51	65
	102-52	65
	102-53	65
	102-54	65
	102-55	69-71
	102-56	63-64
	GRI 201: Economic performance	
GRI 103: Management approach 2016	103-1	49-51
	103-2	8-9, 50-51
	103-3	8-9, 51
GRI 201: Economic performance 2016	201-1	8-9, 51
	201-2	41-42

GRI Standard	Disclosure	Page(s)
	GRI 202: Market presence	
GRI 103: Management approach 2016	103-1	49, 50-51
	103-2	8-9
	103-3	8-9, 51, 56
GRI 202: Market presence 2016	202-2	56
	GRI 203: Indirect economic impacts	
GRI 103: Management approach 2016	103-1	13, 29, 31, 35, 49
	103-2	8-9, 13-16, 29-38
	103-3	51-52, 63-64
GRI 203: Indirect economic impacts 2016	203-1	8-9, 13-14, 29-38
	203-2	8-9, 13-14, 24, 29-38
	GRI 204: Procurement practices	
GRI 103: Management approach 2016	103-1	49, 53
	103-2	44, 53
	103-3	53, 63-64
GRI 204: Procurement practices 2016	204-1	53
	GRI 205: Anti-corruption	
GRI 103: Management approach 2016	103-1	49, 52
	103-2	52
	103-3	53
GRI 205: Anti-corruption 2016	205-2	52
	GRI 207: Tax	
GRI 103: Management approach 2016	103-1	49, 51
	103-2	51
	103-3	51
	207-1	51
	207-2	51
	207-3	51
GRI 207: Tax 2019	207-4	Annual Report- Consolidated Balance Sheet Annual Report
	GRI 301: Materials	
GRI 103: Management approach 2016	103-1	44, 47, 49
	103-2	44, 47
	103-3	61
GRI 301: Materials 2016	301-1	61
	GRI 302: Energy	
GRI 103: Management approach 2016	103-1	40, 42, 49
	103-2	41-44
	103-3	41-42, 60-61
	302-1	60-61
	302-2	60-61
GRI 302: Energy 2016	302-3	60-61
	302-4	61
	302-5	40-41, 60-62

Report Disclosure Indexes

GRI Standard	Disclosure	Page(s)	
GRI 303: Water and effluents			
GRI 103: Management approach 2016	103-1	49, 62	
	103-2	62	
	103-3	62	
GRI 303: Water and effluents 2018	303-1	62	
	303-2	62	
	303-3	62	
GRI 305: Emissions			
GRI 103: Management approach 2016	103-1	49, 60-61	
	103-2	60-62	
	103-3	60-62	
GRI 305: Emissions 2016	305-1	60	
	305-2	60	
	305-3	60	
	305-4	60	
	305-5	61	
GRI 305: Emissions 2016	305-7	60-61	
	GRI 306: Waste		
	GRI 103: Management approach 2016	103-1	49, 61
103-2		61	
103-3		61	
GRI 306: Waste 2020	306-1	61	
	306-2	61	
	306-3	61	
GRI 307: Environmental compliance			
GRI 103: Management approach 2016	103-1	49, 62	
	103-2	62	
	103-3	62	
GRI 307: Environmental compliance 2016	307-1	62	
GRI 308: Supplier environmental assessment			
GRI 103: Management approach 2016	103-1	49, 53	
	103-2	44, 53, 62	
	103-3	44, 53, 62	
GRI 308: Supplier environmental assessment 2016	308-2	44, 53, 62	
GRI 401: Employment			
GRI 103: Management approach 2016	103-1	26, 49, 55	
	103-2	26, 55-56	
	103-3	55-56	
GRI 401: Employment 2016	401-1	56	
	401-2	27-28, 59	
	401-3	59	
GRI 402: Labor management relations			
GRI 103: Management approach 2016	103-1	49, 59	
	103-2	59	
	103-3	59	
GRI 403: Occupational health and safety			
GRI 103: Management approach 2016	103-1	27, 49, 57	
	103-2	27, 57	
	103-3	27, 57	

GRI Standard	Disclosure	Page(s)
GRI 403: Occupational health and safety 2018	403-1	57
	403-2	57
	403-3	27-28, 57
	403-4	57
	403-5	57
	403-6	57
	403-7	57
	403-9	57
	GRI 404: Training and education	
GRI 103: Management approach 2016	103-1	49, 57
	103-2	58
	103-3	57-58
GRI 404: Training and education 2016	404-1	58
	404-2	57-58
GRI 405: Diversity and equal opportunity		
GRI 103: Management approach 2016	103-1	49, 57
	103-2	57
	103-3	57
GRI 405: Diversity and equal opportunity 2016	405-1	57
GRI 406: Non-discrimination		
GRI 103: Management approach 2016	103-1	49, 57
	103-2	57
	103-3	57
GRI 406: Non-discrimination 2016	406-1	57
GRI 407: Freedom of association and collective bargaining		
GRI 103: Management approach 2016	103-1	49, 59
	103-2	59
	103-3	59
GRI 407: Freedom of association and collective bargaining 2016	407-1	59
GRI 408: Child labor		
GRI 103: Management approach 2016	103-1	59
	103-2	59
	103-3	59
GRI 408: Child labor 2016	408-1	59
GRI 409: Forced or compulsory labor		
GRI 103: Management approach 2016	103-1	49, 59
	103-2	59
	103-3	9
GRI 409: Forced or compulsory labor 2016	409-1	59
GRI 412: Human rights assessment		
GRI 103: Management approach 2016	103-1	49, 57, 59
	103-2	57, 59
	103-3	57, 59
GRI 412: Human rights assessment 2016	412-2	59

