

CST GROUP LIMITED

中譽集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 985)



2023

Environmental, Social and
Governance Report

About the Report

This is the annual stand-alone environmental, social and governance (“ESG”) report (“ESG Report”) of the CST Group Limited (hereafter the “Company”, together with its subsidiaries, the “Group” or “We”), presenting the Group’s performance in respect of environmental and social aspects for the period from 1 April 2022 to 31 March 2023 (the “Year” or “2023”). This ESG Report aims to fairly present the ESG management approach and performance of the Group.

Reporting Guideline and Principles

This ESG Report is prepared in compliance with the ESG Reporting Guide set out in Appendix 27 to the Rules Governing the Listing of Securities (the “Listing Rules”) on the Stock Exchange of Hong Kong Limited (“HKEX”). In preparing the ESG Report, the Group adheres to the four principles of materiality, quantitative, balance and consistency.

Materiality	We undertake stakeholder engagement and materiality assessment to identify material ESG topics and ensure that stakeholders’ concerns are addressed in this ESG Report. Further details are set out in the sections headed “Stakeholder Engagement” and “Materiality Assessment” below.
Quantitative	The standards and methodologies used in the calculation of relevant data in the ESG Report, as well as the applicable assumptions were disclosed. Where applicable, the key performance indicators (“KPIs”) relating to the environmental and social aspects disclosed in this ESG Report were supplemented by explanatory notes to establish benchmarks where feasible. Please refer to the “Performance Data Summary” of this ESG Report for references and methodologies used in calculating the KPIs.
Balance	We disclose the Group’s efforts and performance on each topic in a transparent and impartial manner on every aspect of sustainable development.
Consistency	Due to the enhanced data processing mechanism, there may be some discrepancies between the data reported in this ESG Report and those stated in our previous ESG report for the financial year ended 31 March 2022 (“2022”), and explanatory notes were supplemented. Nevertheless, in order to maintain comparability of information, the Group strives to ensure the disclosures and statistical methodologies applied in the future ESG reports are consistent with those in the previous years, and that explanations will be provided regarding data with changes in the scope of disclosure and calculation methodologies.

This ESG Report aims to be plain, clear and easy-to-read as we have taken into consideration the interests and requirements of different stakeholders to the maximum extent possible in compilation. All the information cited in the ESG Report is sourced from the Group’s official documents, statistical data and management and operational information collected.

Reporting Scope

The Group identifies the reporting scope by considering the materiality principle and its core business. This ESG Report covers the Group’s major business operations and activities in Hong Kong and CST Canada Coal Limited (“CST Coal”, a subsidiary with a metallurgical coal mine in Canada).

ESG Management Approach

The Group is dedicated to achieving sustainable business growth, while pursuing positive change in the marketplace and among its customers, its people and the local community by gradually integrating the concept of sustainability into the core values of its business operations.

Board Statement

The Board oversees the Group's ESG risks and opportunities, including climate-related risks. Supported by the ESG committee of the Company ("ESG Committee"), the Board is responsible for validating the process of evaluating, prioritising and managing material ESG-related issues and their corresponding risks and initiatives, as well as reviewing the progress on ESG-related targets through annual meetings.

The ESG Committee is to advise and assist the Board in managing ESG-related matters which include recommending to the Board on the Group's ESG objectives, strategies, initiatives and goals, reviewing the Group's ESG policies, and reporting annually to the Board on the Group's progress on ESG. The Board confirms that it has reviewed and approved this ESG Report. To the best of its knowledge, this ESG Report fairly addresses the identified material issues and presents the ESG management approach and performance of the Group.

For more details of our corporate governance structure, role and responsibilities, the Group adheres to the applicable provisions of the Corporate Governance Code (the "CG Code") as set out in Appendix 14 of the Listing Rules. Please refer to pages 34 to 50 of the Group's 2023 Annual Report for the Corporate Governance Report.

Feedback

We welcome your feedback as it helps us to improve not only the content of the ESG Report but also our performance. Please contact us at:

Address: Rooms 4501-05, 45/F.,
China Resources Building,
26 Harbour Road, Wanchai, Hong Kong
Email: info@cstgroup.hk

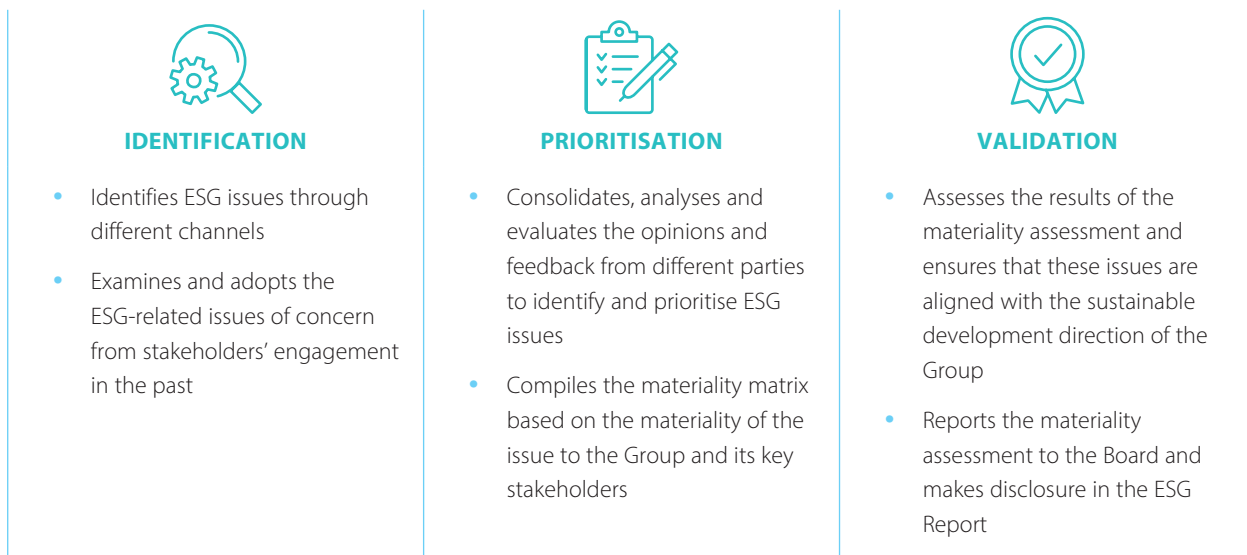
Stakeholder Engagement

The Group maintains a close relationship with its key stakeholders and strives to balance their opinions and issues of concerns through constructive communications in order to determine the Group's direction of sustainable development. Examples of communication channels with key stakeholders as well as their respective issues of concern are summarised below.

