

## THE ESG REPORTING GUIDE OF THE SEHK

A. Environmental		References or Remarks
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.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development (pages 56-71)</li> </ul>
KPI A1.1	The types of emissions and respective emissions data.	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Environmental Performance (pages 94-97)</li> </ul>
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).	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development – Performance Highlights in 2021 and Energy Saving and Emissions Reduction (pages 58-63)</li> <li>Chapter 12 – Appendices – Key Performance Indicators – Environmental Performance (pages 94-97)</li> </ul>
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Environmental Performance (pages 94-97)</li> </ul>
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Environmental Performance (pages 94-97)</li> </ul>
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development – Performance Highlights in 2021, Management Approach and Energy Saving and Emissions Reduction (pages 58-63)</li> </ul>
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.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development – Management Approach and Proper Management of Resources (pages 59-60, 64-66)</li> </ul>

A. Environmental		References or Remarks
<b>Aspect A2: Use of Resources</b>		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development (pages 56-71)</li> </ul>
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).	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Environmental Performance (pages 94-97)</li> </ul>
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Environmental Performance (pages 94-97)</li> </ul>
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development – Energy Saving and Emissions Reduction (pages 60-63)</li> </ul>
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.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development – Proper Management of Resources (pages 64-66)</li> </ul>
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	The Group's operations do not involve the use of packaging materials for finished products.
<b>Aspect A3: The Environment and Natural Resources</b>		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development (pages 56-71)</li> </ul>
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development (pages 56-71)</li> </ul>
<b>Aspect A4: Climate Change</b>		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development (pages 56-71)</li> </ul>
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.	<ul style="list-style-type: none"> <li>Chapter 9 – Green Development – Response to Climate Change (pages 66-70)</li> </ul>

B. Social		References or Remarks
<b>Aspect B1: Employment</b>		
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.	<ul style="list-style-type: none"> <li>Chapter 7 – Caring for Our People (pages 34-45)</li> </ul>
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group, and geographical region.	<ul style="list-style-type: none"> <li>Chapter 7 – Caring for Our People – Performance Highlights in 2021 (page 36)</li> <li>Chapter 12 – Appendices – Key Performance Indicators – Workforce Statistics (pages 86-93)</li> </ul>
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Workforce Statistics (pages 86-93)</li> </ul>
<b>Aspect B2: Health and Safety</b>		
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.	<ul style="list-style-type: none"> <li>Chapter 7 – Caring for Our People – Management Approach and Occupational Safety and Health (pages 37, 39-44)</li> </ul>
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Workforce Statistics (pages 86-93)</li> </ul>
KPI B2.2	Lost days due to work injury.	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Workforce Statistics (pages 86-93)</li> </ul>
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 7 – Caring for Our People – Management Approach and Occupational Safety and Health (pages 37, 39-44)</li> </ul>
<b>Aspect B3: Development and Training</b>		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	<ul style="list-style-type: none"> <li>Chapter 7 – Caring for Our People – Management Approach and Talent Training (pages 37, 45)</li> </ul>
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Workforce Statistics (pages 86-93)</li> </ul>
KPI B3.2	The average training hours completed per employee by gender and employee category.	<ul style="list-style-type: none"> <li>Chapter 12 – Appendices – Key Performance Indicators – Workforce Statistics (pages 86-93)</li> </ul>

B. Social		References or Remarks
<b>Aspect B4: Labour Standards</b>		
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 and forced labour.	<ul style="list-style-type: none"> <li>Chapter 7 – Caring for Our People – Management Approach (page 37)</li> </ul>
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	<ul style="list-style-type: none"> <li>Chapter 7 – Caring for Our People – Management Approach (page 37)</li> </ul>
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	<ul style="list-style-type: none"> <li>Chapter 7 – Caring for Our People – Management Approach (page 37)</li> </ul>
<b>Aspect B5: Supply Chain Management</b>		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	<ul style="list-style-type: none"> <li>Chapter 10 – Win-win Cooperation (pages 72-79)</li> </ul>
KPI B5.1	Number of suppliers by geographical region.	<ul style="list-style-type: none"> <li>Chapter 10 – Win-win Cooperation – Performance Highlights in 2021 (page 74)</li> </ul>
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 10 – Win-win Cooperation – Management Approach and Responsible Procurement (pages 75-76)</li> </ul>
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 10 – Win-win Cooperation – Management Approach and Responsible Procurement (pages 75-76)</li> </ul>
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 10 – Win-win Cooperation – Management Approach and Responsible Procurement (pages 75-76)</li> </ul>
<b>Aspect B6: Product Responsibility</b>		
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.	<ul style="list-style-type: none"> <li>Chapter 8 – Customers First (pages 46-55)</li> </ul>
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	The Group does not have any products which are recallable due to safety and health concerns.

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<b>Aspect B6: Product Responsibility</b>		
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	<ul style="list-style-type: none"> <li>Chapter 8 – Customers First – Strengthening External Communications (page 53)</li> </ul>
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Although intellectual property rights are not a major material issue to the Group, the Group complies with related laws and regulations on intellectual property rights.
KPI B6.4	Description of quality assurance process and recall procedures.	<ul style="list-style-type: none"> <li>Chapter 8 – Customers First – Management Approach (pages 48-49)</li> </ul>
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 8 – Customers First – Management Approach and Information Security (pages 48-49, 54)</li> </ul>
<b>Aspect B7: Anti-corruption</b>		
General Disclosure	Information on: <ul style="list-style-type: none"> <li>(a) the policies; and</li> <li>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.</li> </ul>	<ul style="list-style-type: none"> <li>Chapter 5 – About COSCO SHIPPING Ports – Corporate Governance – Anti-corruption (page 25)</li> <li>During the year, the Group did not violate relevant laws and regulations on the prevention of bribery, extortion, fraud and money laundering.</li> </ul>
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.	During the year, the Group was not involved in any legal cases related to corruption.
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	<ul style="list-style-type: none"> <li>Chapter 5 – About COSCO SHIPPING Ports – Corporate Governance – Anti-corruption (page 25)</li> </ul>
KPI B7.3	Description of anti-corruption training provided to directors and staff.	<ul style="list-style-type: none"> <li>Chapter 5 – About COSCO SHIPPING Ports – Corporate Governance – Anti-corruption (page 25)</li> </ul>
<b>Aspect B8: Community Investment</b>		
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.	<ul style="list-style-type: none"> <li>Chapter 11 – Investing in Communities (pages 80-85)</li> </ul>
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	<ul style="list-style-type: none"> <li>Chapter 11 – Investing in Communities (pages 80-85)</li> </ul>
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	<ul style="list-style-type: none"> <li>Chapter 11 – Investing in Communities (pages 80-85)</li> </ul>