

Environmental, Social and Governance Report



Message from CEO

I am pleased that Sunlight REIT has embarked on the second decade as a transparent and accountable enterprise that aims to balance the economic, social and environmental benefits of its business activities. This Environmental, Social and Governance (“**ESG**”) Report is a testament to the Manager’s commitment to incorporate sustainability considerations into the daily management of Sunlight REIT’s property portfolio.

The Manager’s operational strategy is long-term and forward thinking in the pursuit of sustained and stable value creation. ESG is an essential component of this strategy as the world is contending with increasingly perceptible environmental challenges. The Government of the Hong Kong Special Administrative Region has clearly stated its intention to institute measures to reduce waste and ease the rapidly intensifying burden on the city’s landfills. Moreover, to mitigate the impacts of climate change, the Government has introduced a carbon emission reduction target as part of the Hong Kong’s Climate Action Plan 2030+, and stressed the role of the property sector in achieving this objective. The rising interest in ESG-related information is evident and is viewed as an opportunity to examine the sustainability performance of Sunlight REIT, which will serve as a guidance to the Manager in formulating effective strategies to enhance the resilience and value of the property portfolio.

Echoing this approach to ESG, the asset enhancement initiatives launched by the Manager have incorporated sustainability factors which help to improve the performance of Sunlight REIT, with the emphasis on energy conservation continuing to be a notable priority. As a testament to the effectiveness of this strategy, it is gratifying to report that Sunlight Tower, a template for asset enhancement, has been awarded the Platinum rating under Building Environmental Assessment Method (BEAM) Plus for Existing Buildings. Our strategic pursuit of asset enhancement through a commitment to excellence and sustainability reaffirms the Manager's objective to continually identify opportunities to reduce energy consumption at our commercial properties.

Our ESG initiatives demonstrate the commitment of Sunlight REIT to sustainability and stability, being the core principles which underpin our engagement with staff. This report showcases their unrelenting efforts in improving and upgrading Sunlight REIT's properties, fostering a harmonious and sustainable working environment, and contributing to and connecting with our communities. It is a delight to witness our staff's enthusiastic participation in a number of activities that contribute to social well-being and thereby strengthen Sunlight REIT's continual existence. Meanwhile, the Manager has policies in place to enable a safe, supportive and engaging workplace that nurtures our staff and encourages their personal and professional development. I can therefore confidently assure our unitholders and stakeholders that Sunlight REIT is being well taken care of by a focused team of professionals working intently to balance economic, social and environmental factors, with strong aspirations to deliver long-term success.

Looking ahead, sustainability and stability shall remain as core guiding principles of the Manager. Staying true to these principles, the Manager will endeavour to overcome emerging universal ESG challenges, with a dedication to operating ethically whilst enhancing value for our unitholders, people, communities and the environment.

WU Shiu Kee, Keith

Chief Executive Officer

5 September 2017

“Sunlight REIT has embarked on the second decade as a transparent and accountable enterprise that aims to balance the economic, social and environmental benefits of its business activities.”

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About the ESG Report

Reporting standard

This is the second ESG Report of Sunlight REIT prepared in accordance with the requirements of the ESG Reporting Guide (2015) issued by the Stock Exchange. It provides an overview of the management approach and the ESG performance of Sunlight REIT, and offers a transparent channel enabling Sunlight REIT to clearly and accurately communicate its ESG-related policies and initiatives to various stakeholders.

Corporate governance and comprehensive financial metrics can be found in the relevant sections of this annual report. A detailed content index is included on page 45 for easy reference.

Stakeholder engagement

For the preparation of the ESG Report, the Manager has appointed an independent consultant to conduct a stakeholder engagement exercise. In FY2016/17, suppliers, tenants and non-governmental organizations were invited to provide insights on the materiality of various ESG issues, and to share their thoughts on the current sustainability performance and future direction of Sunlight REIT. We also welcome your feedback. Please contact our investor relations by email (ir@HendersonSunlight.com).

