Report Disclosure Indexes

HKEX ESG Reporting Guide

	Subject Area	s, Aspects, General Disclosures and KPIs	Page(s)
		A. Environmental	
	have a significant impact o	nation on: (a) the policies; and (b) compliance with relevant laws and regulations that in the issuer relating to air and greenhouse gas emissions, discharges into water and zardous and non-hazardous waste.	101
	KPI A1.1	The types of emissions and respective emissions data.	101
	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).	101
Aspect A1: Emissions	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	102
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	102
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	70
	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.	102
	General Disclosure: Policie	es on the efficient use of resources, including energy, water and other raw materials.	101–102
	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).	101
Aspect A2: Use of	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	102
Resources	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	70
	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.	102
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	103
Aspect A3: The Environment and Natural	General Disclosure: Policie resources.	es on minimising the issuer's significant impacts on the environment and natural	65
Resources	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	79–81
Aspect A4: Climate	General Disclosure: Policie impacted, and those which	es on identification and mitigation of significant climate-related issues which have may impact, the issuer.	65
Change	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.	68-69
		B. Social	
		Employment and Labor Practices	
	have a significant impact or	nation on: (a) the policies; and (b) compliance with relevant laws and regulations that in the issuer relating to compensation and dismissal, recruitment and promotion, working apportunity, diversity, anti-discrimination, and other benefits and welfare.	97–100
Aspect B1: Employment	KPI B1.1	Total workforce by gender, employment type (for example, full- or part time), age group and geographical region.	97
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	98

	Subject Are	as, Aspects, General Disclosures and KPIs	Page(s)
		mation on: (a) the policies; and (b) compliance with relevant laws and regulations that on the issuer relating to providing a safe working environment and protecting employees s.	99
Aspect B2: Health and Safety	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	99
	KPI B2.2	Lost days due to work injury.	99
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	63, 99
	General Disclosure: Polici Description of training acti	es on improving employees' knowledge and skills for discharging duties at work. vities.	60-61
Aspect B3: Development and Training	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	99–100
	KPI B3.2	The average training hours completed per employee by gender and employee category.	99-100
		nation on: (a) the policies; and (b) compliance with relevant laws and regulations that on the issuer relating to preventing child and forced labor.	98
Aspect B4: Labor Standards	KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.	98
	KPI B4.2	Description of steps taken to eliminate such practices when discovered.	98
		Operating Practices	
	General Disclosure: Polici	es on managing environmental and social risks of the supply chain.	76, 105
	KPI B5.1	Number of suppliers by geographical region.	105
Aspect B5: Supply Chain Management	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.	104-105
Management	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	76
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	76
	have a significant impact of	mation on: (a) the policies; and (b) compliance with relevant laws and regulations that on the issuer relating to health and safety, advertising, labeling and privacy matters ervices provided and methods of redress.	96
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	97
Aspect B6: Product Responsibility	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	96
, ,	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	94
	KPI B6.4	Description of quality assurance process and recall procedures.	97
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	95
		nation on: (a) the policies; and (b) compliance with relevant laws and regulations that on the issuer relating to bribery, extortion, fraud and money laundering.	104
Aspect B7: Anti-corruption	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	104
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	104
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	104
		Community	
		es on community engagement to understand the needs of the communities where the sure its activities take into consideration the communities' interests.	100
Aspect B8: Community Investment	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport).	100
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	100-101

UN Sustainable Development Goals (SDGs)