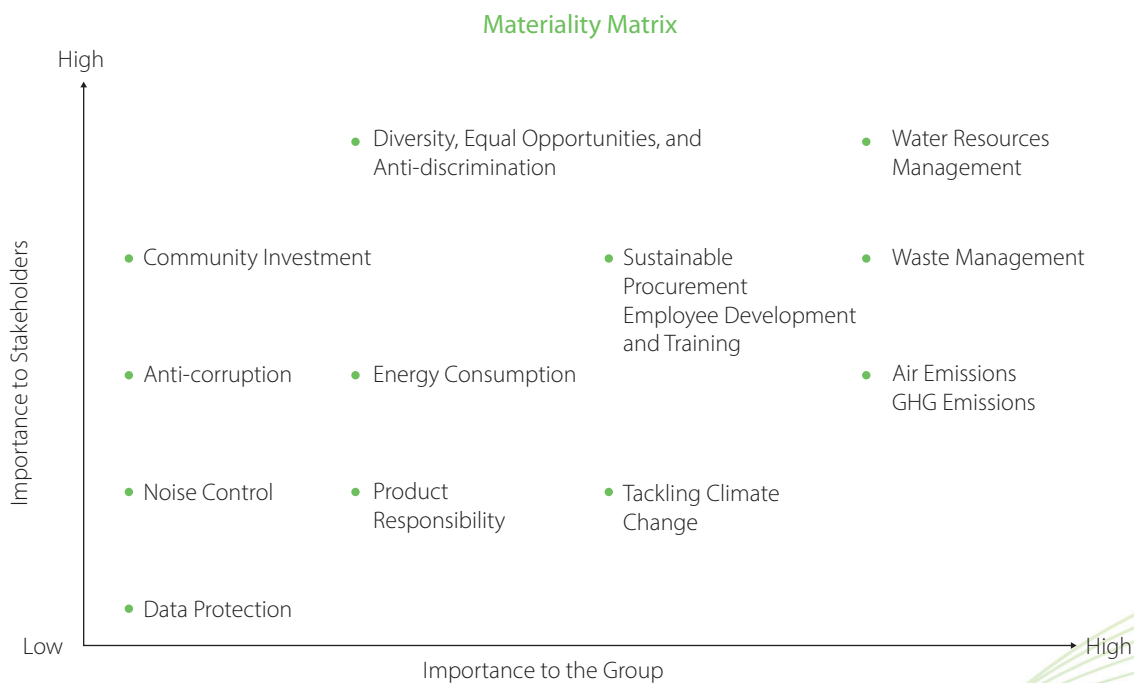
Stakeholders	Examples of Communication Channels	Issues of Concern
 <p>Banks/Regulators/ Shareholders/ Investors</p>	<ul style="list-style-type: none"> • Annual/Interim reports • Announcements and circulars • Onsite inspection and visits • Company website • General meetings 	<ul style="list-style-type: none"> • Responsible investment • Business ethics • Comply with environmental laws and regulations
 <p>Customers</p>	<ul style="list-style-type: none"> • Emails • Telephones • Meetings • Company website 	<ul style="list-style-type: none"> • Ensure health and safety of customers • Customer satisfaction • Customer privacy protection
 <p>Employees</p>	<ul style="list-style-type: none"> • In-person meetings • Training 	<ul style="list-style-type: none"> • Employee retention • Occupational health and safety • Precautionary measures of child/forced labour • Employee rights • Employee training and promotion • Employee communication • Anti-discrimination
 <p>Suppliers</p>	<ul style="list-style-type: none"> • Site visits • Work reviews • Progress meetings 	<ul style="list-style-type: none"> • Supplier assessment
 <p>Environmental non-governmental organisations ("NGOs")</p>	<ul style="list-style-type: none"> • Board meetings • Management/department meetings 	<ul style="list-style-type: none"> • Greenhouse gases ("GHG") emissions reduction • Air emissions reduction • Effluent discharges reduction
 <p>Community groups</p>	<ul style="list-style-type: none"> • Volunteering and community activities 	<ul style="list-style-type: none"> • Community investment

Materiality Assessment

Engagement of stakeholders is an essential part of the materiality process as it helps identify ESG topics material to the environment, society and economy and to the stakeholders. During the Year, the Group has conducted materiality assessment to identify ESG issues and assessed the level of concern in accordance with the Group’s and stakeholders’ perspectives so as to identify the material ESG issues to the Group. For the materiality assessment, the Group has adopted the following procedures:



Materiality assessment helps the Group to ensure its business objectives and development direction are in line with the expectations and requirements of its key stakeholders. The issues of concern of the Group and its stakeholders are summarised into the following materiality matrix:



Environmental Management

CST Coal's mine site is regulated by the Alberta Energy Regulator ("AER") under terms and conditions of the Environmental Protection and Enhancement Act, Water Act and other relevant local regulations. CST Coal submits an annual conservation and reclamation report to the AER that details the reclamation progress and analyses the outcomes of reclamation monitoring programmes. For potential environmental emergencies during mining activities, we have developed an emergency response plan which outlines basic practices to be followed to resume operations and mitigate environmental threats. Various emergency procedures are defined for spills, wildfires, and wildlife encounters, depending on the nature and severity of the issue. The plan specifies evacuation steps to be followed by employees and appropriate government departments and local stakeholders to be called when there is an event of emergency nature.

We endeavour to keep the impact of our operations on the environment as low as possible. The Group has developed an ESG Policy, under which the Group commits to take all reasonable and practicable steps to ensure that operations are conducted in an environmentally responsible and sustainable manner. We also require the same level of environmentally responsible behaviour from our contractors, including compliance with environmental stipulations and other relevant laws and regulations.

On 4 March 2023, CST Coal reported to the AER an exceedance of its daily approval limit of total suspended solids in mine wastewater that was released from the plant site settling pond (an approved structure that is authorised to release mine wastewater) into the Smoky River. Since the release, CST Coal has submitted a release prevention plan to the AER to prevent a reoccurrence of this event in the future, and is actively implementing release prevention measures as identified in the plan, as well as ongoing and continued monitoring of the Smoky River. Daily monitoring of this pond has continued and it has been in compliance with the daily approval limit since the date of the incident until the date of this ESG Report. CST Coal continues to cooperate with the AER and has complied with all of the regulators' requests to date.