Materiality assessment

According to the Stock Exchange, the materiality assessment is essential for identifying the topics that have significant impacts on Sunlight REIT's business operations. The assessment also ensures only material and important issues are included in the report. For this report, the Manager undertook an organized materiality assessment to identify material ESG issues as outlined below :

Stage 1 : Identification

- ▶ Peer benchmarking : the ESG disclosures of five peer companies were reviewed to identify the material issues faced by the industry and the commonalities for sustainability disclosure. The greater the disclosure of an issue by peer companies, the higher its level of materiality.
- ▶ Stakeholder engagement : internal stakeholders (employees) and external stakeholders (suppliers, tenants and non-governmental organizations) were invited in FY2015/16 and FY2016/17 respectively to rank the materiality of various ESG issues and share their thoughts on the report. As the results of the surveys took both the views of internal and external stakeholders into consideration, highly ranked ESG issues are very likely to be considered material.

Stage 2 : Prioritization

- ▶ The results of the peer benchmarking exercise and the outcomes of the stakeholder engagement were combined and analyzed. A list of ESG-related issues of high and medium-level materiality was developed for validation.

Stage 3 : Validation

- ▶ The list of material ESG issues was considered by the Manager's senior management to finalize a list of relevant Stock Exchange's aspects and key performance indicators ("KPIs")^{Note} for disclosure in this report.

Note : Appendix 27 "Environmental, Social and Governance Reporting Guide" of the Rules Governing the Listing of Securities on the Stock Exchange is organized into two ESG subject areas – Environmental and Social. There are various aspects under the two subject areas and each aspect sets out KPIs for issuers to report on so as to demonstrate their performance.

Awards and certificates in FY2016/17

Awards/Certificates	Participating entities/Properties	Awarding bodies
BEAM Plus V1.2 for Existing Buildings (Platinum)	The Property Manager : Sunlight Tower	Hong Kong Green Building Council
Better World Company Logo – Certificate of Achievement	The Property Manager : 1. Sheung Shui Centre Shopping Arcade 2. Metro City Phase I Property 3. Bonham Trade Centre 4. Righteous Centre	Junior Chamber International Hong Kong
Caring Company	1. The Manager 2. The Property Manager	The Hong Kong Council of Social Service
Commendation Scheme on Source Separation of Commercial and Industrial Waste	The Property Manager : 1. Sunlight Tower 2. Sheung Shui Centre Shopping Arcade 3. Metro City Phase I Property	Environmental Protection Department, HKSAR Government
Computer and Communication Products Recycling Programme	The Property Manager : Sunlight Tower	Environmental Protection Department, HKSAR Government
Corporate Environmental Leadership Awards 2016	The Property Manager : 1. Sunlight Tower 2. Sheung Shui Centre Shopping Arcade	Bank of China (Hong Kong)
Energy Saving Championship Scheme 2016 (Hanson Merit Award)	The Property Manager : Sunlight Tower	Electrical and Mechanical Services Department, HKSAR Government
Good MPF Employer	1. The Manager 2. The Property Manager	Mandatory Provident Fund Schemes Authority
Happy Company	1. The Manager 2. The Property Manager	Promoting Happiness Index Foundation
Hong Kong Green Organization	The Property Manager : Sunlight Tower	Environmental Campaign Committee
Indoor Air Quality Certification Scheme (Excellent Class)	Sunlight Tower	Indoor Air Quality Information Centre, Environmental Protection Department, HKSAR Government
Indoor Air Quality Certification Scheme (Good Class)	1. Sheung Shui Centre Shopping Arcade 2. Metro City Phase I Property	Indoor Air Quality Information Centre, Environmental Protection Department, HKSAR Government
The HKIFM Excellence in Facility Management Award 2016 (Retail) (Merit Award)	The Manager : Sheung Shui Centre Shopping Arcade	Hong Kong Institute of Facility Management
Quality Water Supply Scheme for Buildings – Flushing Water	1. Sunlight Tower 2. Bonham Trade Centre 3. Righteous Centre 4. 235 Wing Lok Street Trade Centre 5. Java Road 108 Commercial Centre 6. On Loong Commercial Building	Water Supplies Department, HKSAR Government
Quality Water Supply Scheme for Buildings – Fresh Water (Plus) (Basic Plan)	1. Sunlight Tower 2. Bonham Trade Centre 3. Righteous Centre 4. 235 Wing Lok Street Trade Centre 5. Java Road 108 Commercial Centre 6. On Loong Commercial Building	Water Supplies Department, HKSAR Government