SDGs	Practices of China Mobile	Page(s)
1 % on .	In the 3,310 assistance points across 1,486 counties, townships, and villages nationwide, the Company continuously promotes talent, funding, wisdom, consumption, industry, and livelihood support measures, solidifying poverty alleviation achievements, enriching rural industries, and enhancing the well-being of the populace.	46-49
2 330	The Company has accelerated the deep integration of next-generation information technology with agricultural production, creating 600 high standards 5G smart agriculture demonstration projects of high standards in 2023.	48
3 GRO MACH	The Heart Caring action project was launched, donating 10 million yuan throughout the year to support children with congenital heart disease, offering free screenings for 4,741 children, and treating 299 diagnosed children. A remote medical platform and applications were developed, helping over 1,600 medical institutions below the county level to connect to the national remote medical platform, promoting the descent of high–quality medical resources to remote rural areas. The Company provides employees with a variety of health management options, strengthen safety production management, and ensure occupational health and safety.	33, 51, 63
4 cours course	For ten consecutive years, as the sole telecommunications operator, we undertook the construction of the national educational resources cloud platform. In exclusive cooperation with the Ministry of Education Examination Center, we created the first national separation of examination and evaluation model art examination platform. The Company promotes the remote connection of high-quality educational resources with rural schools and families. By the end of 2023, internet TV educational services reached over 6.8 million rural households. An annual investment of RMB 8 million supported the Blue Dream principal training project, providing training for 1,002 principals of rural primary and secondary schools in central and western China. By the end of 2023, 4,725 China Mobile Multimedia Classrooms were donated.	32, 48, 51
5 comp	The Company focuses on introducing talents of different genders and age groups, striving to build a diverse workforce. In 2023, 52.34% of all employees were women.	58
6 core enter	In our daily production and operations, the Company advocates for water conservation, encourages rainwater recycling, strictly controls sewage discharge, reduces unnecessary water consumption, and achieves the set goal of zero growth in per capita management water usage.	102
7 MINISTER SO	Throughout the year, the green energy generation amounted to 164 million kilowatt–hours, equivalent to a reduction of 94,000 tons of carbon dioxide emissions. Actively participating in green electricity trading, the annual purchase of green electricity exceeded 158 million kilowatt–hours, equivalent to a reduction of 90,000 tons of carbon dioxide emissions.	74
8 EDNOE GOODS	The Company adheres to the Talent Strengthening Enterprise strategy, considering talent as the primary resource driving innovation and leading development, fully building an excellent talent team, comprehensive training system, smooth development paths, and a harmonious workplace environment.	58-63
9 IOUZIL INCUTA AN INCUTATION	The Company deepens the construction of new-type information infrastructure, systematically creating new-type information infrastructure focusing on 5G, computility network, and capability platforms, innovatively building a new-type information service system of Connectivity, Connectivity Computility and Capability, continuously enriching digital applications for production, life, and governance scenarios, and deeply promoting the integration of information services into various industries and serving the public.	20-34
10 MOGORES 4 😩 >	The Company expands network coverage in rural and remote areas, promoting the equalization of basic public services. By the end of 2023, the 4G network covered 99.6% of administrative villages nationwide, and the 5G network basically achieved continuous coverage of the country's townships, as well as effective coverage of large administrative villages and developed rural areas. The Company offers exclusive tariff discounts and customized warmhearted services for three key groups: the elderly, disabled, and poverty—stricken, striving to achieve affordable digital services for everyone.	43-45
11 100 00000000000000000000000000000000	The Company focuses on meeting the digital needs of all people, building over 390,000 digital villages and 155,900 smart communities.	48
12 screeted according to the contract is according to the contract is according to the contract in the contrac	The Company optimizes product experience, perfect the product quality evaluation system of Customer Decides and Frontline Decides, and establishes a product quality control system of two checkpoints for commercial and iterative stages. The Company carries out the Sunshine Action for customer rights protection, firmly guarding against any infringement of customer rights. The Company actively protect the mental and physical health of minors by launching a youth mode, strengthening self-discipline and content management, and striving to provide a safe and healthy online environment for young users.	40, 96, 97
13 (2000) (2000)	The Company deeply promotes the C² Three Energy – China Mobile Carbon Peaking and Carbon Neutrality Action Plan, through three main lines of energy conservation, clean energy, and empowerment, steadily promoting green, low–carbon sustainable development around six pathways of green networks, green energy consumption, green supply chain, green office, green empowerment, and green culture.	65
14 th care reser	The Company promotes an integrated Smart Environmental Protection solution and product services that combine Monitoring, Management, and Prevention, building ecological monitoring systems in several natural reserves, including the Qinghai Sanjiangyuan, Yellow River Delta, Yangtze River Basin, and Poyang Lake area.	80
15 25	The Company fully leverages the advantages of 5G, satellite remote sensing, drones, video monitoring, and the Internet of Things technologies to monitor wildlife populations, contributing to ecological governance and biodiversity protection.	80
16 POICE ROBER BOSTOMO PUTER B	The Company establishes a corporate governance mechanism that is legally compliant, transparent in responsibilities, coordinated in operation, and effective in checks and balances. The Company proactively integrates the concept of sustainable development into the Company's organizational structure, major decisions, and production operations, implement a new round of state—owned enterprise reform to enhance actions, firmly hold the bottom line of not incurring major risks, and actively promotes the modernization of the governance system and governance capabilities.	90
17 1111111	For 11 consecutive years, the Company has hosted the China Mobile Global Partner Conference. The Ten Hundred Thousand Million partner program has gathered more than 1,300 enterprises on the blockchain, creating a new pattern of industrial cooperation led by central enterprises and extensively participated in by large, medium, and small enterprises. The Company strengthens the modern mobile information industry chain, enhancing the foundational capabilities and modernization level of the industry. The Company has signed strategic cooperation agreements with the local governments of all 31 provinces (autonomous regions, directly—administered municipalities) and 121 large enterprise groups and institutions, further promoting the complementary advantages of resources and the expansion into strategic emerging fields. The Company strengthens the global direct connection of operators, and by the end of 2023, the number of customers cooperating with the comprehensive solution iConnect tailored for the operator market reached 1,100.	17, 35