Save as mentioned above, during the Year, the Group was not aware of any non-compliance of the relevant laws and regulations that have a significant impact on the Group relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

A1. EMISSIONS

Air Emissions

The Group's air emissions are mainly from fuel consumption by mobile vehicles and CST Coal's mining business. During the Year, the Group has fully complied with limits prescribed by the government and no contraventions occurred. We have installed pipeline to contain dust at the loadout. Also, we regularly conduct manual stack surveys and monitor ambient air quality and dust fall to make sure our emissions do not exceed the applicable standard and comply with the relevant emissions regulations. Regular inspection of CST Coal's ambient air and dust fall continued during the Year. Results for particulate matter (<2.5 and <10 microns) monitoring at site indicated that no abnormal conditions were present during the Year. The Group's air emissions derived from business operations mainly comprises sulphur oxides ("SOx"), nitrogen oxides ("NOx"), particulate matter ("PM") and carbon monoxide ("CO"). The significant increase in air emissions when compared with 2022 was mainly attributable to the resumption of coal mining activities from COVID-19 in Canada. During the Year, air emissions of the Group were approximately 6.90 tonnes (2022: 1.17 tonnes) of SOx, 1,270.51 tonnes (2022: 254.39 tonnes) of NOx, 14,727.20 tonnes (2022: 418.55 tonnes) of PM and 1,388.90 tonnes (2022: 654.74) of CO.

GHG Emissions

GHG emissions generated by the Group are mainly from fuel combustion (Scope 1 emissions) and purchased electricity (Scope 2 emissions). During the Year, the Group generated a total of 71,413.64 tonnes of carbon dioxide equivalent ("tCO₂e") of GHG, at an intensity of 0.33 tCO₂e/USD'000 revenue, with Scope 1 emissions of 58,959.52 tCO₂e and Scope 2 emissions of 12,454.12 tCO₂e. During the Year, the Group has achieved 100% compliant emission for its fuel combustion, and the Group aims to maintain 100% compliant emission in the forthcoming year.

GHG Emissions	Unit	2023 [#]	2022
Scope 1 – Direct GHG emissions	tCO ₂ e	58,959.52	11,484.74
Scope 2 – Energy indirect GHG emissions	tCO ₂ e	12,454.12	43.01
Total GHG emissions	tCO ₂ e	71,413.64	11,527.75
Intensity	tCO ₂ e/USD'000 revenue	0.33	0.28

[#] Due to the resumption of coal mining activities from COVID-19 in Canada during the Year, CST Coal's relevant emissions and resources consumption has increased significantly when compared with 2022.

Effluent and Waste

Wastewater

The Group's offices in Hong Kong and Canada do not consume a significant volume of water during daily operations, and thus does not generate a material amount of sewage. As wastewater from the Group's office were discharged into municipal sewage networks connected to the regional water purification plants, the water consumed by the Group's office is considered as sewage discharged.

On the other hand, wastewater produced by CST Coal is treated at a sewage treatment plant and transferred to an evaporation pond and CST Coal has upgraded its domestic wastewater treatment plant in 2022 to ensure better processing of sewage. It has changed from running in parallel to running in series, which provides an extended contact time for sludge to process organic matter, thus enhances the quality of water being discharged. Weekly inspections regarding corrective measures taken for waste discharge are carried out. Moreover, the system receives wash downs as well as scheduled draining and cleaning of the wastewater cells periodically to ensure sludge is not accumulated inside the cells and the quality of water being discharged is maintained.

During the Year, the Group generated approximately 2,652.00 m³ of wastewater from its operations in Canada (2022: 1,002.00 m³).

Waste Management

The amount of solid waste generated in the offices in Hong Kong and Canada was considered insignificant due to its operations being office-based. Relevant data are not available as the office garbage is collected by building management.

CST Coal has a comprehensive waste management system that encompasses recycling, storage and waste disposal, with recycling taking precedence over disposal. The waste was managed in accordance with the Environmental Protection and Enhancement Act's requirements. Monthly inspections regarding the corrective measures taken for waste discharge are carried out.

Hazardous waste generated by CST Coal is collected and disposed of in a government-certified disposal facility. During the Year, the Group's operations in Canada generated approximately 1,267.73 tonnes (2022: 4,027.49 tonnes) of non-hazardous waste and 124.14 tonnes (2022: 0.96 tonnes) of hazardous waste. The total quantity of non-hazardous waste recycled was 1,017.58 tonnes (2022: 3,997.73 tonnes) constituting approximately 80.27% of the total waste. During the Year, the Group has achieved 100% compliant disposal for its non-hazardous waste, and aims to maintain 100% compliant disposal of non-hazardous waste in the forthcoming year.



Stored on site

- Scrap metals
- Tires



Disposed offsite

- Calcium hydroxide
- Domestic garbage
- Nalco solvent
- Non-regulated liquid
- Used oil filters



Recycled offsite

- Aerosols
- Contaminated fuel
- Metal containers
- Plastic containers
- Glycol
- Used oil
- Rags

A2. USE OF RESOURCES

Energy Consumption

Major components of energy consumption of the Group are natural gas, diesel, petrol and purchased electricity. During the Year, energy consumption was approximately 961,238.38 GJ or 267,010.66 MWh equivalent (2022: 110,982.06 GJ or 30,828.35 MWh equivalent), of which 8.80% (2022: 0.20%) was indirect energy consumption and the rest was direct energy consumption. The overall energy consumption intensity of the Group is approximately 1.22 MWh/USD'000 revenue (2022: 0.74 MWh/USD'000 revenue).

Energy Consumption	Unit	2023 [#]			2022		
		Hong Kong Office	CST Coal	Total	Hong Kong Office	CST Coal	Total
Direct Energy							
Direct energy consumption	MWh	124.35	243,399.22	243,523.57	128.53	30,640.06	30,768.59
Petrol	MWh	124.35	3,929.87	4,054.22	128.53	472.50	601.03
Diesel	MWh	–	156,980.36	156,980.36	–	11,884.06	11,884.06
Natural gas	MWh	–	82,488.99	82,488.99	–	18,283.50	18,283.50
Indirect Energy							
Indirect energy consumption	MWh	39.74	23,447.35	23,487.09	54.44	5.32	59.76
Electricity	MWh	39.74	23,447.35	23,487.09	54.44	5.32	59.76
Total Energy							
Total energy consumption	MWh	164.09	266,846.57	267,010.66	182.97	30,645.38	30,828.35
Energy consumption intensity	MWh/ USD'000 revenue			1.22			0.74

[#] Due to the resumption of coal mining activities from COVID-19 in Canada during the Year, CST Coal's relevant emissions and resources consumption has increased significantly when compared with 2022.

Energy Saving Measures

To understand how energy gets consumed at the coal mine and identify opportunities for reducing energy consumption, the Group has conducted audit and review of the electrical system upgrade for the coal preparation and processing plant such as replacement of transformers. In addition, the Group has conducted an assessment on the feasibility of using solar panel, as well as completed several cable projects, including new cables for conveyors, hoists and dryers during the Year, to improve efficiency and safety.