Sustainability governance

Addressing sustainability issues and managing ESG-related risks requires an effective governance structure. The Corporate Social Responsibility Committee (“CSRC”) was established in 2012 to plan and coordinate different ESG initiatives. Headed by the CEO, the CSRC is comprised of representatives from the Manager and the Property Manager. The CSRC is responsible for spearheading our sustainability initiatives and ensuring that business practices align with our sustainability and social responsibility principles. Various sustainability issues, including energy efficiency, waste management and community contribution, were discussed in regular meetings during the Year. The risks associated with such issues were reviewed, evaluated and monitored by senior management of the Manager in accordance with the risk management framework and internal control systems and were reported to the Board. Please refer to the “Corporate Governance Report” on pages 61 to 65 for details.

Our People

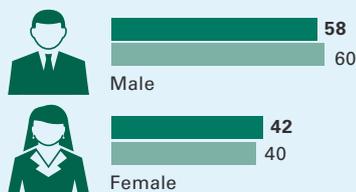
Our employees are crucial to our success, therefore, we strive to provide a supportive, safe and caring working environment to enable them to reach their full potential.

Caring company

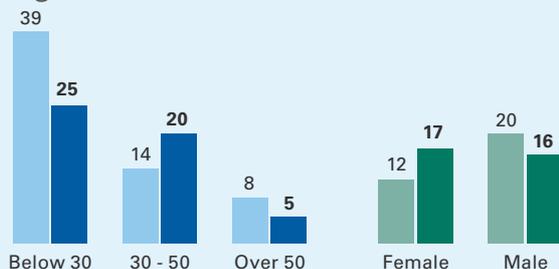
We believe that a harmonious workplace is essential for our employees to excel in their work. Our staff handbook includes policies on anti-discrimination and anti-harassment and provides guidance on professional business conduct. Equal opportunity is also a core principle in our recruitment practice. We constantly remind interviewers to assess job applicants solely based on their merits, regardless of characteristics such as age, disability, gender, marital status, family status and ethnicity.

Attracting new talent and retaining our employees are key to driving business success. We make every effort to ensure that our employees are compensated with competitive salaries and benefits commensurate with their work experience and job requirements. We also recognize the importance of career progression and employee engagement in retaining talent. Accordingly, an annual performance appraisal is conducted for employees to discuss their work performance and opportunities for career development.

Total workforce by gender (%)



Employee turnover rate by age group and gender (%)



Total workforce by age group and employment type (no. of people)



By age group and employment type
 ● FY2016/17
 ● FY2015/16

By gender
 ● FY2016/17
 ● FY2015/16

We are committed to cultivating a caring culture in the company. We offer flexible working hour arrangements to cater for the different needs of our employees. A wide range of staff activities such as annual dinners and Christmas parties are organized to reinforce employees' sense of belonging. To celebrate Sunlight REIT's 10th anniversary and show our appreciation to loyal employees, we organized a second staff trip to Okinawa in November 2016. Our employees are also encouraged to participate in different social activities as part of our responsibility to the community.