GRI Content Index CONTENT INDEX ADVANCED SERVICE





Note China Mobile has reported in accordance with the GRI Standards for the period between January 1 and December 31, 2023.

GRI 1 GRI 1: Foundation 2021

GRI Standards	Disclosures	Page(s)
	General disclosures	
	2-1 Organizational details	06
	2–2 Entities included in the organization's sustainability reporting	01
	2-3 Reporting period, frequency and contact point	01
	2–4 Restatements of information	Not applicable, the Organization had no restatements during the reporting period.
	2-5 External assurance	106-107
	2-6 Activities, value chain and other business relationships	06
	2-7 Employees	97
	2-8 Workers who are not employees	98
	2–9 Governance structure and composition	84, 103
	2–10 Nomination and selection of the highest governance body	84
GRI 2: General	2–11 Chair of the highest governance body	84
Disclosures 2021	2–12 Role of the highest governance body in overseeing the management of impacts	86
	2–13 Delegation of responsibility for managing impacts	86
	2–14 Role of the highest governance body in sustainability reporting	86
	2–15 Conflicts of interest	Refer to the "Board of Directors Report" section in the Annual Report.
	2-16 Communication of critical concerns	84
	2–17 Collective knowledge of the highest governance body	66, 84
	2–18 Evaluation of the performance of the highest governance body	67
	2-19 Remuneration policies	67, 98
	2–20 Process to determine remuneration	98
	2-21 Annual total compensation ratio	98
	2–22 Statement on sustainable development strategy	09

GRI Standards	Disclosures	Page(s)
	2-23 Policy commitments	58, 89
	2-24 Embedding policy commitments	87
	2–25 Processes to remediate negative impacts	93, 104
GRI 2: General	2-26 Mechanisms for seeking advice and raising concerns	104
Disclosures 2021	2–27 Compliance with laws and regulations	104
	2-28 Membership associations	87
	2–29 Approach to stakeholder engagement	89
	2-30 Collective bargaining agreements	99
	Material topics	
GRI 3: Material	3-1 Process to determine material topics	88
Topics 2021	3-2 List of material topics	88
Service quality and	customer rights protection	
GRI 3: Material Topics 2021	3-3 Management of material topics	103
GRI 416:	3-3 Management of material topics	96-97
Customer Health and Safety 2016	416–1 Assessment of the health and safety impacts of product and service	96-97
	416–2 Incidents of non–compliance concerning the health and safety impacts of products and services	96-97
GRI 417:	417–1 Requirements for product and service information and labeling	96
Marketing and Labeling 2016	417–2 Incidents of non–compliance concerning product and service information and labeling	96
	417–3 Incidents of non–compliance concerning marketing communications	96
Network quality ass	surance	
GRI 3: Material Topics 2021	3-3 Management of material topics	95-97
Network and Inform	nation security, and privacy protection	
GRI 3: Material Topics 2021	3-3 Management of material topics	95-96
GRI 418: Customer Privacy 2016	418–1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	96
Promoting digital-in	ntelligent inclusion	
GRI 3: Material Topics 2021	3-3 Management of material topics	20-34, 43-49

^{1.} For the Content Index Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

^{2.} The service was performed on the Chinese version of the report.

