





# CONTENT INDICES

## SEHK ESG REPORTING GUIDE CONTENT INDEX

Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
<b>Environmental</b>		
<b>Aspect A1: Emissions</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Our Environment  The Group has established the following standardised procedures to mitigate the environmental impacts associated with our operations:  <i>Resource Control Procedure</i>  <i>Operation Environmental Control Procedure</i>  <i>Production &amp; Operation Management Procedure</i>
KPI A1.1	The types of emissions and respective emissions data.	Our Environment; Performance Data Summary
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).	Performance Data Summary
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Our Environment; Performance Data Summary
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Our Environment; Performance Data Summary





Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	<p>Our Environment</p> <p>We adhere to the Group's <i>Operation Environmental Control Procedure</i> and <i>Production &amp; Operation Management Procedure</i> to control our emissions. Nevertheless, we will continually upgrade our WTE technology to further reduce emissions and to actively explore various emissions reduction solutions. We also have plans to reduce carbon emissions based on long-term targets in order to be in line with the timeline of the UN Sustainable Development Goals.</p>
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.	<p>Our Environment</p> <p>For waste reductions, bottom ash produced by Canvest's operations were collected by qualified contractors for integrated utilisation, such as reusing as alternative materials to produce eco-bricks. Nevertheless, we will continue to explore measures to reduce waste generation in our daily operations and improve our waste management performance.</p>
<b>Aspect A2: Use of Resources</b>		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	<p>Our Environment</p> <p>The Group has established the following standardised procedures to ensure effective use of resources:</p> <ul style="list-style-type: none"> <li> <i>Resource Control Procedure</i></li> <li> <i>Social Responsibility Management Policy — Requirements on the Use of Electricity and Requirements on the Use of Water</i></li> </ul>








Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
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).	Our Environment; Performance Data Summary
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Our Environment; Performance Data Summary
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	<p>Our Environment</p> <p>We adhere to the Group's <i>Implementation Measures for Energy Saving of Power Plant, Resource Control Procedure and Social Responsibility Guidelines — Requirements on the Use of Electricity and Requirements on the Use of Water</i> to control our energy consumption. Nevertheless, we strive to achieve better energy efficiency through actively exploring solutions for higher energy efficiency and technological advancement.</p>
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.	<p>Our Environment</p> <p>The Group has carried out environmental impact assessment and we did not encounter any issues in sourcing water.</p> <p>We adhere to the Group's <i>Social Responsibility Guidelines — Requirements on the Use of Electricity and Requirements on the Use of Water</i> to control our water consumption. Nevertheless, we will continue to explore measures to improve our water efficiency. Through increasing recycling rate of treated wastewater and reduction in overall water consumption, we aim to achieve improvement in our water management performance in the long-term.</p>






Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Our finished product is electricity, hence no packaging material is used in our operation.
<b>Aspect A3: The Environment and Natural Resources</b>		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Our Environment  The following standardised procedures are established to minimise the impacts on environmental and natural resources:  <i>Resource Control Procedure</i>  <i>Environmental Factors Identification, Evaluation and Control Procedure</i>
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Our Environment
<b>Aspect A4: Climate Change</b>		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Our Environment  Standardised procedures such as <i>Management System Against Typhoons and Flood</i> are in place to tackle climate-related risks.
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.	Our Environment



Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
<b>Social</b>		
<b>Employment and Labour Practices</b>		
<b>Aspect B1: Employment</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Our People  Our recruitment process strictly follows the <i>Labour Law of the PRC</i> and the <i>Employment Ordinance of Hong Kong</i> . Standardised procedures are also established to provide guidance on the company's employment and labour requirements. Relevant company policies include:  <i>Employment Procedure</i>  <i>Anti-Discrimination Procedure</i>  <i>Human Resources Control Procedure</i>
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Our People; Performance Data Summary
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Performance Data Summary
<b>Aspect B2: Health and Safety</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Our People  The Group has established the following standardised procedures to provide a safe working environment for our employees, strictly following the <i>Work Safety Law of the PRC</i> and the <i>Occupational Safety and Health Ordinance</i> of Hong Kong:  <i>Safety Management Control Procedure</i>  <i>Emergency Preparedness and Response Control Procedure</i>











Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Performance Data Summary
KPI B2.2	Lost days due to work injury.	Performance Data Summary
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Our People
<b>Aspect B3: Development and Training</b>		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	<p>Our People</p> <p>Induction training, job-specific training, health and safety trainings and management system trainings are provided to our employees to enhance their knowledge, skills and qualifications. Standardised procedures are also established to provide guidance on the training system, including:</p> <ul style="list-style-type: none"> <li> <i>Social Responsibility System Training Management Procedure</i></li> <li> <i>Social Responsibility Management Policy — Induction Training System</i></li> <li> <i>Social Responsibility Management Policy — Safety Knowledge Training</i></li> </ul>
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Performance Data Summary
KPI B3.2	The average training hours completed per employee by gender and employee category.	Performance Data Summary





Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
<b>Aspect B4: Labour Standards</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Our People  Our recruitment process strictly follows the <i>Labour Law of the PRC</i> and the <i>Employment Ordinance</i> of Hong Kong to ensure child and forced labour are prevented.
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Our People
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Our People
<b>Operating Practices</b>		
<b>Aspect B5: Supply Chain Management</b>		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Our Sustainable Business
KPI B5.1	Number of suppliers by geographical region.	Our Sustainable Business
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	Our Sustainable Business
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Our Sustainable Business
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Our Sustainable Business



Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
<b>Aspect B6: Product Responsibility</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Our Sustainable Operation  We carry out regular inspections on our equipment and infrastructure, providing a safe and reliable electricity supply, and monitor our environmental and health and safety performance, ensuring our operations comply with national standards and any other regulations. Relevant company policies include:  <i>Production Equipment Control Procedure</i>  <i>Monitoring and Compliance Evaluation Procedure</i>  <i>Mitigation Measures Control Procedure</i>
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product recall is not applicable to Canvest’s activities.
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	No complaint was received from our customers.
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Our Sustainable Business  Company policies are in place to ensure the privacy of our stakeholders, including:  <i>Confidentiality Management Policy</i>  <i>Document Management Policy</i>  <i>Contract Management Policy</i>
KPI B6.4	Description of quality assurance process and recall procedures.	Our Sustainable Business  Relevant company policies:  <i>Warehouse Materials Management Procedures</i>  <i>Unqualified Items Management Procedures</i>





Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Our Sustainable Business  The Group implements strict procedures for document management to ensure the accuracy of information and the privacy of our stakeholders.
<b>Aspect B7: Anti-corruption</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Our People; Our Sustainable Business  The Group strictly forbids activities in relation to bribery, extortion, fraud and money laundering. The following standardised procedures are also established to ensure compliance with the relevant laws and regulations:   <i>Internal Audit Control Procedure</i>  <i>Anti-Corruption and Bribery Management Procedure</i>
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.	There were no legal cases regarding corrupt practices brought against the Group or its employees during the reporting period.
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Our People; Our Sustainable Business
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Our Sustainable Business



Subject Areas, Aspects, General Disclosures and KPIs	Description	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation
<b>Aspect B8: Community Investment</b>		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Serving Our Community; Stakeholder Engagement  Relevant company policies: <ul style="list-style-type: none"> <li> Information Exchange Management Procedure</li> <li> Customer Service Management Procedure</li> <li> External Communication Procedure</li> </ul>
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Serving Our Community
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Serving Our Community

## GRI CONTENT INDEX



This Report contains standard disclosures from GRI Sustainability Reporting Standards. For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102–40 to 102–49 align with appropriate sections in the body of this Report. This service was performed on the English version of this Report. The following table indicates the location of our direct response to GRI Standards disclosures included in this Report and other publicly available documents of the Group.

Disclosures Number	Disclosure	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation	Page Number
GRI 101: Foundation 2016 (Does not include any disclosure)			
GRI 102: General Disclosures 2016			
<b>Organizational Profile</b>			
102–1	Name of the organization	About this Report	2
102–2	Activities, brands, products, and services	About Canvest	8
102–3	Location of headquarters	Our headquarter offices are located at Hong Kong and Dongguan.	
102–4	Location of operations	About Canvest	8–11