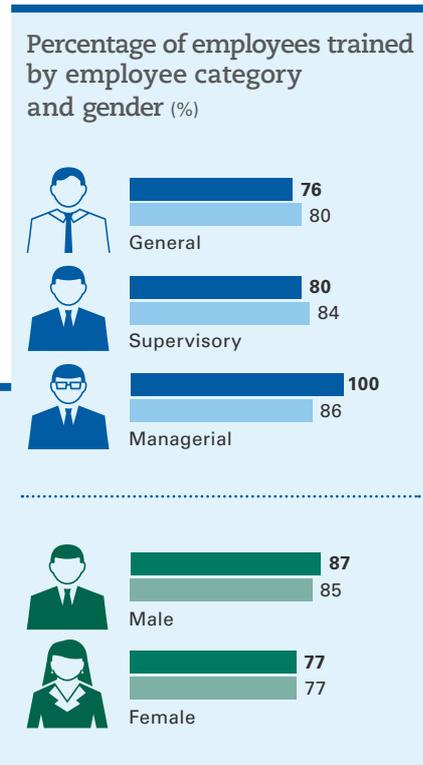
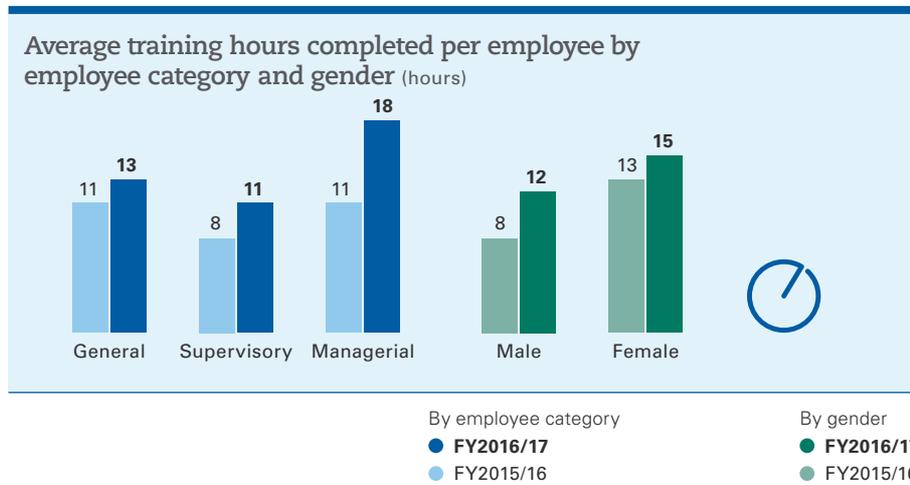
Our 10th annual dinner was held in February 2017 and over 85% of staff was able to join. This celebratory activity not only provided an opportunity for employees to socialize with their colleagues, it also served as a casual platform for them to meet and interact with senior management, fostering a stronger sense of belonging.



“We had great fun at the annual dinner this year and our table attempted to build the tallest “Sunlight Tower” from straws and tape! All participants were actively engaged and it was an evening full of laughter.”

Staff development

We believe in continued education and professional development for our employees – not only can it add value to their career and professional skills, it also helps Sunlight REIT to grow. In the face of different internal and external challenges every day, it is important to equip our staff with suitable knowledge and competitive skill sets to address these challenges in a timely and appropriate manner.





“The interactive workshop on Managing Emotion was inspiring. Teammates not only learned relevant techniques with fun, but also got acquainted with colleagues from different departments.”

Apart from on-the-job training, our training policy ensures that our employees receive support for staff development. Educational and staff development allowances have been budgeted for to provide financial support for staff members who pursue further studies and training that would enhance their work performance. To promote professionalism, eligible employees are encouraged to apply for membership in relevant professional bodies or charters through the provision of a professional body allowance.

To cater for the various skills needed for our operations staff, tailor-made training sessions on topics such as customer service and stress management skills are organized. Off-site staff retreats and immersion programmes are arranged to provide more in-depth training for our staff from time to time.

Number and rate of work-related fatalities and lost days due to work injury

	FY2016/17	FY2015/16
Number of work-related fatalities	Nil	Nil
Rate of work-related fatalities (%)	N/A	N/A
Lost days due to work injury	2	57

Health and safety

We take occupational health and safety seriously and have well-established internal guidelines and systems in place to minimize risks. Our employees are required to report any work-related injuries and are sponsored for annual medical examinations. They are also encouraged to attend safety-training courses conducted by the Occupational Safety and Health (OSH) Training Centre.

Labour standards

During the Year, we complied with local regulations and standards related to employment and labour practices, including those related to occupational health and safety, anti-discrimination, child labour and forced labour.

Anti-corruption and whistle-blowing policy

The Manager upholds the highest standard of business ethics. We adhere to stringent anti-corruption policies and measures in day-to-day operations. Our code of conduct provides guidelines and requirements on the prevention of bribery, fraud and conflict of interest. Along with regular anti-corruption seminars provided by the Independent Commission Against Corruption, our Anti-Money Laundering Policy and Policy of Reporting of Irregularity ensure that our employees are equipped with comprehensive knowledge and provided with clear guidance on anti-corruption practices.