GRI Standards	Disclosures	Page(s)
Corporate governa	nce and risk control	
GRI 3: Material Topics 2021	3–3 Management of material topics	83-85, 91-92
Construction of new services systems	v information infrastructure and developmen	t of new information
GRI 3: Material Topics 2021	3–3 Management of material topics	11-19
Business ethics and	d anti-corruption	
GRI 3: Material Topics 2021	3-3 Management of material topics	104
	205–1 Operations assessed for risks related to corruption	104
GRI 205: Anti- corruption 2016	205–2 Communication and training about anti–corruption policies and procedures	104
	205–3 Confirmed incidents of corruption and actions taken	104
Protecting employe	ees' rights	
GRI 3: Material Topics 2021	3-3 Management of material topics	58, 63, 62, 97, 98, 99
	401–1 New employee hires and employee turnover	97-98
GRI 401: Employment 2016	401–2 Benefits provided to full–time employees that are not provided to temporary or part–time employees	98
	401-3 Parental leave	98
	403-1 Occupational health and safety management system	63
	403-2 Hazard identification, risk assessment, and incident investigation	63
	403-3 Occupational health services	63
	403-4 Worker participation, consultation, and communication on occupational health and safety	63
GRI 403: Occupational	403–5 Promotion of worker health	63, 99
Health and Safety	403-6 Promotion of worker health	63, 99
2018	403–7 Prevention and mitigation of occupational health and safety impacts	99
	directly linked by business relationships 403-8 Workers covered by an occupational health and safety management system	63, 99
	403-9 Work-related injuries	99
	403-10 Work-related ill health	63, 99
GRI 405: Diversity	405-1 Diversity of governance bodies and employees	97-98
and Equal Opportunity 2016	405–2 Ratio of basic salary and remuneration of women to men	98
GRI 406: Non- discrimination 2016	406–1 Incidents of discrimination and corrective actions taken	58
GRI 407: Freedom of Association and Collective Bargaining 2016	407–1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	99
GRI 408: Child Labor 2016	408–1 Operations and suppliers at significant risk for incidents of child labor	98

GRI Standards	Disclosures	Page(s)
GRI 409: Forced or Compulsory Labor 2016	409–1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	98
Employee growth a	and development	
GRI 3: Material Topics 2021	3-3 Management of material topics	99
	404–1 Average hours of training per year per employee	99-100
GRI 404: Training and Education 2016	404–2 Programs for upgrading employee skills and transition assistance programs	60-61, 99
	404–3 Percentage of employees receiving regular performance and career development reviews	99-100
Technology for disa	aster prevention and relief	
GRI 3: Material Topics 2021	3-3 Management of material topics	54
Humanistic care for	remployees	
GRI 3: Material Topics 2021	3-3 Management of material topics	58-63
Supporting regiona	l development	
GRI 3: Material Topics 2021	3-3 Management of material topics	55-56
Financial performa	nce and tax payment	
GRI 3: Material Topics 2021	3-3 Management of material topics	103
	201–1 Direct economic value generated and distributed	94, 101, 104
GRI 201: Economic Performance	201–2 Financial implications and other risks and opportunities due to climate change	67-69
2016	201–3 Defined benefit plan obligations and other retirement plans	98
	201–4 Financial assistance received from government	94
	207-1 Approach to tax	103
GRI 207: Tax 2019	207–2 Tax governance, control, and risk management	92, 103
	207–3 Stakeholder engagement and management of concerns related to tax	103
Research, develop	ment, and innovation	
GRI 3: Material Topics 2021	3-3 Management of material topics	17–18, 94
Enabling the green	transformation of society	
GRI 3: Material Topics 2021	3-3 Management of material topics	65-81
Supporting rural rev	vitalization	
GRI 3: Material Topics 2021	3-3 Management of material topics	46-49, 100- 101
GRI 203: Indirect Economic	203-1 Infrastructure investments and services supported	46–48, 101
Impacts 2016	203–2 Significant indirect economic impacts	46–48, 101
GRI 413: Local Communities 2016	413–1 Operations with local community engagement, impact assessments, and development programs	49