Disclosures Number	Disclosure	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation	Page Number
102-5	Ownership and legal form	Annual Report — Report of the Directors (pg.53-55), Notes to the Consolidated Financial Statements (pg.75)	
102-6	Markets served	About Canvest	8-11
102-7	Scale of the organization	About Canvest	8-11
102-8	Information on employees and other works	Our People	41
102-9	Supply chain	Our Sustainable Business	26
102-10	Significant changes to the organization and its supply chain	Our Sustainable Business	26
102-11	Precautionary Principle or approach	Our Sustainable Business	21-27
102-12	External initiatives	Message from Our Chairlady	4-7
102-13	Membership of associations	Serving Our Community	53
<b>Strategy</b>			
102-14	Statement from senior decision-maker	Message from Our Chairlady	4-7
102-15	Key impacts, risks, and opportunities	Our Sustainable Business	21-27
<b>Ethics and Integrity</b>			
102-16	Values, principles, standards, and norms of behaviour	Our Sustainable Business	21-27
102-17	Mechanisms for advice and concerns about ethics	Our Sustainable Business	21-27
<b>Governance</b>			
102-18	Governance structure	Our Sustainable Business	21-22
102-19	Delegating authority	Our Sustainable Business	21-22
102-20	Executive-level responsibility for economic, environmental, and social topics	Our Sustainable Business	21-22
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement	15-18
102-22	Composition of the highest governance body and its committees	Our Sustainable Business	21-22
102-23	Chair of the highest governance body	Our Sustainable Business	21-22
102-24	Nominating and selecting the highest governance body	Our Sustainable Business	21-22



Disclosures Number	Disclosure	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation	Page Number
102-25	Conflicts of interest	Our Sustainable Business	23
102-26	Role of highest governance body in setting purpose, values, and strategy	Our Sustainable Business	21-22
102-27	Collective knowledge of highest governance body	Our Sustainable Business	21-22
102-28	Evaluating the highest governance body's performance	Our Sustainable Business	21-22
102-29	Identifying and managing economic, environmental, and social impacts	Our Sustainable Business	21-22
102-30	Effectiveness of risk management processes	Our Sustainable Business	24-25
102-31	Review of economic, environmental, and social impacts	Stakeholder Engagement	16
102-32	Highest governance body's role in sustainability reporting	About This Report	3
102-33	Communicating critical concerns	Stakeholder Engagement	15-18
102-34	Nature and total number of critical concerns	Stakeholder Engagement	15-18
102-35	Remuneration policies	Our People	43-45
102-36	Process for determining remuneration	Our People	43-45
102-37	Stakeholders' involvement in remuneration	Our People	43
102-38	Annual total compensation ratio	Ratio of the total remuneration of the highest-paid individual to the median total remuneration of all employees (excluding the highest-paid individual): 38.87:1	
102-39	Percentage increase in annual total compensation ratio	Ratio of the annual percentage increase in total remuneration of the highest-paid individual to the median percentage increase in annual total remuneration of all employees (excluding the highest-paid individual): -0.5:1	
<b>Stakeholder Engagement</b>			
102-40	List of stakeholder groups	Stakeholder Engagement	15
102-41	Collective bargaining agreements	There are no formal collective bargaining agreements in place within the Group.	
102-42	Identifying and selecting stakeholders	Stakeholder Engagement	15



Disclosures Number	Disclosure	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation	Page Number
102-43	Approach to stakeholder engagement	Stakeholder Engagement	15
102-44	Key topics and concerns raised	Stakeholder Engagement	17-18
<b>Reporting Practices</b>			
102-45	Entities included in the consolidated financial statements	Annual Report 2020 — Notes to the Consolidated Financial Statements (pg.108-115)	
102-46	Defining report content and topic Boundaries	Stakeholder Engagement	17-18
102-47	List of material topics	Stakeholder Engagement	17-18
102-48	Restatements of information	There is no restatement of information in this Report.	
102-49	Changes in reporting	Stakeholder Engagement	17-18
102-50	Reporting period	About this Report	2
102-51	Date of most recent report	2 July 2020	—
102-52	Reporting cycle	About this Report	2
102-53	Contact point for questions regarding the report	About this Report	3
102-54	Claims of reporting in accordance with the GRI Standards	About this Report	2
102-55	GRI content index	Content Indices	81-88
102-56	External assurance	Not applicable	
<b>Topic-specific Disclosures</b>			
<b>Economic Performance</b>			
<b>GRI 103: Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement	18
103-2	The management approach and its components	Our Sustainable Business	20-27
103-3	Evaluation of management approach	Message from Our Chairlady; Our Sustainable Business	4-7, 20-27
<b>GRI 201: Economic Performance 2016</b>			
201-1	Direct economic value generated and distributed	Performance Data Summary	59
201-2	Financial implications and other risks and opportunities due to climate change	Message from Our Chairlady; Our Environment	4-7, 29-39