In assessing the risk exposure of Sunlight REIT’s operations in relation to money laundering, an Anti-Money Laundering Policy has been established with reference to the Anti-Money Laundering and Counter-Terrorist Financing (Financial Institutions) Ordinance (Chapter 615 of the Laws of Hong Kong) and Guideline on Anti-Money Laundering and Counter Terrorist Financing issued by the SFC.

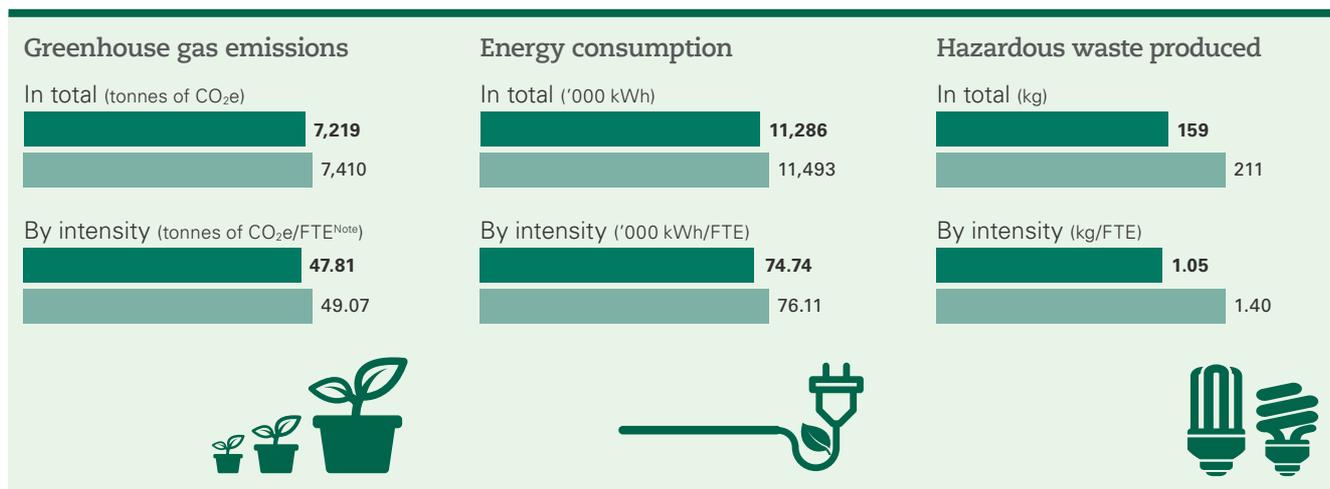
Our Policy of Reporting of Irregularity encourages staff to report misconduct, malpractice and irregularities without fear of reprisals. Employees can lodge complaints directly to the Internal Audit Department. Confidentiality is well respected in all circumstances. For further details, please refer to page 65 of the “Corporate Governance Report” in this annual report.

Number of concluded legal cases regarding corrupt practices brought against the company or its employees

	FY2016/17	FY2015/16
Number of cases	Nil	Nil

Our Environment

The Manager adopts high environmental standards in property management for the long-term interest of our property portfolio and tenants. To achieve efficient allocation of resources while minimizing adverse environmental impact, we incorporate our environmental strategy in operations management and asset enhancement. Through a number of environmental initiatives spearheaded by the CSRC, progress has been made in energy efficiency, waste reduction, water conservation and the creation of green surroundings.



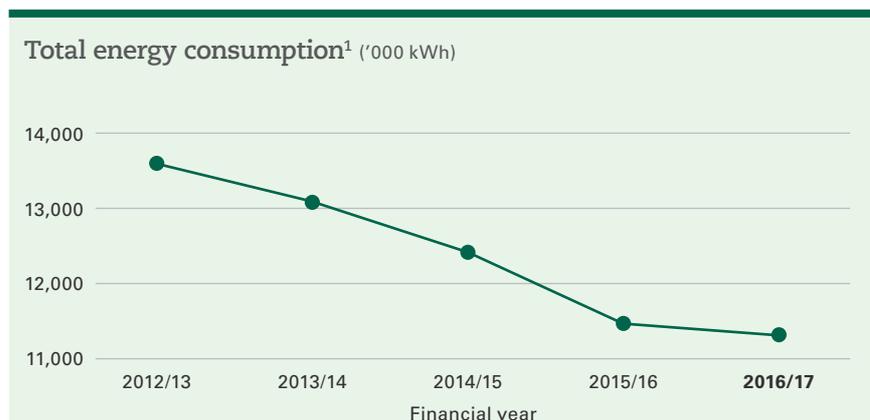
● FY2016/17
● FY2015/16

Note : FTE : Full-Time Equivalent employees.

