

11. GRI G4 Content Index and HKEx ESG Guide Content Index

This report was prepared based on the requirements of the GRI G4 Sustainability Reporting Guidelines and the HKEx ESG Guide. The disclosures are presented below with cross-references to related chapters or direct explanation.

General Standard Disclosures			
GRI G4 Indicator	HKEx ESG Guide Reference	Description	Cross-reference
STRATEGY AND ANALYSIS			
G4-1		Statement from the most senior decision-makers of the organisation	Message from the Chairman (p.5); Message from the Chief Executive (p.7)
G4-2		Description of the organisation's key impacts, risks, and opportunities	Message from the Chairman (p.5); Message from the Chief Executive (p.7)
ORGANISATIONAL PROFILE			
G4-3		Name of the organisation	About this Report (p.2)
G4-4		Primary brands, products, and services	About BOC Hong Kong (Holdings) Limited (p.3); 2017 Annual Report (p.1, p.102); BOCHK Website
G4-5		Location of the organisation's headquarters	About BOC Hong Kong (Holdings) Limited (p.3); BOCHK Website
G4-6		Number of countries where the organisation operates	About BOC Hong Kong (Holdings) Limited (p.3)
G4-7		Nature of ownership and legal form	About this Report (p.2); About BOC Hong Kong (Holdings) Limited (p.3)
G4-8		Markets served	About BOC Hong Kong (Holdings) Limited (p.3); BOCHK Website
G4-9		Scale of the organisation	About BOC Hong Kong (Holdings) Limited (p.3); CSR Performance Data Overview (p.53)
G4-10	B1.1	Employee statistics	CSR Performance Data Overview (p.53)
G4-11		Percentage of total employees covered by collective bargaining agreements	According to the Staff Code of Conduct, all employees of the Group have the right to join any legal organisation.
G4-12	B5 General Disclosure, B5.2	Organisation's supply chain	Business Development and Economic Contributions (p.24)

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ORGANISATIONAL PROFILE			
G4-13		Significant changes during the reporting period regarding the organisation's size, structure, ownership, or its supply chain	About BOC Hong Kong (Holdings) Limited (p.3)
G4-14		Explanation of whether and how the precautionary approach or principles are addressed by the organisation	2017 Annual Report: Corporate Governance section (p.72)
G4-15		Externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses	This is reflected in the Business Development and Economic Contributions, Contributions to the Community and other sections of this Report. The Group has been a signatory of the Treat Customers Fairly Charter, the Talent-Wise Employment Charter and the Charter on External Lighting. For details of related awards and recognition of the Group, please refer to the 2017 Annual Report.
G4-16		Memberships of associations and advocacy organisations	2017 Annual Report (p.14)
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
G4-17		Entities included in the organisation's consolidated financial statements or equivalent document	Business Development and Economic Contributions (p.13); 2017 Annual Report (p.18)
G4-18		Process for defining the report content and the aspect boundaries	Corporate Social Responsibility Management (p.11)
G4-19		Material aspects identified in the process for defining report content	Corporate Social Responsibility Management (p.12)
G4-20		Aspect boundary of each material aspect within the organisation	Corporate Social Responsibility Management (p.12)
G4-21		Aspect boundary of each material aspect outside the organisation	Corporate Social Responsibility Management (p.12)

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IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
G4-22		The effect of and reasons for any restatements of information provided in previous reports	About this Report (p.2); CSR Performance Data Overview (p.55)
G4-23		Significant changes from previous reports in the scope and aspect boundaries	No significant changes
STAKEHOLDER ENGAGEMENT			
G4-24		List of stakeholder groups engaged by the organisation	Corporate Social Responsibility Management (p.10)
G4-25		Basis for identification and selection of stakeholders with whom to engage	Corporate Social Responsibility Management (p.10)
G4-26		Approaches to stakeholder engagement	Corporate Social Responsibility Management (p.10)
G4-27		Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns	Corporate Social Responsibility Management (p.12)
REPORT PROFILE			
G4-28		Reporting period	About this Report (p.2)
G4-29		Date of most recent report	Our last CSR Report was issued in April 2017
G4-30		Reporting cycle	Report annually
G4-31		Contact point for questions regarding the report or its contents	About this Report (p.2)
G4-32		GRI Content Index, the “in accordance” option the organisation has chosen and the reference to the external assurance (if any)	About this Report (p.2); GRI G4 Content Index and HKEx ESG Guide Content Index (p.57)
G4-33		Policy and current practice with regard to seeking external assurance for the report	The Group has not sought external assurance for this Report.
GOVERNANCE			
G4-34		Governance structure of the organisation	Corporate Social Responsibility Management (p.9); 2017 Annual Report: Corporate Governance section (p.72)

