

CONTENT INDEX FOR SUSTAINABILITY REPORTING GUIDELINES

Part I: HKEx ESG Guides Content Index

The content index includes two parts: Part I are the KPIs for the Hong Kong Stock Exchange Environmental, Social and Governance Reporting Guide (HKEx ESG Guide) and Part II is according to GRI Standards. We also made reference to the International Association of Public Transport (UITP) Sustainability Charter Reporting Guide 1.0 and ISO26000.

2020	Disclosure level			Reporting Location: SR2020	Reporting Location: Website	External Assurance	Explanation
	Full	Partial	None				
General Disclosures							
Aspect A1 Emissions and waste	Policies and compliance with laws and regulations relating to air quality and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.		x	Climate Change and the Environment	Corporate Governance - Policies Environmental Protection Performance Metrics		In line with the outcomes of our materiality assessment, our sustainability report focuses on management of greenhouse gas (GHG) emissions and waste. However please note that policies and legal compliance relating to NO ₂ , SO ₂ and particulate matter emissions and discharges on land fall within the remit of our management processes for the environment, including EIA and EMS.
Aspect A2 Use of resources	Policies on efficient use of resources, including energy, water and other raw materials.	x		Climate Change and the Environment	Corporate Governance - Policies Environmental Protection		
Aspect A3 Environment and natural resources	Policies on minimising significant impacts on the environment and natural resources.	x		Climate Change and the Environment - Climate Change Climate Change and the Environment - Greening Climate Change and the Environment - Biodiversity	Corporate Governance - Policies Environmental Protection - Managing our Environmental Footprint Environmental Protection - Combating Climate Change		
Aspect A4 Climate Change	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact the Corporation.	x		Climate Change and the Environment - Climate Change	Corporate Governance - Policies Environmental Protection - Managing our Environmental Footprint Environmental Protection - Combating Climate Change Sustainable Investment		

2020		Disclosure level			Reporting Location: SR2020	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
Aspect B1 Employment	Policies and compliance with laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.	x			Inclusion and Our Human Capital - Inclusion and Equal Opportunities Inclusion and Our Human Capital - Sense of MTR Community	Corporate Governance - Policies Human Capital - Management Approach Human Capital - Equal Employment Opportunity Human Capital - Employment Practices Human Capital - Work-life Balance and Family-friendly Practices Performance Metrics		
Aspect B2 Health and safety	Policies and compliance with laws and regulations relating to providing a safe working environment and protecting employees from occupational hazards.	x			Safety First - Managing Safety Safety First - Staff and Contractor Safety	Corporate Governance - Policies Safety First - Managing Safety Safety First - Corporate Safety Management Model Safety First - Staff and Contractor Safety Performance Metrics		
Aspect B3 Development and training	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	x			Inclusion and Our Human Capital - Nurturing Corporate Culture Inclusion and Our Human Capital - Learning and Development	Corporate Governance - Policies Human Capital - Management Approach Human Capital - Nurturing Corporate Culture Human Capital - Staff Learning and Development		
Aspect B4 Labour standards	Policies and compliance with laws and regulations relating to preventing child and forced labour.	x			Inclusion and Our Human Capital Responsible Procurement	Corporate Governance - Policies Human Capital - Management Approach Responsible Procurement - Managing Our Supply Chain Performance Metrics		
Aspect B5 Supply chain management	Policies on managing environmental and social risks of the supply chain.	x			Responsible Procurement	Corporate Governance - Policies Responsible Procurement		