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Energy and emissions

The adoption of sustainable practice in our buildings is essential to the management of our property portfolio. In FY2016/17, we continued to enhance energy efficiency in our commercial properties through retrofitting and system upgrades. We have rolled out a scheme to gradually replace ordinary energy-saving lights with LED lighting at appropriate locations of our properties.



In addition to improving our system efficiencies, we have also actively promoted energy awareness among our staff and tenants. Compared to FY2015/16, the total carbon footprint and energy consumption of our properties were successfully reduced by 2.6% and 1.8%, respectively.

	FY2016/17	FY2015/16
Greenhouse gas emissions		
Scope 1 emission (tonnes of CO ₂ e)	N/A	N/A
Scope 2 emission (tonnes of CO ₂ e)	7,215.17	7,409.50
Scope 3 emission (tonnes of CO ₂ e)	3.41	N/A
In total (tonnes of CO ₂ e)	7,218.58	7,409.50 ²
By intensity (tonnes of CO ₂ e/FTE)	47.81	49.07 ²
Energy consumption		
In total (kWh)	11,286,239	11,492,950
By intensity (kWh/FTE)	74,743	76,112

Notes :

1. Cumulative measurements taken at Sunlight REIT's wholly-owned properties.
2. Data for FY2015/16 are restated to align with the updated calculation methodology used in FY2016/17, which adopts emission factors with respect to the locations of Sunlight REIT's properties in Hong Kong.

Case Study : Sunlight Tower has been awarded BEAM Plus Existing Buildings Platinum rating

Sunlight Tower, the flagship property of Sunlight REIT, achieved a Platinum rating under BEAM for Existing Buildings (5/04 Version) in 2011. Since then, we have continued to undertake various energy efficiency enhancement measures, such as upgrading the central air-conditioning system with water-cooled chiller plants and installing a Building Management System to monitor energy performance. As a continual enhancement, we have installed LED lighting in the carpark and washrooms, and canopy lighting systems on the ground floor, staircase, corridors and lift lobbies. Our continual improvement measures have further reduced carbon emissions by 11.9%^{Note}.

On 18 November 2016, Sunlight Tower was awarded the Platinum rating under BEAM Plus V1.2 for Existing Buildings. Sunlight Tower has achieved 93% for the “Energy Use” category under BEAM Plus assessment, and overall, a total score of 86.6. This achievement has affirmed our incessant effort in the pursuit of excellence and sustainability.

Waste management

For Hong Kong to be recognized as a sustainable city, we need to overcome the challenges posed by waste disposal. To fulfil our role as a good corporate citizen, we have a responsibility to alleviate landfill pressure through active waste reduction and management.

Being a participant in the Commendation Scheme on Source Separation of Commercial and Industrial Waste, we have set up and implemented mechanisms to separate and recover waste at Sunlight Tower, SSC and MCPI. We provide resources collection facilities in these premises to facilitate staff and tenants’ practice of waste separation and recycling. Collected materials include waste paper, plastic bottles, aluminium cans, glass bottles, fluorescent tubes, used clothes and obsolete computers.

At Sunlight Tower, organic waste collected from our tenants is upcycled into fertilizer, which is then used in “Sunlight Nursery” at the podium garden. At SSC, we collect used coffee grounds from a food and beverage tenant for gardening purposes. Through concerted efforts by our staff and tenants, we strive to close the loop on food waste and create a thriving nursery ground.

We also leverage the scale and traffic of our shopping arcades to promote waste reduction and recycling to the wider public. Over the past years, we have co-hosted our signature event, “Read Cycling”, during which, we have (i) encouraged our tenants/communities to participate in the used book collection event at Sunlight Tower, SSC and MCPI, and (ii) organized “Bring a Book and Share” at MCPI to impart the benefits of resource circulation to the local community.