The Group has established relevant policies and undertaken a number of energy-saving measures to improve energy efficiency and reduce energy consumption. The Group recommends to reduce the frequency of business travels and promotes meetings with electronic communication, such as telephone or web conferencing. We have set target in 2022 to procure all office equipment with green labels by 2025 in Hong Kong office, and we are on track to achieving the target. Meanwhile, in office space, we commit to promote energy-saving and greener lighting by supporting “Energy Saving Charter on Indoor Temperature” and “Energy Saving Charter on No Incandescent Light Bulb”.

Green Office

- | | | |
|--|---|--|
| 1) Reduce carbon emissions from business travels by replacing long-distance face-to-face meetings with electronic communication such as telephone or web conferencing. | 2) Encourage staff to use electronic scans, double-sided printing and copying, and promote the use of environmentally friendly paper. | 3) Turn off idle lights, reduce electricity consumption of appliances, etc. to avoid energy waste. |
|--|---|--|

Water Resources Management

For the Group’s office-based operations in Hong Kong and CST Coal’s operations in Canada, the Group does not have any issues in sourcing water that is fit for its purpose as water is adequately supplied by the government authorities to the office buildings where the Group’s offices are located. Nonetheless, the Group recognises the scarcity of resources the environment could offer and always encourages its staff members to cherish water usage.

The amount of water consumption in the offices in Hong Kong and Canada was considered insignificant due to its operations being office-based. Relevant data are not available as water consumption is covered in the office building management fees and the building management companies were not able to provide water consumption and discharge data for individual office unit.

CST Coal manages and regulates its water usage at mine sites according to terms and conditions stipulated in Water Act approvals and by the AER and other related local regulations. We track and record water consumption against each individual licence and are obligated to report details on a monthly basis to the Alberta Government via the Water Use Reporting System. During the Year, water consumption in CST Coal amounted to 802,713.00 m³ (2022: 42,679.46 m³), with an intensity of 3.72 m³/USD’000 revenue (2022: 1.59 m³/USD’000 revenue). With the aim to demonstrate our commitment towards sustainable development, we have set target to increase the adoption of smart meters and online water monitoring system in CST Coal operations, and the adoption is increased when the operation resumed from COVID-19 during the Year.

Packaging Material

Based on the Group’s business nature, the use of packaging material is not considered a material ESG issue of the Group.

A3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group is aware that mining activities inevitably have various environmental impacts and therefore environmental compliance has long been one of the material topics for the Group. As a responsible enterprise, we strive to minimise the negative impact of our business on the environment and formulate appropriate environmental policies and measures, so as to make contribution to environmental protection. The Group is committed to complying with all relevant laws and regulations, including but not limited to the Environmental Protection and Enhancement Act of Alberta, the Canadian Environmental Protection Act 1999, Canada Water Act and Environmental Emergency Regulations, 2019 of Canada. The Group is continually improving its environmental management practices to minimise the environmental impact of its mining activities.

The Group has established relevant policies such as CST Coal's Environmental Policy and the Group's ESG Policy to stipulate the Group's commitment on sustainable development as well as to provide the Group's employees with guidelines and procedures related to ESG-related matters, such as emissions management, resources use management, climate change management and social responsibility. The Group is committed to planning, assessing, constructing and operating its facilities in an environmentally responsible and sustainable manner, so that future generations can enjoy the natural landscapes that exist within the Group's operating leases and properties.

A4. CLIMATE CHANGE

Tackling Climate Change

The Group understands the risks of climate change and that our operation may cause pollution and harm to our environment. It is associated with increasing GHG concentrations which need to be addressed through accelerated action, and the Group is committed to mitigating the environmental impacts by further strengthening its environmental management approach. The Group has included climate-related risks consideration into its enterprise risk management practices and firmed up relevant policies to govern the identification and mitigation of significant climate-related issues and to outline details of steps being taken and to be taken for managing the risks caused by climate change.

To handle the intensified threat of climate change, the Group has assessed the potential risks that may arise from its business operations. These risks mainly stem from the following dimensions:

Physical Risks

For physical risks, increase in severity of extreme weather events such as stronger typhoons and floods, may interrupt the water and electricity supplies, damage the Group's properties, as well as threaten the safety of the Group's employees. This may cause interruption to the normal business operations and thus have an adverse effect on the Group's financial performance.

The Group has implemented different measures to manage the abovementioned physical risks. For example, the Group maintains its insurance coverage on assets that are prone to damage by extreme weather conditions. In addition, the Group has established the practice of communicating the arrangements for extreme weather events to employees in advance. The Group recognises potential financial impacts can be minimised with adequate preparation for extreme weather events.

Transition Risks

For transition risks, the Group expects policies and regulations in relation to climate change will become increasingly stringent. If the Group's existing compliance procedures and business operations could not fully comply with the new legal and regulatory requirements, it might incur additional compliance costs and the reputation of the Group may also be adversely affected. In addition, the high-carbon emitting industry will suffer from higher cost, lower returns or asset devaluation. Related climate change risk might also impose an impact to the Group's investment and financing activities regarding related industries.

To manage the above transition risks, the Group has implemented a series of measures. The Group's ESG Committee regularly monitors existing and emerging climate-related trends, policies and regulations and seek compliance consulting services to reduce relevant risks. Furthermore, the Group has gradually incorporated sustainability into its business operations. Various measures have also been adopted to protect the environment, including measures aimed at reducing GHG emissions as well as resources conservation.

Our People

B1. EMPLOYMENT

Employment Practices

The Group respects the rights of its employees and adheres to fair employment practices. We follow a transparent recruiting policy, hiring employees based on their experience, knowledge, aptitude, education and whether the candidates are fit with our corporate culture, and verify the identity of all job applicants before hiring to prevent child labour and forced labour. The Group has formulated relevant policies with the aim to regulate and monitor remuneration, dismissal, recruitment, promotion, working hours, holidays and other benefits. These policies are subject to periodic review having regard to the development of business, market employment practice and any applicable laws and governmental regulations which may have an impact on the employment practices of the Group.

We strictly comply with the relevant laws and regulations, including but not limited to the Employment Ordinance, Employees' Compensation Ordinance and Minimum Wage Ordinance of Hong Kong, as well as the Canada Labour Code and Employment Equity Act of Canada. During the Year, we were not aware of any violation of laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare that have a significant impact on the Group.

As at 31 March 2023, the Group had a total of 339 (2022: 279) employees, of which all of them were full time employees. with 36 (10.62%) (2022: 37 (13.26%)) located in Hong Kong, 302 (89.09%) (2022: 240 (86.02%)) in Canada and 1 (0.29%) (2022: 2 (0.72%)) in other geographical area.