GRI Standards	Disclosures	Page(s)
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	49, 100
Implementing carb	on peak and neutrality goals	
GRI 3: Material Topics 2021	3-3 Management of material topics	65–66, 101
	302–1 Energy consumption within the organization	101
	302–2 Energy consumption outside of the organization	101
GRI 302: Energy 2016	302–3 Energy intensity	101
	302–4 Reduction of energy consumption	101
	302–5 Reductions in energy requirements of products and services	101
Supporting public v	velfare and charity	
GRI 3: Material Topics 2021	3-3 Management of material topics	50-51, 100
GRI 203: Indirect	203-1 Infrastructure investments and services supported	50-54
Impacts 2016	203-2 Significant indirect economic impacts	50-54
GRI 413: Local Communities	413–1 Operations with local community engagement, impact assessments, and development programs	50-54
2016	413–2 Operations with significant actual and potential negative impacts on local communities	100
Sustainability mana	agement	
GRI 3: Material Topics 2021	3-3 Management of material topics	86-87
Stakeholder engag	gement	
GRI 3: Material Topics 2021	3-3 Management of material topics	88-89
Environmental utiliz	zation and natural resource use managemen	t
GRI 3: Material Topics 2021	3-3 Management of material topics	80, 65, 101, 102
	303–1 Interactions with water as a shared resource	102
GRI 303: Water	303-2 Management of water discharge- related impacts	102
and Effluents 2018	303-3 Water withdrawal	102
_010	303-4 Water discharge	102
	303-5 Water consumption	102
	304–1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	80-81
GRI 304: Biodiversity 2016	304–2 Significant impacts of activities, products and services on biodiversity	80-81
Blodiversity 2010	304–3 Habitats protected or restored	80-81
	304–4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	80
	305-1 Direct (Scope 1) GHG emissions	101
GRI 305:	` ' '	

GRI Standards	Disclosures	Page(s)
ODI 20E	305–3 Other indirect (Scope 3) GHG emissions	101
GRI 305: Emissions 2016	305–4 GHG emissions intensity	101
	305-5 Reduction of GHG emissions	101
Greenhouse gas a	nd waste emission management	
GRI 3: Material Topics 2021	3-3 Management of material topics	101-102
	302–1 Energy consumption within the organization	101
	302–2 Energy consumption outside of the organization	101
GRI 302: Energy 2016	302–3 Energy intensity	101
	302–4 Reduction of energy consumption	101
	302-5 Reductions in energy requirements of products and services	101
	306–1 Waste generation and significant waste-related impacts	102
	306–2 Management of significant waste-related impacts	102
GRI 306: Waste 2020	306-3 Waste generated	102
	306-4 Waste diverted from disposal	102
	306-5 Waste directed to disposal	102
	301–1 Materials used by weight or volume	102
GRI 301: Materials 2016	301-2 Recycled input materials used	102
	301–3 Reclaimed products and their packaging materials	102
Responsible supply	/ chain management	
GRI 3: Material Topics 2021	3-3 Management of material topics	76, 103, 104– 105
GRI 204: Procurement Practices 2016	204–1 Proportion of spending on local suppliers	105
GRI 308: Supplier Environmental	308–1 New suppliers that were screened using environmental criteria	103
Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	103
GRI 414:	414–1 New suppliers that were screened using social criteria	104-105
Supplier Social Assessment 2016	414–2 Negative social impacts in the supply chain and actions taken	104-105
Deepening oversea	as responsibility fulfillment	
GRI 3: Material Topics 2021	3-3 Management of material topics	57, 100
GRI 202: Market Presence 2016	202–2 Proportion of senior management hired from the local community	100
GRI 203: Indirect	203-1 Infrastructure investments and	57
Economic Impacts 2016	services supported 203–2 Significant indirect economic impacts	57
GRI 413: Local	413-1 Operations with local community engagement, impact assessments, and	57
Communities 2016	development programs 413–2 Operations with significant actual and potential negative impacts on local communities	57

Ten Principles of the UN Global Compact

Section	Principle	Page(s)
Human Rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights	58
	Principle 2: Make sure that they are not complicit in human rights abuses	58
	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	62
Labor	Principle 4: The elimination of all forms of forced and compulsory labor	98
	Principle 5: The effective abolition of child labor	98
	Principle 6: The elimination of discrimination in respect of employment and occupation	58

Section	Principle	Page(s)
	Principle 7: Businesses should support a precautionary approach to environmental challenges	68-69
Environment	Principle 8: Undertake initiatives to promote greater environmental responsibility	65, 70
	Principle 9: Encourage the development and diffusion of environmentally friendly technologies	71–73
Anti-Corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and briber	104