Sunlight Tower – BEAM Plus Existing Buildings Platinum rating award



Read Cycling collection box at SSC

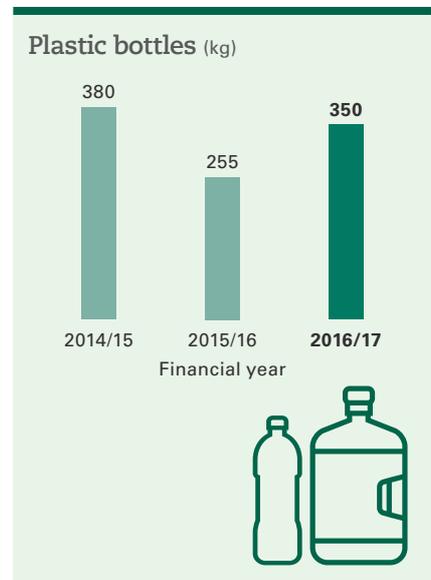
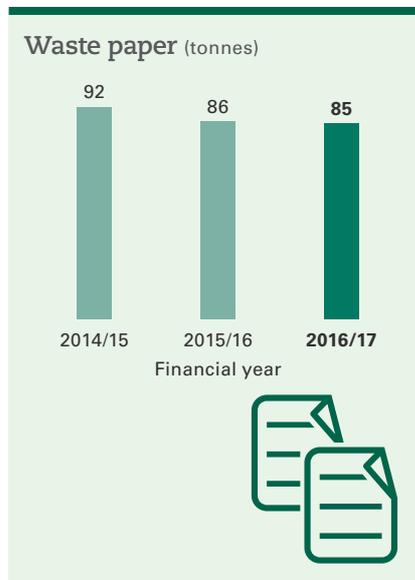
Note : Total emissions during the period of 1 May 2015 to 30 April 2016, compared with data from 1 May 2014 to 30 April 2015. An independent verification party assessed the reliability and accuracy of the carbon emissions data during the period.

Total solid waste recycled at Sunlight Tower, Sheung Shui Centre Shopping Arcade and Metro City Phase I Property

(a) FY2016/17

	Sheung Shui Centre		
	Sunlight Tower	Shopping Arcade	Metro City Phase I Property
Waste paper (tonnes)	0.3	22.9	62.1
Plastic bottles (kg)	190	78	82
Aluminium cans (kg)	130	84	129
Fluorescent tubes (kg)	159	N/A	N/A

(b) Three-year comparison



Note : At Sunlight Tower only.

Water resources

Fresh water is a precious natural resource and we aspire to take an active part in preserving and ensuring its efficient use.

To reduce the load and energy consumption of water treatment facilities, we have installed water conservation devices such as water-saving faucets and dual-flush fittings at all washrooms at Sunlight Tower. We also fully utilize existing resources by pumping the bleed-off drainage water from the new water-cooled chiller into the flushing water tank.

Cultivating environmental awareness

We nurture environmental stewardship at Sunlight REIT. With a view to arousing awareness of green living and to enhancing the work environment, more than 200 indoor potted plants were distributed to tenants of Sunlight Tower during the Year, together with a newsletter introducing practical green tips. We constantly identify opportunities for emission reduction activities in our workplace. For example, we encourage tenants and staff to switch off unnecessary lights, and employ occupancy sensors in certain areas. There are also internal notices to encourage the efficient use of resources and recycling. Not only do we widely promote sustainable practices at the workplace, but we also share their benefits with the general public through a series of green events.

Environmental compliance

During the Year, we complied with local regulations and standards related to environmental practices, including those related to energy efficiency and waste disposal.

Our Customers and Suppliers

Customer privacy policy

We are committed to safeguarding the data privacy of our tenants and customers. Our Privacy Policy Statement is formulated in accordance with the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) to ensure all personal data are handled in strict confidence by designated personnel as required by law, including collection, disclosure, retention, access and correction. The Privacy Policy Statement is publicly available and can be viewed on the corporate website^{Note}.

Supply chain management

Due to the nature of the operations of Sunlight REIT, the impact of supply chain management is relatively low. Regardless, we collaborate with our suppliers to deliver quality products and services. Procedures and guidelines are in place, while the performance of the approved suppliers is regularly reviewed and evaluated to ensure that such suppliers possess appropriate qualifications and experience.

