

HKEX ESG Reporting Guide Content Index

A. Environmental		Recommended Disclosures	
Aspect A1: Emissions			
General Disclosure	<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</p> <p>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 NO_x, SO_x, and other pollutants regulated under national laws and regulations.</p> <p>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</p> <p>Hazardous wastes are those defined by national regulations.</p>	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance
KPI A1.1	The types of emissions and respective emissions data.	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
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).	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	✓	Strategic Report 2020/2021: Achieving Net Zero Emissions by 2035; Sustainability Website 2020/2021: Net Zero Strategy 2035; Our Approach and Performance, Energy Management
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction targets(s) set and steps taken to achieve them.	✓	Strategic Report 2020/2021: Shaping Our Community; Sustainability Website 2020/2021: Our Approach and Performance, Waste Management

A. Environmental		Recommended Disclosures	
Aspect A2: Use of Resources			
General Disclosure	<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>	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures
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).	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	✓	Strategic Report 2020/2021: Achieving Net Zero Emissions by 2035; Sustainability Website 2020/2021: Our Approach and Performance, Energy Management
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.	✓	Our water consumption is mainly for domestic uses. We do not encounter any issue in sourcing water. Sustainability Website 2020/2021: Our Approach and Performance, Water Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	N/A	We do not manufacture any products.
Aspect A3: The Environment and Natural Resources			
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance
Aspect A4: Climate Change			
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures
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.	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance, Climate Change Resilience and Adaptation

B. Social		Recommended Disclosures	
Employment and Labour Practices			
Aspect B1: Employment			
General Disclosure	<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</p> <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p>	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance, Diversity & Inclusion; How We Engage, Employees
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
Aspect B2: Health and Safety			
General Disclosure	<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</p> <p>relating to providing a safe working environment and protecting employees from occupational hazards.</p>	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance, Health and Wellbeing
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI B2.2	Lost days due to work injury.	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	✓	Regular meetings are held between OHS Team and our contractors. Sustainability Website 2020/2021: Our Approach and Performance, Health and Wellbeing

B. Social		Recommended Disclosures	
Aspect B3: Development and Training			
General Disclosure	<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>	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance, Learning and Development
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI B3.2	The average training hours completed per employee by gender and employee category.	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
Aspect B4: Labour Standards			
General Disclosure	<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</p> <p>relating to preventing child and forced labour.</p>	✓	Governance, Disclosures and Financial Statements 2020/2021: United Nations Global Compact Index; Sustainability Website 2020/2021: Governance, Policies and Procedures; Commitments and Signatories
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	N/A	We comply with the Employment Ordinance in Hong Kong and performs identity-check for employment. Link also specifies in the Contractor's Code of Conduct that we forbid our suppliers/contractors to use child or forced labour. During the reporting year, we did not identify any violation to the related regulations.
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		

B. Social		Recommended Disclosures	
Operating Practices			
Aspect B5: Supply Chain Management			
General Disclosure	Policies on managing environmental and social risks of the supply chain.	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures
KPI B5.1	Number of suppliers by geographical region.	✓	Sustainability Website 2020/2021: ESG Performance Data Tables
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance, Materials and Supply Chain; How We Engage, Business Partners
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance, Materials and Supply Chain
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	✓	Sustainability Website 2020/2021: Governance, Policies and Procedures; Our Approach and Performance, Materials and Supply Chain
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.	N/A	We do not manufacture any products.
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.		
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	✓	No substantiated complaints were received in the reporting year.
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	✓	Our Code of Conduct outlines our stance on the intellectual property rights, we respect intellectual properties of others and refrain from using without proper authorisation or licensing agreements.
KPI B6.4	Description of quality assurance process and recall procedures.	✓	We have internal assessment on our vendor performance.
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	✓	Our Privacy Policy and Personal Information Collection Statement are in accordance with the Personal Data (Privacy) Ordinance in Hong Kong, we are committed to protect personal data privacy. Corporate Website 2020/2021: Privacy Policy; Personal Information Collection Statement

B. Social		Recommended Disclosures
Aspect B7: Anti-corruption		
General Disclosure	<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</p> <p>relating to bribery, extortion, fraud and money laundering.</p>	<p>✓ Link has strict policies against bribery, extortion, fraud and money-laundering. Sustainability Website 2020/2021: Governance, Policies and Procedures</p>
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.	<p>✓ During the reporting period, no concluded legal cases regarding corrupt practices were identified.</p>
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	<p>✓ Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business; Sustainability Website 2020/2021: Governance, Policies and Procedures</p>
KPI B7.3	Description of anti-corruption training provided to directors and staff.	<p>✓ Every Link employee is required to complete an anti-corruption online training upon onboarding. Governance, Disclosures and Financial Statements 2020/2021: A Well-Governed Business</p>
Community		
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.	<p>✓ Strategic Report 2020/2021: Shaping our Community; Governance, Disclosures and Financial Statements 2020/2021: Link Together Initiatives; Sustainability Website 2020/2021: How We Engage, Communities; Corporate Website 2020/2021: Community</p>
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	