ISO 26000

Core Subjects	Issues	Page(s)
Organizational g	overnance	86
	1: Due diligence	58
	2: Human rights risk situations	58
	3: Avoidance of complicity	58
Human rights	4: Resolving grievances	104
numanngnis	5: Discrimination and vulnerable groups	58, 98
	6: Civil and political rights	62
	7: Economic, social and cultural rights	62
	8: Fundamental principles and rights at work	62, 98
	1: Employment and employment relationships	97
	2: Conditions of work and social protection	99
Labor practices	3: Social dialogue	62
Labor pradiloco	4: Health and safety at work	99
	5: Human development and training in the work place	99-100
	1: Prevention of pollution	101-103
	2: Sustainable resource use	74
Environment	3: Climate change mitigation and adaptation	66-81
	4: Protection of the environment, biodiversity and restoration of natural habitats	79-80
Fair operating practices	1: Anti-corruption	104
	2: Responsible political involvement	94
Cair an austin :	3: Fair competition	91-93
Fair operating practices	4: Promoting social responsibility in the value chain	104-105
	5: Respect for property rights	94

Core Subjects	Issues	Page(s)
	1: Fair marketing, factual and unbiased information and fair contractual practices	96
	2: Protecting consumers' health and safety	40
Consumer issues	3: Sustainable consumption	77
	4: Consumer service, support, and complaint and dispute resolution	27, 96-97
	5: Consumer data protection and privacy	95
	6: Access to essential services	97
	7: Education and awareness	28
Community involvement and development	1: Community involvement	50-52, 57
	2: Education and culture	47-49
	3: Employment creation and skills	47-49
	4: Technology development and access	47-49
	5: Wealth and income creation	47-49
	6: Health	51
	7: Social investment	47-54

Recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD)

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	66	
b) Describe management's role in assessing and managing climate-related risks and opportunities	66	
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	68-69	
b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	68-69	
c) Describe the resilience of the organization's strategy, taking into consideration different climate–related scenarios, including a 2° C or lower scenario	69	
Risk Management: Disclose how the organization identifies, assesses, manages climate-related risks	and	
a) Describe the organization's processes for identifying and assessing climate-related risks	67	

Recommended Disclosures	Page(s)	
b) Describe the organization's processes for managing climate-related risks	67	
c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	67	
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	70	
b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	70	
c) Describe the targets used by the organization to manage climate- related risks and opportunities and performance against targets	70	

State-owned Assets Supervision and Administration Commission of the State Council's Reference Index System for ESG Special Reports of Central State-owned Enterprises Holding Listed Companies

Primary Indicator	Secondary Indicator	Tertiary Indicator	Page(s)
Environmental			
	E.1.1 Water Resources	E.1.1.1 Freshwater Usage	102
		E.1.1.4 Water Resource Consumption Intensity	102
	E.1.2 Materials	E.1.2.1 Non-renewable Material Consumption	102
E.1 Resource	L. 1.2 Ivialeriais	E.1.2.2 Toxic and Hazardous Material Consumption	102
Consumption	E.1.3 Energy	E.1.3.4 Total Energy Consumption	101
	L. I.S Lifeigy	E.1.3.5 Energy Consumption Intensity	101
		E.1.4.1 Packaging Material Usage	102
	E.1.4 Packaging Materials	E.1.4.2 Lightweight and Reduction of Packaging Materials	103
	E.2.1 Wastewater	E.2.1.1 Status of Wastewater Discharge Compliance	102
		E.2.1.2 Wastewater Management and Emission Reduction Measures	102
	E.2.2 Exhaust	E.2.2.2 Emissions of Exhaust Pollutants	101
	E.2.3 Solid Waste	E.2.3.1 Legal Compliance in Solid Waste Disposal	102
E.2 Pollution Prevention and		E.2.3.2 General Industrial Solid Waste Management	102
Control		E.2.3.3 General Industrial Solid Waste Disposal Volume	102
		E.2.3.4 Hazardous Waste Management	102
		E.2.3.5 Hazardous Waste Disposal Volume	102
E.3 Climate Change	E.3.1 Greenhouse Gas Emissions	E.3.1.1 Sources and Types of Greenhouse Gas Emissions	101
		E.3.1.2 Greenhouse Gas Emission Management	101
-		E.3.1.3 Scope 1 Emissions	101
		E.3.1.4 Scope 2 Emissions	101