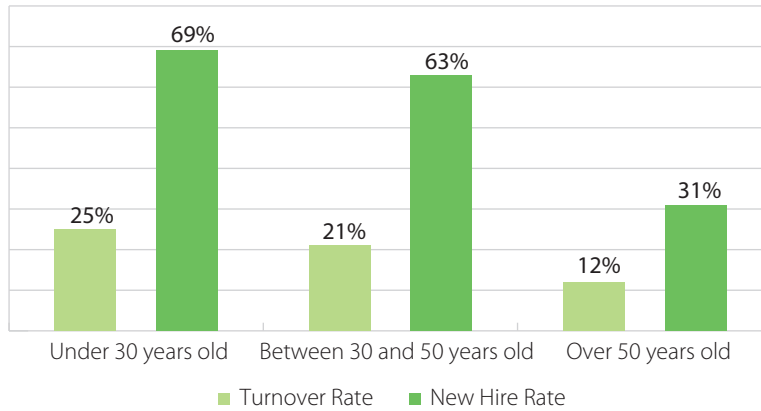
Employee distribution	As at 31 March 2023	As at 31 March 2022
Gender		
Male	270	226
Female	69	53
Age		
Under 30 years old	68	51
Between 30 and 50 years old	153	130
Over 50 years old	118	98
Geographical location		
Hong Kong	36	37
Canada	302	240
Other region	1	2
Function		
Senior management	22	19
Mid-level	61	27
General	256	233
Education		
Master's degree or above	12	12
Bachelor's degree	30	23
Below bachelor's degree	297	244

To attract and retain talents, the Group offers competitive remuneration packages including statutory benefits. We review remuneration packages periodically with reference to the Group's operating achievements, individual performances, and market information. Employees' performances are evaluated on an annual basis and outstanding employees will be offered promotion opportunities and rewards.

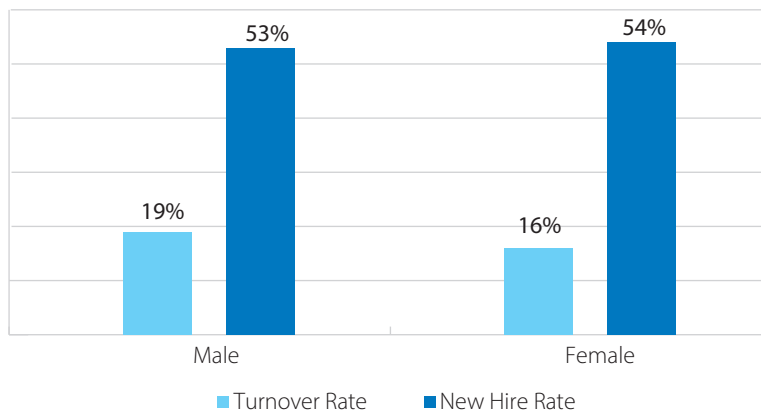
We are committed to providing a safe workplace free of harassment and violence. CST Coal's Workplace Harassment and Violence Prevention Policy outlines the plan to ensure all employees are treated with respect and dignity. The policy stipulates comprehensive procedures for addressing relevant complaints. All complaints are handled in compliance with the Personal Information Protection Policy to ensure privacy and confidentiality.

During the Year, the overall employee turnover rate and new hire rate were 19% and 53% respectively (2022: 15% and 90% respectively). Detailed distributions of employee turnover and new hire rate by age, gender and geographical region are presented in the graphs below:

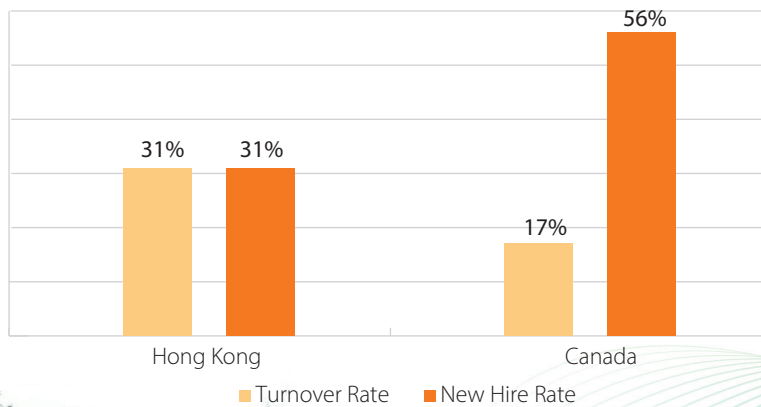
Turnover and New Hire Rates by Age



Turnover and New Hire Rates by Gender



Turnover and New Hire Rates by Geographical Region



B2. HEALTH AND SAFETY

Occupational Health and Safety (“OHS”)

OHS are critical to our continuing success. CST Coal’s Health and Safety Policy summarises the key responsibilities of each stakeholder group at CST Coal, including management, employees, contractors, and authorised visitors, for creating and maintaining a safe workplace, which all stakeholder groups should comply with.

Responsibilities of each stakeholder group on Occupational Health and Safety		
 CST Coal Responsibilities	 Management Responsibilities	 Employee Responsibilities
<ul style="list-style-type: none"> • Make legislated acts, regulations and safety policies for all stakeholders • Provide trainings to all employees in safe work practices and hazard awareness • Inspect and assess all working locations regularly 	<ul style="list-style-type: none"> • Report unsafe or harmful work site acts or conditions • Ensure all known and foreseeable hazards are advised • Ensure adequate controls including use of personal protective equipment 	<ul style="list-style-type: none"> • Comply with safety regulations and practices • Ensure safe work practices among fellow workers • Report hazardous work conditions

Our health, environmental and safety management system is in place for managing OHS issues. Mining-site specific measures are employed continually to minimise safety hazards. The CST Coal Emergency Response Plan has been enacted to govern the conduct of emergency operations. In case of emergency in the mine, the regional foreman or loss prevention officer is to be informed of the situation and other workers in the affected area are warned of the emergency. The mine is equipped with a series of safety measures such as wireless telephone, safety broadcast and rescue personnel to ensure the safety of employees. All newly hired employees must receive a set of orientation instructions regarding safety and environmental policies, procedures and practices. They are also required to undergo medical examination, alcohol test, and drug test before reporting for duty.

We provide a safe workplace to our employees by adhering to the applicable laws and regulations in Hong Kong as well as Canada, including but not limited to the Occupational Safety and Health Ordinance of Hong Kong, as well as the Canada Occupational Health and Safety Regulations of Canada and the Occupational Health and Safety Act of Alberta.