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General Standard Disclosures			
GRI G4 Indicator	HKEx ESG Guide Reference	Description	Cross-reference
GOVERNANCE			
G4-35		Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees	Corporate Social Responsibility Management (p.9)
G4-36		Appointment of executive-level position(s) with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body	Corporate Social Responsibility Management (p.9)
G4-38		Composition of the highest governance body and its committees	2017 Annual Report: Corporate Governance section (p.72)
G4-39		Whether the Chair of the highest governance body is also an executive officer	2017 Annual Report: Corporate Governance section (p.72)
G4-40		Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting the highest governance body members	2017 Annual Report: Corporate Governance section (p.72)
G4-41		Processes for the highest governance body to ensure conflicts of interest are avoided and managed	2017 Annual Report: Corporate Governance section (p.72)
G4-48		Highest committee or position that formally reviews and approves the organisation's sustainability report and ensures all material aspects are covered	About this Report (p.2)
G4-51		Remuneration policies for the highest governance body and senior executives	2017 Annual Report: Corporate Governance section (p.72)
G4-52		Process for determining remuneration	2017 Annual Report: Corporate Governance section (p.72)
ETHICS AND INTEGRITY			
G4-56		Organisation's values, principles, standards and norms of behaviour	About BOC Hong Kong (Holdings) Limited (p.4); Business Development and Economic Contributions (p.23)
G4-58	B7.2	The internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity	Business Development and Economic Contributions (p.22)

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Specific Standard Disclosures and Sector-specific Disclosures			
GRI G4 Indicator	HKEx ESG Guide Reference	Description	Cross-reference
CATEGORY: ECONOMIC			
ECONOMIC PERFORMANCE			
G4-DMA		Disclosures on Management Approach	Business Development and Economic Contributions (p.13)
G4-EC1		Direct economic value generated and distributed	Business Development and Economic Contributions (p.13); 2017 Annual Report (p.18)
INDIRECT ECONOMIC IMPACTS			
G4-DMA		Disclosures on Management Approach	Business Development and Economic Contributions (p.14); Environmental Policy posted on our website
G4-EC7		Development and impact of infrastructure investments and services supported	Business Development and Economic Contributions (p.16)
G4-EC8		Significant indirect economic impacts, including the extent of impacts	Business Development and Economic Contributions (p.17)
CATEGORY: ENVIRONMENTAL			
MATERIALS			
G4-DMA	A2 General Disclosure, A3 General Disclosure	Disclosures on Management Approach	Environmental Protection (p.36, 38); Environmental Policy posted on our website
G4-EN1	A2.5	Materials used by weight or volume	CSR Performance Data Overview (p.55); The Group is a financial services institution and does not require large-scale consumption in packaging.
ENERGY			
G4-DMA	A2 General Disclosure, A3 General Disclosure	Disclosures on Management Approach	Environmental Protection (p.36, 38); Environmental Policy posted on our website
G4-EN3	A2.1	Energy consumption within the organisation	CSR Performance Data Overview(p.55)
G4-EN5		Energy intensity	CSR Performance Data Overview(p.55)
	A2.3	Energy use efficiency initiatives and results achieved	Environmental Protection(p.38)