Water consumption

In total (m³)

8,479

By intensity (m³/FTE)

56.15



Note : <http://www.sunlightreit.com/en-us/privacy-policy-statement>

Community event highlights

September



Sunlight Little Ironman Triathlon 2016

November



Sunlight Elderly Visit



Green Walk Hong Kong

December

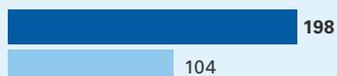
Food Friend Action – collection and sharing of unsold food

2016



Food Friend Action

Resources contributed to the focus area (no. of service hours)



- FY2016/17
- FY2015/16

Our Community

The Manager strongly supports community services and development. As such, our outreach and charitable initiatives are all planned and implemented by the CSRC with a view to making a positive impact on our society. During the Year, we participated in various community initiatives and activities. A total of 198 engagement hours across all our events were recorded. In addition, we collaborated with diverse groups from the local community by providing venues for community and charity events.

Caring for the community

We strive to promote a culture of volunteering and constantly encourage our colleagues to participate in community events to provide support to the underprivileged. In November 2016, the volunteers of Sunlight REIT (composed

February

New Territories Walk for Millions

April



Bring a Book and Share

May

Organic rice dumpling workshop

Volunteer service – home visit to the elderly

Mother's Day singing contest

June



Go Green! Sunlight @ Love 2017



Dream in Action – Innovative Stalls

Distribution of potted plants and green office tips to tenants

2017

of both staff and Sunlight Musical Ambassador 2016) paid a visit to the elderly at Tin Ping Elderly Neighbourhood Centre at Sheung Shui. In December 2016, the volunteers of Sunlight Tower (composed of both staff and tenants) participated in the "Food Friend Action" event organized by "People Service Centre" to collect unsold vegetables, fruits and bread for distribution to those in need. Unsold products of around 182 kg were collected and packed in 40 baskets for distribution.

Finally, we collected excessive festive food from our tenants during the Chinese New Year in 2017, and handed the food to those in need.

Caring for the youth

We partnered with The Evangelical Lutheran Church of Hong Kong ("ELCHK") to organize a programme on micro movie production, targeting teenagers from the North District. The programme was well received with the participation of over 50 teenagers, culminating in a premiere ceremony held at SSC where the participants shared their movie work and personal experience gained in the course of producing the movie.



Micro movie production

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In addition, we endeavour to promote a healthy lifestyle for the youth in Hong Kong. Since 2014, we have collaborated with the Chinese YMCA of Hong Kong in sponsoring the “Sunlight Little Ironman Triathlon” initiative. This programme provides physical training primarily for the children of underprivileged families, with the aim of raising the awareness of a healthy lifestyle and reinforcing family ties.

Caring for the environment

During the Year, we collaborated with the Tseung Kwan O Integrated Social Service Centre of Hong Kong Young Women’s Christian Association to launch the “Go Green! Sunlight @ Love 2017” Community Service Plan. This collaboration involved, among others, outdoor green activities, booth games and programmes to promote green living and spread green messages in the local community.

Case Study : Dream in Action – Innovative Stalls



Participants demonstrated the spirit of “Dare to dream, Dare to live”

From April to June 2017, we collaborated with ELCHK North District Integrated Youth Service Centre to launch the “Dream in Action – Innovative Stalls” programme in the North District, which aimed at guiding and assisting young people and middle-aged women to create their dream businesses.

The programme, which attracted 27 participants, comprised a sharing session on business model and management of the guided tours operated by the elderly in Kwu Tung (such as sale of self-made steamed buns and mosquito repellents), practical tips in designing and selling innovative products, as well as lectures on advertising, marketing and essential business skills.

The participants were then requested to submit and present their business proposals for designing and marketing innovative products. Rated against the cost, customer profile and market needs, five business proposals were selected for sponsorship by Sunlight REIT in setting up innovative stalls at SSC. The products included eco-friendly reusable bags, hand-made flowers and potted plants and key chains. Themed as “Dare to dream, Dare to live”, an opening ceremony was held on 25 June 2017 at SSC, and funds received from the sales event were donated to ELCHK Communion Lutheran Elderly Health Centre.

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