Primary Indicator	Secondary Indicator	Tertiary Indicator	Page(s)
	E.3.1	E.3.1.5 Scope 3 Emissions	101
	Greenhouse Gas Emissions	E.3.1.6 Greenhouse Gas Emission Intensity	101
	E.3.2 Emission Reduction Management	E.3.2.1 Greenhouse Gas Emission Reduction Management	66
E.3 Climate Change		E.3.2.2 Greenhouse Gas Emission Reduction Amount	70
	E.3.3 Environmental Equity Transactions	E.3.3.1 Participation in Carbon Emission Trading Market	68
		E.3.3.3 Participation in Green Power Trading	74
	E.3.4 Climate Risk Management	E.3.4.1 Climate Risk Management	67
E.4 Biodiversity	E.4.1 Impact of Production, Services, and Products on Biodiversity	E.4.1.1 Impact of Production, Services, and Products on Biodiversity	80
E.5 Resource and Environmental Management System Measures	E.3.1 Greenhouse Gas Emissions E.3.2 Emission Reduction Management E.3.3 Environmental Equity Transactions E.3.4 Climate Risk Management E.4.1 Impact of Production, Services, and Products on Biodiversity E.5.1 Formulation of Low-Carbon Development Goals and Strategic Measures Tree E.5.2 Resource Management Management Measures	E.5.1.1 Formulation of Low-Carbon Development Goals and Strategic Measures	65
	Management	E.5.2.1 Water Resource Usage Management	102
		E.5.2.2 Material Usage Management	77
		E.5.2.3 Energy Usage and Energy Efficiency Management	101
	Conservation and Carbon Reduction Statistical Monitoring and Assessment Reward and Punishment	E.5.3.1 Energy Conservation and Carbon Reduction Monitoring, Statistical Report, and Assessment System	66–67

Primary Indicator	Secondary Indicator	Tertiary Indicator	Page(s)
E.5 Resource and Environmental Management System Measures		E.5.4.1 Clean Production	76
		E.5.4.2 Green Technology Transformation and Recycling	77
	E.5.4 Green	E.5.4.3 Green Building Renovation	75
	Environmental	E.5.4.4 Green Office and Operations	75
	Protection Actions and Measures	E.5.4.5 Green Procurement and Green Supply Chain Management	76-77
		E.5.4.6 Environmental Protection Public Welfare Activities	81
	E.5.5 Green and Low Carbon Certification	E.5.5.1 Environmental Management System Certification	76
	E.5.6 Legal Compliance in the Environmental Field	E.5.6.2 Violations and Irregularities in the Environmental Field	103
Social			
	S1.1 Employee Recruitment and	S1.1.2 Employee Structure	97–98
	Employment	S1.1.3 Avoiding Child Labor and Forced Labor	98
		S1.2.1 Compensation Philosophy and Policy	98
	S1.2 Employee Compensation	S1.2.2 Working Hours and Rest and Vacation	98
	and Benefits	S1.2.3 Compensation and Benefits Guarantee Situation	98
0.1-		S1.2.4 Employee Democratic Management	99
S1 Employee Rights	S1.3 Employee Health and Safety	S1.3.1 Employee Occupational Health and Safety Management	99
		S1.3.2 Employee Safety Risk Prevention and Control	99
		S1.3.3 Response to Safety Accidents and Work–related Injuries	99
		S1.3.4 Employee Care and Assistance	62-63
	S1.4 Employee Development and Training	S1.4.1 Employee Incentive and Promotion Policies S1.4.2 Employee Education and Training	59 99–100
		S1.5.2 Labor Disputes	98
	S1.5 Employee Satisfaction	S1.5.3 Employee Turnover Situation	98
	S2.1 Product	S2.1.1 Production Specification Management Policies and Measures	63
	Safety and	S2.1.2 Quality Management	97
	Quality	S2.1.3 Product Recall and Withdrawal	97
		S2.2.1 Customer Satisfaction	96
S2 Product	S2.2 Customer Service and Rights	S2.2.2 Customer Complaints and Handling	96
and Service Management		S2.2.3 Customer Information and Privacy Protection	95
		S2.3.1 Research and Development and Innovation Management System	17-19
	S2.3 Innovation and Development	S2.3.2 Research and Development Investment	95
	Development	S2.3.3 Innovation Achievements	94-95
		S2.3.4 Intellectual Property Protection	94
S3 Supply Chain	S3.1 Supplier Management	S3.1.1 Supplier Selection and Management	37, 76, 104–105
Security and		S3.1.2 Supplier Quantity and Distribution	105
Management	S3.2 Supply Chain Link Management	S3.2.1 Supply Chain Management Policies and Measures	37, 76– 77, 104– 105
	S4.1 Payment of Taxes and Fees	S4.1.1 Payment of Taxes and Fees	103-104
S4 Social Contributions	S4.2 Community Building	S4.2.1 Policy Measures for Local Community Building Participation	46, 57, 100
		S4.2.2 Contributions and Impact on the Local Community	57