Specific Standard Disclosures and Sector-specific Disclosures			
GRI G4 Indicator	HKEx ESG Guide Reference	Description	Cross-reference
WATER			
G4-DMA	A2 General Disclosure, A3 General Disclosure, A2.4	Disclosures on Management Approach	Environmental Protection (p.36, 38); Environmental Policy posted on our website
G4-EN8	A2.2	Total water withdrawal by source	CSR Performance Data Overview (p.56)
EMISSIONS			
G4-DMA	A1 General Disclosure, A3 General Disclosure	Disclosures on Management Approach	Environmental Protection (p.36, 38); The Group is a financial services organisation and does not generate significant amount of airborne emissions.
G4-EN15	A1.1, A1.2	Direct greenhouse gas (GHG) emissions (Scope 1)	CSR Performance Data Overview (p.55)
G4-EN16	A1.1, A1.2	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	CSR Performance Data Overview (p.55)
G4-EN17	A1.1, A1.2	Other indirect greenhouse gas (GHG) emissions (Scope 3)	CSR Performance Data Overview (p.55)
G4-EN18	A1.1, A1.2	Greenhouse gas (GHG) emissions intensity	CSR Performance Data Overview (p.55)
	A1.5	Measures to mitigate emissions and results achieved	Environmental Protection (p.38)
EFFLUENTS AND WASTE			
G4-DMA	A1 General Disclosure, A3 General Disclosure	Disclosures on Management Approach	Environmental Protection (p.36, 38); Environmental Policy posted on our website
G4-EN23	A1.3, A1.4, A1.6	Total weight of waste by type and disposal method	Environmental Protection (p.41); CSR Performance Data Overview (p.56)
PRODUCTS AND SERVICES WITH ENVIRONMENTAL FACTORS			
G4-DMA	A2 General Disclosure, A3 General Disclosure	Disclosures on Management Approach	Environmental Protection (p.39); Environmental Policy posted on our website
G4-EN27	A3.1	Extent of impact mitigation of environmental impacts of products and services	Environmental Protection (p.39)

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GRI G4 Indicator	HKEx ESG Guide Reference	Description	Cross-reference
CATEGORY: SOCIAL			
LABOUR PRACTICES AND DECENT WORK			
EMPLOYMENT			
G4-DMA	B1 General Disclosure	Disclosures on Management Approach	Caring for Employees (p.28)
G4-LA1	B1.2	Total number and rates of new employee hires and employee turnover by age group, gender and region	CSR Performance Data Overview (p.53, 54)
G4-LA2		Benefits provided to full-time employees but not to temporary or part-time employees, by significant locations of operation	Caring for Employees (p.28)
G4-LA3		Return to work and retention rates after parental leave, by gender	CSR Performance Data Overview (p.54)
LABOUR/MANAGEMENT RELATIONS			
G4-DMA	B4.2	Disclosures on Management Approach	Caring for Employees (p.30)
G4-LA4		Minimum notice periods regarding significant operational changes, including whether these are specified in collective agreements	Caring for Employees (p.30)
OCCUPATIONAL HEALTH AND SAFETY			
G4-DMA	B2 General Disclosure, B2.3	Disclosures on Management Approach	Caring for Employees (p.31)
G4-LA6	B2.1, B2.2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	CSR Performance Data Overview (p.54)
EMPLOYEE TRAINING AND EDUCATION			
G4-DMA	B3 General Disclosure	Disclosures on Management Approach	Caring for Employees (p.28)
G4-LA9	B3.1, B3.2	Average hours of training per year per employee by gender, and by employee category	CSR Performance Data Overview (p.54)
G4-LA10		Programmes for lifelong learning that support the continued employability of employees and assist them in managing career endings	Caring for Employees (p.28)