2020		Disclosure level			Reporting Location: SR2020	Reporting Location: Website	External Assurance	Explanation	
		Full	Partial	None					
Aspect B6	Product responsibility	Policies and compliance with laws and regulations relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	x			Customer Experience Safety First - Customer Safety	Corporate Governance - Policies Customer Experience - Delivering Excellent Customer Service Safety First - Customer Safety Performance Metrics		All sales of residential properties comply with relevant laws and regulations, including the Hong Kong Residential Properties (First-hand Sales) Ordinance (Cap. 621).
Aspect B7	Anticorruption	Policies and compliance with laws and regulations relating to bribery, extortion, fraud and money laundering.	x			About MTR - Corporate Governance	Corporate Governance - Policies Performance Metrics		
Aspect B8	Community investment	Policies on community engagement to understand the needs of the communities where we operate and to ensure that our activities take into consideration the communities' interests.	x			Advancing with the Community - Investing in Communities	Corporate Governance - Policies Community Contribution		
Comply or explain provisions									
Aspect A1 Emissions and waste									
A1.1		The types of emissions and respective emissions data.			x				Emissions of NO2, SO2 and particulate matter from gaseous fuel and vehicles are not determined to be <u>Highly material issues</u> for our organisation.
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).	x			Climate Change and the Environment - Climate Change	Performance Metrics	#	
A1.3		Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	x				Performance Metrics		
A1.4		Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).		x			Performance Metrics		In line with the outcomes of our <u>materiality assessment</u> , our sustainability report provides information on construction and general waste from railway extension projects, as well as metals recycling from railway operations. We are working in the medium-term to provide more information about the breakdown of waste.

2020		Disclosure level			Reporting Location: SR2020	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
A1.5	Description of emission target(s) set and steps taken to achieve them.	x			Climate Change and the Environment - Climate Change	Environmental Protection Sustainable Investment - Climate-related Financial Disclosures		
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.		x		Climate Change and the Environment - Waste	Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties		With regards to chemical waste, mostly associated with spent oil and used batteries, the Corporation complies with the Hong Kong Waste Disposal (Chemical Waste) (General) Regulation (Cap. 354) and works with registered contractors who possess a valid Chemical Waste Collector License as required by Hong Kong Environmental Protection Department (EPD).
Aspect A2 Use of resources								
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).	x			Climate Change and the Environment - Climate Change	Performance Metrics		
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).		x		Climate Change and the Environment - Water Conservation	Performance Metrics		
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	x			Climate Change and the Environment - Climate Change	Environmental Protection Sustainable Investment - Climate-related Financial Disclosures		
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.		x		Climate Change and the Environment - Water Conservation	Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties Performance Metrics		
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.			x				Use of packaging material is not determined to be a Highly material issue for our organisation.

2020		Disclosure level			Reporting Location: SR2020	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
Aspect A3 The environment and natural resources								
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	x			Climate Change and the Environment - Climate Change Climate Change and the Environment - Waste Climate Change and the Environment - Biodiversity	Environmental Protection - Managing our Environmental Footprint Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties		<p>We strictly follow the statutory requirements and monitor noise levels regularly with appropriate mitigation measures implemented where necessary. In 2020, the Operations Division filed a total of 207 noise-related complaints, accounting for 94.5% of all environment-related complaints received throughout the year. We had reviewed all complaints received and taken necessary actions to mitigate and minimise noise nuisance as far as practicable.</p> <p>We diligently monitor indoor air quality along our rail networks in accordance with the Practice Note for Managing Air Quality in Airconditioned Public Transport Facilities: Railways published by the EPD to ensure adequate ventilation. In 2020, the carbon dioxide levels at our stations and in our trains were within 2,500 ppm (hourly average) during peak traffic hours, which have fulfilled the Level One Criteria as defined in EPD's Practice Note. As of 2020, we received a total of 45 Indoor Air Quality Certificates for our investment properties, managed properties and office buildings, out of which 22 certificates are of Excellent class.</p>
Aspect A4 Climate Change								
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.	x			Climate Change and the Environment - Climate Change	Environmental Protection Sustainable Investment - Climate-related Financial Disclosures		