Over the past three years (including 2023), there were no reported lost days due to work injuries nor were there any work-related fatalities. The Group was not aware of any non-compliance of relevant laws and regulations that have a significant impact on it relating to provision of a safe working environment and protecting employees from occupational hazards during the Year.

	Unit	2023	2022	2021
Lost days due to work-related injury	Day	–	–	–
Work-related fatalities	Case	–	–	–

B3. TRAINING AND DEVELOPMENT

Employee Training and Development

Since the operation of metallurgical coal mine involves the use of heavy machinery and equipment, such as power shovels in surface mining and hydraulic mobile roof supports in room and pillar mining, our employees may be exposed to a number of safety hazards and emergencies. To ensure that employees acquire the ability to carry out the correct procedures in such events, we have formulated a regular safety training system for all employees that imparts rescue knowledge and provides diverse training sessions for different levels of workers.

Safety Training in CST Coal



Safety Orientation

- To new hires on the first day after they report for duty
- Training topics include safety and environmental responsibilities, rules and regulations, etc.



Supervisory Training

- Leadership for Safety Excellence
- Incident Investigation and Reporting
- Mine Supervisor Training Program



Department Training

- All employees are trained to perform their duties efficiently and safely
- A site orientation is provided to all new hires
- Following the orientation, on-the-job training begins

B4. LABOUR STANDARDS

The Group has complied with all laws and regulations related to the prevention of child labour or forced labour including but not limited to the Employment Ordinance and Employment of Children Regulations of Hong Kong and the Canadian Charter of Rights and Freedoms of Canada. The employment of child and forced labour is strictly prohibited.

The Group has established relevant policy to govern the recruitment procedures with the aims of preventing child and forced labour. The Group's human resources department is responsible for monitoring and ensuring compliance with the latest and relevant laws and regulations that prohibit child labour and forced labour, and checking new employees' identification documents to ensure that they are legally entitled to work under the Group's employment.

If any irregularities or malpractices are identified, the Group will immediately conduct investigations. Based on the result of investigation, the Group may dismiss or hold the relevant employees accountable and protect the personal safety of the forced employee or child labour.

During the Year, the Group did not discover any material non-compliance with laws and regulations related to the prevention of child labour or forced labour that may have a significant impact on the Group.

Striving for Operational Excellence

B5. SUPPLY CHAIN MANAGEMENT

A rigorous and sound supplier management system has allowed the Group to maintain long-term relationships with its suppliers and service providers. The Group has established relevant procedures to govern the supplier selection process and strives to identify and monitor the potential environmental and social risks that may arise along the supply chain through managing and monitoring the quality of suppliers in an effective and transparent manner.

We provide a set of standard operating procedures that our subcontractors need to follow after the acceptance of works. These guidelines serve to regulate quality of deliverables against contract requirements and specifications, provide counter-checking of completion information and execution of sample tests.

Sustainable Procurement

In addition to product and service quality, we assign high priority to our commitment to the environment, health and safety when selecting suppliers and contractors. The Group encourages its employees to promote the use of environmentally friendly products and services when selecting suppliers, such as giving priority to purchase recyclable and reusable items. The Group immediately stops procuring any products or services from suppliers if serious quality problems are identified, demonstrating the Group's determination to take into account health and environmental issues along the supply chain and in daily business operations.

Communication and collaboration are the keys for enhancing quality control management and adherence to general specifications by work contractors. The Group carries out on-site inspections and progress meetings, as well as periodical work reviews that are arranged before the commencement of a new project.

Regular monitoring and evaluation are essential steps we take in order to assess performance and a third-party is appointed for independent review when necessary. All identified deficiencies are documented with appropriate corrective actions taken.

During the Year, there are a total of 990 (2022: 657) suppliers collaborating with the mining business of CST Coal, whereas 907 (2022: 591) suppliers come from Canada, and 83 (2022: 66) come from overseas outside Canada.

B6. PRODUCT RESPONSIBILITY

The Group is dedicated to safeguarding product quality and delivering solutions tailored to customers' specific needs. Quality assurance procedures are required aiming to make sure the product to be delivered meet the sales specifications, and the standardized quality checking processes are applied. Prior to delivering products to customers, quality inspection of the final products is conducted by designated independent personnel. The Group constantly improves coal quality through exercising more efforts in the evaluation of coal quality management and inspection and optimizing product structure. The Group aims to optimise the quality control in the whole process of coal mining and production and improve product quality. Product quality issue, if any, will be subject to negotiation with customers. A recall procedure is not relevant and applicable in our operation.

In the process of cooperating with external agencies, our employees are guided to ensure that the intellectual property rights are not infringed, complying with the confidentiality agreement agreed by both parties.

The rights of the customers are protected by the recovery policy and after-sales service. Besides, regular communications with customers are maintained through emails and telephone calls to understand their concerns.

Data Protection

Protecting data security is of paramount importance when it comes to building mutual trust with customers. We therefore adopt a range of measures to prevent leakage of customer information. The Group strictly follows the relevant laws and regulations and privacy ordinance to uphold customer confidentiality, ensuring no information is disclosed without the approval of data owners. Employees must strictly observe the relevant regulations and ensure confidentiality of all information and data is protected, including but not limited to trade secrets, customers, suppliers and other proprietary information. In the event of a breach, employees must immediately report the breach to their immediate supervisor and human resources department for prompt remedial action.

To the best of our knowledge, the Group did not contravene any laws and regulations that have a significant impact on the Group relating to health and safety, advertising, labelling and privacy matters relating to products and services provided. During the Year, there is zero case (2022: zero case) of incident related to product safety or health reason and the Group received zero material complaints related to products and services provided (2022: zero case). In addition, during the Year, there was no product sold or shipped subject to recall for safety and health reasons (2022: nil).

B7. ANTI-CORRUPTION

Anti-corruption and Whistleblowing Policy

The Group requires its employees to uphold high standards of integrity and honesty. Employees are expected to comply with all applicable laws, rules and regulations in relation to anti-corruption and bribery, and any forms of corruption such as bribery, extortion, fraud and money laundering are strictly prohibited. Within the Group, there is an Anti-corruption and Bribery Policy in place, which we review once every three years, which clearly defines the relevant anti-corruption policies and measures to prevent corruption.

All employees are asked to abide by the code of conduct in our employee handbook. Employees must not undertake other paid employment or any courses that constitute a conflict of interest without prior written consent of the Group's management. Each department and subsidiary are required to make these policies available to all employees and to provide briefings to new employees. Regular training events related to corruption and bribery risks faced by the Group, as well as compliance with laws, regulations and standards of conduct relevant to the field of business, are available to employees.

