

GRI and HKEX ESG Reporting Guide Content Index

Chỉ mục nội dung theo GRI và Hướng dẫn Báo cáo ESG của HKEX (song ngữ Anh – Việt)

A) GRI Content Index / Chỉ mục GRI

GRI Standard	Disclosure / Chỉ tiêu	Location in Report / Vị trí trong báo cáo	Omission if any / Ngoại lệ nếu có	Notes / Ghi chú
GRI 2 General Disclosures 2021	2-1 Organizational details	About the Company	N/A	Multinational joint stock corporation
GRI 2 General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	About the Report	N/A	Scope and boundary
GRI 2 General Disclosures 2021	2-3 Reporting period frequency and contact point	About the Report	N/A	Reporting period 2025
GRI 2 General Disclosures 2021	2-6 Activities value chain and other business relationships	About the Company	N/A	Four business segments overview
GRI 2 General Disclosures 2021	2-7 Employees	Performance Data Summary	To be updated	Headcount by market and gender
GRI 2 General Disclosures 2021	2-9 Governance structure and composition	Governance	N/A	Board and executive roles
GRI 2 General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Governance	N/A	ESG oversight forums
GRI 2 General Disclosures 2021	2-29 Approach to stakeholder engagement	Stakeholder Engagement	N/A	Stakeholder groups and methods

GRI 3 Material Topics 2021	3-1 Process to determine material topics	Stakeholder Engagement	N/A	Materiality approach
GRI 3 Material Topics 2021	3-2 List of material topics	ESG Pillars	N/A	Four pillars framework
GRI 305 Emissions 2016	305-1 Direct GHG emissions Scope 1	Environmental Harmony	To be updated	Methodology and boundary
GRI 305 Emissions 2016	305-2 Energy indirect GHG emissions Scope 2	Environmental Harmony	To be updated	Market or location based
GRI 302 Energy 2016	302-1 Energy consumption within the organization	Environmental Harmony	To be updated	Energy by source
GRI 302 Energy 2016	302-3 Energy intensity	Environmental Harmony	To be updated	Intensity metric definition
GRI 303 Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environmental Harmony	N/A	Water stewardship
GRI 303 Water and Effluents 2018	303-5 Water consumption	Environmental Harmony	To be updated	Total and intensity
GRI 306 Waste 2020	306-3 Waste generated	Environmental Harmony	To be updated	By type and disposal method
GRI 403 Occupational Health and Safety 2018	403-9 Work related injuries	Performance Data Summary	To be updated	LTIFR and cases
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	Performance Data Summary	To be updated	By employee category
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Governance	To be updated	If applicable

B) HKEX ESG Reporting Guide Index / Chỉ mục Hướng dẫn ESG của HKEX

HKEX KPI	Aspect / Chủ đề	Disclosure Requirement / Yêu cầu công bố	Location in Report / Vị trí	Notes / Ghi chú
A1	Emissions	Policies and compliance on air and GHG emissions waste and hazardous materials	Environmental Harmony	Include methodology and boundary
A1.2	Emissions	GHG emissions in total and intensity	Environmental Harmony	To be updated
A2	Use of Resources	Policies on energy water and raw materials efficiency	Environmental Harmony	Initiatives and outcomes
A2.1	Use of Resources	Direct and or indirect energy consumption in total and intensity	Environmental Harmony	To be updated
A2.2	Use of Resources	Water consumption in total and intensity	Environmental Harmony	To be updated
A3	Environment and Natural Resources	Significant impacts and actions taken	Environmental Harmony	Biodiversity and site planning
A4	Climate Change	Significant climate related issues and actions	Environmental Harmony and Governance	TCFD cross reference if applicable
B1	Employment	Information on employment practices compensation diversity and equal opportunity	Collaborative Inclusivity and Performance Data Summary	Policies and metrics
B2	Health and Safety	Occupational health and safety measures and performance	Performance Data Summary	LTIFR programs and audits
B3	Development and Training	Employee development policies and outcomes	Collaborative Inclusivity	Training hours and access
B4	Labour Standards	Measures to avoid child and forced labour	Governance	Policies and due diligence
B5	Supply Chain Management	Practices on supplier engagement and environmental and social risk in the supply chain	Stakeholder Engagement and Governance	Screening and audits

B6	Product Responsibility	Quality and safety of products and services data privacy and intellectual property rights	Bespoke Sincerity and Governance	Customer experience and privacy
B7	Anti corruption	Policies training and cases	Governance	Whistleblowing and investigation
B8	Community Investment	Focus areas resources contributed and impacts	Communal Connectivity	Programs and outcomes

*Note: All metrics marked "To be updated" will be populated upon year-end data finalization and assurance.
Ghi chú: Các chỉ tiêu ghi "To be updated" sẽ được cập nhật sau khi chốt dữ liệu cuối kỳ và bảo đảm độc lập.*