GRI Standard	Disclosure	Page(s)
GRI 413: Local communities		
GRI 103: Management approach 2016	103-1	29, 31-32, 49, 59-60
	103-2	29-34, 59
	103-3	29, 31, 59
GRI 413: Local communities 2016	413-1	29-38, 59-60
	413-2	62
GRI 414: Supplier social assessment		
GRI 103: Management approach 2016	103-1	49, 53
	103-2	53
	103-3	53
GRI 414: Supplier social assessment 2016	414-2	53
GRI 416: Customer health and safety		
GRI 103: Management approach 2016	103-1	19-20, 49, 54-55
	103-2	19-20, 54-55
	103-3	19-20, 54-55
GRI 416: Customer health and safety 2016	416-1	19-20, 54-55

GRI Standard	Disclosure	Page(s)
GRI 417: Marketing and labeling		
GRI 103: Management approach 2016	103-1	19-20, 49, 53-55
	103-2	19-20, 53-55
	103-3	19-20, 53-55
GRI 417: Marketing and labeling 2016	417-3	55
GRI 418: Customer privacy		
GRI 103: Management approach 2016	103-1	19-20, 49, 53-55
	103-2	19-20, 53-55
	103-3	19-20, 53-55
GRI 418: Customer privacy 2016	418-1	54
GRI 419: Socioeconomic compliance		
GRI 103: Management approach 2016	103-1	49, 50, 57
	103-2	50, 57
	103-3	50, 57
GRI 419: Socioeconomic compliance 2016	419-1	50, 54-55, 62

Ten Principles of the United Nations Global Compact

Number	Index	Page(s)
Human Rights		
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights	29-34, 36-38, 52, 57, 59
Principle 2	Make sure that they are not complicit in human rights abuses	52, 57, 59
Labour		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	59
Principle 4	The elimination of all forms of forced and compulsory labour	59
Principle 5	The effective abolition of child labour	59
Principle 6	The elimination of discrimination in respect of employment and occupation	57, 59
Environment		
Principle 7	Businesses should support a precautionary approach to environmental challenges	40-44
Principle 8	Undertake initiatives to promote greater environmental responsibility	40-47, 60-62
Principle 9	Encourage the development and diffusion of environmentally friendly technologies	43-46
Anti-Corruption		
Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery	52

ISO 26000

Core Issues	Index	Page(s)
Organizational Governance	1. Due diligence	4, 7, 40, 50
	2. Human rights risk situations	50, 53
	3. Avoidance of complicity	59
	4. Resolving grievances	52
Human Rights	5. Discrimination and vulnerable groups	29-30, 57
	6. Civil and political rights	59
	7. Economic, social and cultural rights	21-23, 29-30
	8. Fundamental principles and rights at work	26, 55-56, 59
Labour Practices	1. Employment and employment relationships	26, 55-56
	2. Conditions of work and social protection	27, 57, 59
	3. Social dialogue	59
	4. Health and safety at work	27, 57
	5. Human development and training in the workplace	24, 26, 57-58
Environment	1. Prevention of pollution	61-62
	2. Sustainable resource use	43-44, 62
	3. Climate change mitigation and adaptation	40-44, 60-61
	4. Protection of the environment and restoration of natural habitats	45-47, 61-62
Fair Operating Practices	1. Anti-corruption	52
	2. Responsible political involvement	59

Core Issues	Index	Page(s)
Fair Operating Practices	3. Fair competition	57
	4. Promoting social responsibility in the sphere of influence	44, 53, 62
	5. Respect for property rights	51
Consumer Issues	1. Fair marketing, factual and unbiased information and fair contractual practices	19-20, 52, 55
	2. Protecting consumers' health and safety	17-20, 53-55
	3. Sustainable consumption	21-23, 31-34, 43-46
	4. Consumer service, support, and complaint and dispute resolution	19-20, 54-55
	5. Consumer data protection and privacy	17-18, 54
	6. Access to essential services	19-23, 29-30
	7. Education and awareness	47, 62
Community involvement and development	1. Community involvement	29-38, 59-60
	2. Education and culture	21, 29, 36-37, 47, 59-60
	3. Employment creation and skills	26, 55-58
	4. Technology development and access	13-16, 24, 51-52, 57-58
	5. Wealth and income creation	24, 26, 31-35
	6. Health	27, 36, 57, 59-60
	7. Social investment	24, 26-38, 45-46, 53

Task Force on Climate-related Financial Disclosures (TCFD)

Recommendation and Supporting Recommended Disclosures	Page(s)
Governance: Disclose the organization's governance around climate related risks and opportunities	
a) Describe the board's oversight of climate-related risks and opportunities	40-41
b) Describe management's role in assessing and managing climate-related risks and opportunities	41
Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material	
a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	42
b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	42
c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	42
Risk Management: Disclose how the organization identifies, assesses, and manages climate-related risks	
a) Describe the organization's processes for identifying and assessing climate-related risks	41
b) Describe the organization's processes for managing climate-related risks	41
c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	41
Metrics and Targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	
a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	42
b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	60
c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	42-44