Primary Indicator	Secondary Indicator	Tertiary Indicator	Page(s)
	S4.3 Social Welfare Activities	S4.3.1 Policy Measures for Participation in Social Welfare Activities	100
		S4.3.2 Investment and Effectiveness in Social Welfare Activities	100-101
		S4.3.3 Barrier–Free Environment Construction	45, 54
S4 Social Contributions		S4.4.1 Industrial Transformation	20-22, 74
CONTRIBUTIONS	S4.4 National Strategic Response	S4.4.2 Rural Revitalization and Regional Coordination Development	46-49, 55-56
		S4.4.3 Belt and Road Initiative and Overseas Responsibilities Fulfillment	57
		S4.4.4 Industry Characteristics and Other Social Responsibility Performances	90
Governance		C1.1.1 Covernance Strategy Formulation	0/ 07
	G1.1 Governance	G1.1.1 Governance Strategy Formulation G1.1.2 Governance Strategy Monitoring Process	84, 87 84
	Strategy and Processes	G1.1.3 Governance Strategy Approval and Review Process	84
		G1.2.1 Ownership Responsibilities	84
C1 Caus	G1.2	G1.2.2 Board of Directors, Supervisory Board, and Management Structure and	
G1 Governance Strategy and Processes	Organizational Structure and	Board, and Management Structure and Functions	84
FIUCESSES	Functions	G1.2.3 Appointment Procedures and Composition of the Board of Directors, Supervisory Board, and Management	84
	G1.3 Compensation	G1.3.1 Compensation Plans for Directors and Supervisors	67, 98
	Management	G1.3.3 Reasonableness of Management Compensation	67
	G2.1 Internal Control	G2.1.1 Internal Audit	85
		G2.1.2 Internal Control Structure, Mechanisms, and Processes	85
00.01	G2.2 Integrity Building	G2.2.1 Norms for Integrity Building Systems	104
G2 Standard Governance		G2.2.2 Effectiveness of Integrity Building Measures	104
	G2.3 Fair Competition	G2.3.1 Norms for Fair Competition Systems	96
		G2.3.2 Effectiveness of Fair Competition Measures	96
	G3.1 Investor	G3.1.1 Investor Relations Management Strategy	83
	Relations	G3.1.2 Investor Communication	83
G3 Investor Relations	Management	G3.1.3 Investor Relations Management Department Establishment	83
Management and Shareholder		G3.2.1 General Meeting of Shareholders	83
Rights	G3.2 Shareholder Rights	G3.2.2 Shareholder Communication Situation	83
		G3.2.3 Shareholder's right to know and Participation in Decision–Making	83
	G4.1 Information	G4.1.1 Financial Information Disclosure	83
G4 Information Disclosure	Disclosure System	G4.1.2 Non-Financial Information Disclosure	1
Transparency	G4.2 Information Disclosure Quality	G4.2.1 Regular Supervision, Audit, and Evaluation of All Disclosure Information	106-107
G5 Compliance Operation and Risk Management	G5.1 Compliance Operation	G5.1.1 Compliance Operation System	93
		G5.1.2 Compliance System Establishment	93
		G5.1.3 Specific Compliance Review Process	93
		G5.2.1 Risk Identification and Early Warning	91
3	G5.2 Risk Management	G5.2.2 Risk Control and Tracking	92
		G5.2.3 Risk Reporting and Management	92