Employees are encouraged to supervise and report any actual or suspected violations of this policy when they become aware of them. We provide clear channels for whistle-blowers to report in real names with contact methods to the audit committee of the Company ("Audit Committee") by mail or email. To ensure confidentiality in the mailing process, the form should be sent in a sealed envelope clearly marked "Strictly Private and Confidential". The Audit Committee is responsible for investigating the issues reported. Once the behaviours are ruled as a violation of ethical standards, the employees involved would be subject to administrative penalties. If the violation is considered serious, the Group will terminate the employment or report to the relevant authorities.

During the Year, 8 directors and 19 employees have received a total of approximately 16 hours and 20 hours of anti-corruption training relating to the latest updates on anti-corruption respectively. Through the trainings, employees have learnt more about their corresponding roles and responsibilities in respect of anti-corruption and business ethics, as well as the proper practice procedures.

During the Year, the Group did not contravene the relevant laws and regulations that have a significant impact on the Group relating to bribery, extortion, fraud and money laundering. In addition, there were no concluded legal cases regarding corruption practices brought against the Group or its employees (2022: nil).

Community

B8. COMMUNITY INVESTMENT

The Group puts effort in fulfilling its social responsibility while facilitating business growth. We maintain close ties with and focus on the local communities to ensure that their values are upheld, cherished and respected so that they can develop sustainably.

CST Coal has executed with two local indigenous groups Community Impact Benefit Agreements (“CIBAs”) to provide necessary support for the use of land and resources. The CIBAs also actively address various aspects including communication and community relations, education and training, employment and compensation, environmental management, historical use and traditional practices, and economic development. Through the adoption of communication, information exchange and management processes related to sustainable operations and management, we embed appropriate and adequate consideration of the rights and interests of local groups into CST Coal’s business strategy.

In order to maintain a long-lasting and caring relationship with the community, we continue to show our support for the community and motivate our employees to participate in various volunteer activities and initiatives. During the Year, the Group has donated an IronWorker machine to the Grande Cache Community High School Elite Program with the aim to provide students with the opportunity to learn about different trades involved in metal work, as well as allow students to improve the students’ welding and fabrication skills. In addition, the Group has also made donations to a number of charitable organisations, including Grande Cache Medical Clinic Corporation, Grande Cache Curling Club, the WEMP Foundation and West Kowloon Cultural District Foundation Limited during the Year to further demonstrate the Group’s commitment on sustainability.







Furthermore, during the Year, a field trip was arranged for the Environment Stewardship class of the Grande Cache Community High School to visit CST Coal’s mining operations. During the trip, CST Coal’s experienced professionals shared their knowledge on best management practices for coal mining industry and resource extraction. The Group is proud to support the Grande Cache community and looks forward to future opportunities to engage local youth through community participation.

Apart from fulfilling its social responsibility, the Group strives to promote the concept of environmental conservation among its employees. Therefore, the Group has made a donation to The Community Chest of Hong Kong to support the Green Low Carbon Day event and has posted relevant promotional materials in the office to instil the idea of green living in its employees.

Appendix

Laws and Regulations

For different aspects of sustainable development, the Group strictly complies with the applicable laws and regulations as shown below.

Aspect	Applicable Laws and Regulations
 Emissions	<ul style="list-style-type: none"> • Air Pollution Control Ordinance • Waste Disposal Ordinance • Water Pollution Control Ordinance • Environmental Protection and Enhancement Act • Canadian Environmental Protection Act 1999 • Water Act • Environmental Emergency Regulations
 Employment and Labour Standards	<ul style="list-style-type: none"> • Employment Ordinance • Minimum Wage Ordinance • Employment of Children Regulations • Canada Labour Code • Employment Equity Act • Canadian Charter of Rights and Freedoms
 Health and Safety	<ul style="list-style-type: none"> • Occupational Safety and Health Ordinance • Employees' Compensation Ordinance • Fire Services Ordinance • Canada Occupational Health and Safety Regulations • Occupational Health and Safety Act of Alberta
 Supply Chain Management	<ul style="list-style-type: none"> • Competition Ordinance
 Product Responsibility	<ul style="list-style-type: none"> • Trade Descriptions Ordinance • Personal Data (Privacy) Ordinance • Canada Consumer Product Safety Act
 Anti-corruption	<ul style="list-style-type: none"> • Prevention of Bribery Ordinance • Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance • Competition Ordinance • Canadian Anti-Corruption Law and Compliance

Performance Data Summary

Environmental Performance

	Unit	2023 [#]	2022
GHG Emissions¹			
Direct GHG emissions (Scope 1)	tCO ₂ e	58,959.52	11,484.74
Energy indirect GHG emissions (Scope 2)	tCO ₂ e	12,454.12	43.01
Total GHG emissions	tCO ₂ e	71,413.64	11,527.75 ²
GHG emissions Intensity ³	tCO ₂ e/USD '000 revenue	0.33	0.28
Wastes*			
Non-hazardous waste	tonne	1,267.73	4,027.49
– Recycled	tonne	1,017.58	3,997.73
– Disposed	tonne	250.15	29.76
Non-hazardous waste intensity ⁴	tonne/USD '000 revenue	0.01	0.15
Hazardous waste	tonne	124.14	0.96
Hazardous waste intensity ⁴	kg/USD '000 revenue	0.58	0.04
Wastewater*			
Wastewater	m ³	2,652.00	1,002.00
Wastewater intensity ⁴	m ³ /USD '000 revenue	0.01	0.04
Energy Consumption⁵			
Direct energy consumption ⁶	MWh	243,523.57	30,768.59
– Petrol ⁷	MWh	4,054.22	601.03
– Diesel ⁷	MWh	156,980.36	11,884.06
– Natural gas ⁷	MWh	82,488.99	18,283.50
Indirect energy consumption	MWh	23,487.09	59.76
– Electricity	MWh	23,487.09	59.76
Total energy consumption	MWh	267,010.66	30,828.35
Energy consumption intensity ³	MWh/USD '000 revenue	1.22	0.74
Water Consumption*			
Water consumption	m ³	802,713.00	42,679.46
Water consumption intensity ⁴	m ³ /USD '000 revenue	3.72	1.59

- * Only included data of CST Coal
- # Due to the resumption of coal mining activities from COVID-19 in Canada during the Year, CST Coal's relevant emissions and resources consumption has increased significantly when compared with 2022.
- 1 GHG emission data is presented in terms of carbon dioxide equivalent and are based on, but not limited to, the guidances titled "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEX, "Global Warming Potential Values" from the IPCC Fifth Assessment Report, 2014 (AR5), "Renewable Electricity Facilities Fact Sheet" issued by the Alberta Government and the Sustainability Report 2022 published by HK Electric.
- 2 The 2022 data has been revised.
- 3 During the Year, the Group recorded a revenue of approximately USD218,672,000 (2022: USD41,606,000) for its operations in Hong Kong and CST Coal. This data is used for calculating other intensity data for the Group.
- 4 During the Year, CST Coal recorded a revenue of approximately USD215,859,000 (2022: USD26,883,000). This data is used for calculating other intensity data for CST Coal.
- 5 The equivalent amount of energy consumption in terms of Megawatt-hour ("MWh") have been disclosed since 2023 due to the enhancement of the Group's data processing mechanism.
- 6 Energy consumption data is presented in MWh for easier comparison since 2023.
- 7 During the Year, the Group consumed approximately 418,333.79 litres (2022: 62,017.06 litres) of petrol, 14,666,627.50 litres (2022: 1,110,324.55 litres) of diesel and 296,958.00 GJ (2022: 65,820.61 GJ) of natural gas.