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LABOUR PRACTICES AND DECENT WORK			
DIVERSITY AND EQUAL OPPORTUNITY			
G4-DMA		Disclosures on Management Approach	Caring for Employees (p.27)
G4-LA12	B1.1	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	CSR Performance Data Overview (p.53)
GRIEVANCE MECHANISM FOR STAFF			
G4-DMA		Disclosures on Management Approach	Caring for Employees (p.30)
G4-LA16		Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms	When complaints are received from staff, the Human Resources Department and relevant business units will investigate the complaints. The number of complaints is not disclosed in this Report.
COMPLIANCE (SOCIAL/LABOUR)			
G4-DMA	B4.1	Disclosures on Management Approach	Caring for Employees (p.27)
G4-SO8	B1 General Disclosure, B2 General Disclosure, B4 General Disclosure	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	No such incident that led to significant fines or warnings was recorded during the year.
HUMAN RIGHTS AND SOCIETY			
NON-DISCRIMINATION			
G4-DMA		Disclosures on Management Approach	Caring for Employees (p.27)
G4-HR3		Total number of incidents of discrimination and corrective actions taken	CSR Performance Data Overview (p.56)
CONTRIBUTION TO LOCAL COMMUNITIES			
G4-DMA	B8 General Disclosure, B8.1, B8.2	Disclosures on Management Approach	Contributions to the Community (p.42)
G4-SO1		Percentage of operations with implemented local community engagement, impact assessments, and development programmes	Contributions to the Community (p.42)

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GRI G4 Indicator	HKEx ESG Guide Reference	Description	Cross-reference
HUMAN RIGHTS AND SOCIETY			
CONTRIBUTION TO LOCAL COMMUNITIES			
G4-FS13		Access points in low-populated or economically disadvantaged areas	Business Development and Economic Contributions (p.18)
G4-FS14		Initiatives to improve access to financial services for the disadvantaged	Business Development and Economic Contributions (p.20)
ANTI-CORRUPTION			
G4-DMA	B7 General Disclosure	Disclosures on Management Approach	Business Development and Economic Contributions (p.23)
G4-SO4		Communication and training on anti-corruption policies and procedures	Business Development and Economic Contributions (p.23)
G4-SO5	B7.1	Confirmed incidents of corruption and actions taken	CSR Performance Data Overview (p.56)
PRODUCT RESPONSIBILITY			
CUSTOMER HEALTH AND SAFETY			
G4-DMA		Disclosures on Management Approach	Caring for Employees (p.31)
G4-PR2	B6 General Disclosure	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services, by type of outcomes	No such incident that led to fines or warnings was recorded during the year.
PRODUCT AND SERVICE LABELLING			
G4-DMA	B6 General Disclosure	Disclosures on Management Approach	Business Development and Economic Contributions (p.21)
G4-DMA (Former G3-FS16)		Initiatives to enhance financial literacy by type of beneficiary	Business Development and Economic Contributions (p.20)
G4-PR4	B6 General Disclosure	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes	No such incident that led to fines or warnings was recorded during the year.
G4-PR5		Results of surveys measuring customer satisfaction	Business Development and Economic Contributions (p.21)

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PRODUCT RESPONSIBILITY			
MARKETING COMMUNICATIONS			
G4-DMA	B6 General Disclosure	Disclosures on Management Approach	Business Development and Economic Contributions (p.21)
G4-PR7		Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	No such incident that led to fines or warnings was recorded during the year.
CUSTOMER PRIVACY			
G4-DMA	B6 General Disclosure, B6.5	Disclosures on Management Approach	Business Development and Economic Contributions (p.21)
G4-PR8	B6.2	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	During the year, a small number of complaints regarding breaches of customer privacy and losses of customer data were received. Complaints received by the Group will be recorded by a responsible unit. Investigation will then begin based on our internal complaint management procedures. The Group will then respond to the complainants regarding the investigation findings. Our internal complaint management procedures are established in accordance with the IC-4 Complaint Handling Procedures in the Supervisory Policy Manual of the HKMA, and the Code of Banking Practice issued by the Hong Kong Association of Banks and the DTC Association.
COMPLIANCE (PRODUCT AND SERVICE RESPONSIBILITY)			
G4-DMA		Disclosures on Management Approach	Business Development and Economic Contributions (p.21)
G4-PR9	B6 General Disclosure	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	During the year, the Group did not breach any laws or regulations concerning the provision and use of products and services that led to significant fines.
	B6.3	Description of practices relating to maintaining and protecting intellectual property rights	The Group strictly follows relevant laws, regulations and rules of intellectual property rights set out by the Government and related regulatory authorities in its daily operation. The Group provides legal advice and conducts daily monitoring via internal legal and marketing departments respectively.