Disclosures Number	Disclosure	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation	Page Number
201-3	Defined benefit plan obligations and other retirement plans	Our People	41-45
201-4	Financial assistance received from government	Local governments awarded a total of RMB15,964,836 during the Reporting Period to support the research and development of Canvest's WTE projects.	
<b>Market Presence</b>			
<b>GRI 103: Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement	18
103-2	The management approach and its components	Our People	41-49
103-3	Evaluation of management approach	Our People	41-49
<b>GRI 202: Market Presence 2016</b>			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Our People	45
202-2	Proportion of senior management hired from the local community	Our People	44
<b>Material Usage</b>			
<b>GRI 103: Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement	18
103-2	The management approach and its components	Our Environment	35-36
103-3	Evaluation of management approach	Our Environment	35-36
<b>GRI 301: Materials 2016</b>			
301-1	Materials used by weight or volume	Our Environment	35-36
301-2	Recycled input materials used	The use of recycled input materials is not applicable to the Group due to the specific nature of our WTE business, provision of intelligent urban environmental hygiene and related services.	
301-3	Reclaimed products and their packaging materials	Reclaimed products and packaging materials are not applicable to the Group due to the specific nature of our WTE business, provision of intelligent urban environmental hygiene and related services.	



Disclosures Number	Disclosure	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation	Page Number
<b>Energy Efficiency</b>			
<b>GRI 103: Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement	18
103-2	The management approach and its components	Our Environment	35
103-3	Evaluation of management approach	Our Environment	35
<b>GRI 302: Energy 2016</b>			
302-1	Energy consumption within the organization	Our Environment	35
302-2	Energy consumption outside of the organization	Our Environment	35
302-3	Energy intensity	Our Environment	35
302-4	Reduction of energy consumption	Our Environment	35
302-5	Reductions in energy requirements of products and services	Our Environment	35
<b>Wastewater and Waste Management</b>			
<b>GRI 103: Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement	18
103-2	The management approach and its components	Our Environment	30-33
103-3	Evaluation of management approach	Our Environment	30-33
<b>GRI 306: Waste 2020</b>			
306-1	Water generation and significant waste-related impacts	Our Environment	30-32
306-2	Management of significant waste-related impacts	Our Environment	30-32
306-3	Waste generated	Our Environment	30-32
306-4	Waste diverted from disposal	Our Environment	30-32
306-5	Waste directed to disposal	Our Environment	30-32



Disclosures Number	Disclosure	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation	Page Number
<b>Environmental Compliance</b>			
<b>GRI 103: Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement	18
103-2	The management approach and its components	Our Environment	29-39
103-3	Evaluation of management approach	Our Environment	29-39
<b>GRI 307: Environmental Compliance 2016</b>			
307-1	Non-compliance with environmental laws and regulations	Our Environment	29-39
<b>Labour Practices and Employee Welfares</b>			
<b>GRI 103: Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement	18
103-2	The management approach and its components	Our People	41-46
103-3	Evaluation of management approach	Our People	41-46
<b>GRI 401: Employment 2016</b>			
401-1	New employee hires and employee turnover	Our People	41-46
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People; Performance Data Summary	41-46, 65-69
401-3	Parental leave	Our People	46
<b>Occupational Health and Safety</b>			
<b>GRI 103: Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement	18
103-2	The management approach and its components	Our People	48-49
103-3	Evaluation of management approach	Our People	48-49





Disclosures Number	Disclosure	Relevant Chapter(s) in Sustainability Report 2020 or other references/explanation	Page Number
<b>GRI 403: Occupational Health and Safety 2018</b>			
403-1	Occupational health and safety management system	Our People	48-49
403-2	Hazard identification, risk assessment, and incident investigation	Our People	48-49
403-3	Occupational health services	Our People	48-49
403-4	Worker participation, consultation, and communication on occupational health and safety	Our People	48-49
403-5	Worker training on occupational health and safety	Our People	48-49
403-6	Promotion of worker health	Our People	48-49
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our People	48-49
403-8	Workers covered by an occupational health and safety management system	Our People	48-49
403-9	Work-related injuries	Performance Data Summary	69
403-10	Work-related ill health	Performance Data Summary	69