Workforce Demographics

	2023	2022
Total Headcount	339	279
By Gender		
Male	270	226
Female	69	53
By Age		
Under 30 years old	68	51
Between 30 and 50 years old	153	130
Over 50 years old	118	98
By Function		
Senior management	22	19
Mid-level	61	27
General	256	233
By Education		
Master's degree or above	12	12
Bachelor's degree	30	23
Below bachelor's degree	297	244
Employee Turnover Rate⁸	19%	15%
By Gender⁹		
Male	19%	13%
Female	16%	23%
By Region⁹		
Hong Kong	31%	43%
Canada	17%	11%
By Age⁹		
Under 30 years old	25%	14%
Between 30 and 50 years old	21%	18%
Over 50 years old	12%	12%
Employee New Hire Rate¹⁰	53%	90%
By Gender¹¹		
Male	53%	92%
Female	54%	79%
By Age¹¹		
Under 30 years old	69%	100%
Between 30 and 50 years old	63%	93%
Over 50 years old	31%	81%

- 8 Employee turnover rate is calculated by dividing the number of employees who have left employment during the reporting period by the total number of employees at the end of the reporting period.
- 9 Employee turnover rate by category is calculated by dividing the number of employees who have left employment during the reporting period within the specified category by the total number of employees at the end of the reporting period within the specified category.
- 10 Employee new hire rate is calculated by dividing the number of employees who have joined the Group during the reporting period by the total number of employees at the end of the reporting period.
- 11 Employee new hire rate by category is calculated by dividing the number of employees who have joined the Group during the reporting period within the specified category by the total number of employees at the end of the reporting period within the specified category.

Health and Safety

	Unit	2023	2022
Lost days due to work-related injury	day	–	–
Work-related fatalities	case	–	–
Safety training*	person-times	15	18
Safety training hours*	hour	4,388	3,898

Training and Development

	2023	2022
Employee Training Coverage¹²	89%	86%
By Gender¹³		
Male	88.9%	86.7%
Female	91.3%	83.0%
By Function¹³		
Senior management	59.1%	36.8%
Mid-level	98.4%	77.8%
General	89.8%	91.0%
Employee Average Training Hours		
By Gender		
Male	12.82	15.1
Female	14.56	10.3
By Function		
Senior management	1.9	2.3
Mid-level	15.6	12.6
General	13.6	15.4

* Only included data of CST Coal

12 Employee training coverage is calculated by dividing the number of employees who have received training during the reporting period by the total number of employees at the end of the reporting period.

13 Employee training coverage by category is calculated by dividing the number of employees who have received training during the reporting period within the specified category by the total number of employees at the end of the reporting period within the specified category.

THE ESG REPORTING GUIDE CONTENT INDEX OF HKEX

Mandatory Disclosure		Section/Statement
Governance Structure		ESG Management Approach
Reporting Principles		About the Report
Reporting Boundary		About the Report

Subject Areas, Aspects, General Disclosures and KPIs		
	Description	Section/Statement
A. Environmental		
Aspect A1: Emissions	<p>General Disclosure</p> <p>Information on:</p> <p>(a) the policies; and</p> <p>(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.</p> <p>Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations.</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations.</p>	Environmental Management; Laws and Regulations
KPI A1.1	The types of emissions and respective emissions data.	Air Emissions
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).	GHG Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility).	Waste Management
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility).	Waste Management
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	GHG Emissions
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.	Waste Management

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Statement
Aspect A2: Use of Resources	<p>General Disclosure</p> <p>Policies on the efficient use of resources, including energy, water and other raw materials.</p> <p>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</p>	Use of Resources
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).	Energy Consumption
KPI A2.2	Water consumption in total and intensity (e.g., per unit of production volume, per facility).	Water Resources Management
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Energy Consumption
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.	Water Resources Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging Material
Aspect A3: The Environmental and Natural Resources	<p>General Disclosure</p> <p>Policies on minimising the issuer's significant impacts on the environment and natural resources.</p>	The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources
Aspect A4: Climate Change	<p>General Disclosure</p> <p>Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.</p>	Tackling Climate 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.	Tackling Climate Change

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Statement
B. Social		
Aspect B1: Employment	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.	Employment Practices; Laws and Regulations
KPI B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	Employment Practices
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment Practices
Aspect B2: Health and Safety	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.	Health and Safety; Laws and Regulations
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Occupational Health and Safety
KPI B2.2	Lost days due to work injury.	Occupational Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Statement
Aspect B3: Development and Training	<p>General Disclosure</p> <p>Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.</p> <p>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</p>	Employee Training and Development
KPI B3.1	The percentage of employees trained by gender and employee category (e.g., senior management, middle management).	Employee Training and Development
KPI B3.2	The average training hours completed per employee by gender and employee category.	Employee Training and Development
Aspect B4: Labour Standards	<p>General Disclosure</p> <p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.</p>	Labour Standards; Laws and Regulations
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards
Aspect B5: Supply Chain management	<p>General Disclosure</p> <p>Policies on managing environmental and social risks of the supply chain.</p>	Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	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.	Supply Chain 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.	Supply Chain Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Sustainable Procurement

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Statement
Aspect B6: Product Responsibility	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.	Product Responsibility; Laws and Regulations
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Product Responsibility
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Data Protection
Aspect B7: Anti-corruption	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 bribery, extortion, fraud and money laundering.	Anti-corruption; Laws and Regulations
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.	Anti-corruption and Whistleblowing Policy
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption and Whistleblowing Policy
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
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.	Community Investment
KPI B8.1	Focus areas of contribution (e.g., education, environmental concerns, labour needs, health, culture, sport).	Community Investment
KPI B8.2	Resources contributed (e.g., money or time) to the focus area.	Community Investment