2020		Disclosure level			Reporting Location: SR2020	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
Aspect B1 Employment								
B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	x			Inclusion and Our Human Capital - Inclusion and Equal Opportunities	Performance Metrics	#	We disclose data on full-time employees of the Company in Hong Kong, including staff of our Hong Kong subsidiary Ngong Ping 360 but excluding part-time staff and staff of other subsidiaries. Our sustainability report also provides additional information about the employees of our international subsidiaries in Shenzhen, Macau, Stockholm, Melbourne, Sydney and London.
B1.2	Employee turnover rate by gender, age group and geographical region.	x			Inclusion and Our Human Capital - Sense of MTR Community	Performance Metrics	#	
Aspect B2 Health and safety								
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	x			Safety First - Staff and Contractor Safety	Performance Metrics	#	
B2.2	Lost days due to work injury.	x			Safety First - Staff and Contractor Safety	Performance Metrics	#	
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	x			Safety First - Staff and Contractor Safety	Safety First - Managing Safety Safety First - Staff and Contractor Safety		
Aspect B3 Development and training								
B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	x			Inclusion and Our Human Capital - Learning and Development	Performance Metrics		
B3.2	The average training hours completed per employee by gender and employee category.	x			Inclusion and Our Human Capital - Learning and Development	Performance Metrics	#	
Aspect B4 Labour standards								
B4.1	Description of measures to review employment practices to avoid child and forced labour.	x			Responsible Procurement	Responsible Procurement		There is no risk of child or forced labour occurring within our organisation
B4.2	Description of steps taken to eliminate such practices when discovered.			x				No such practices have been discovered.

2020		Disclosure level			Reporting Location: SR2020	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
Aspect B5 Supply chain management								
B5.1	Number of suppliers by geographical region.	x				Performance Metrics	#	
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.	x			Responsible Procurement	Responsible Procurement		
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	x			Responsible Procurement - Managing Our Supply Chain Responsible Procurement - Supplier Engagement	Responsible Procurement		
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	x			Responsible Procurement - Managing Our Supply Chain Responsible Procurement - Supplier Engagement	Responsible Procurement		
Aspect B6 Product responsibility								
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.			x	Customer Experience - Train Service Performance	Customer Experience - Delivering Excellent Customer Service		This KPI is not relevant to our businesses. We report on our transport service delivery performance to demonstrate our commitment to providing safe and reliable services to our customers.
B6.2	Number of products and service related complaints received and how they are dealt with.		x		Customer Experience - Train Service Performance	Customer Experience - Delivering Excellent Customer Service		
B6.3	Description of practices relating to observing and protecting intellectual property rights.			x				Intellectual property is not determined to be a Highly material issue for our organisation.
B6.4	Description of quality assurance process and recall procedures.	x			Customer Experience	Customer Experience - Delivering Excellent Customer Service		
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	x				Customer Experience - Delivering Excellent Customer Service Performance Metrics		Our privacy policy is available on our customer website.

2020		Disclosure level			Reporting Location: SR2020	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
Aspect B7 Anti-corruption								
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.	x				Performance Metrics		
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	x			About MTR - Corporate Governance	Corporate Governance - Policies		
B7.3	Description of anti-corruption training provided to directors and staff.	x			About MTR - Corporate Governance			
Aspect B8 Community investment								
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	x			Advancing with the Community - Investing in Communities	Community Contribution		
B8.2	Resources contributed (e.g. money or time) to the focus area.	x			Advancing with the Community - Investing in Communities	Community Contribution		
#These KPIs have been assured by Ernst & Young Advisory Services Limited.								

Part II: GRI Content Index

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
Organisational Profile							
102-1	Name of the organization		6.3.10 Fundamental principles and rights at work		About MTR - Our Business at a Glance		
102-2	Activities, brands, products, and services	Eco 2	6.4.1-6.4.2 Labour practices		About MTR - Our Business at a Glance		
102-3	Location of headquarters		6.4.3 Employment and employment relationships		About MTR - Our Business at a Glance		
102-4	Location of operations		6.4.4 Conditions of work and social protection		About MTR - Our Business at a Glance		
102-5	Ownership and legal form		6.4.5 Social dialogue		About MTR - Our Business at a Glance		
102-6	Markets served		6.8.5 Employment creation and skills development		About MTR - Our Business at a Glance		
102-7	Scale of the organization	Eco 1	7.8 Voluntary initiatives for social responsibility		About MTR - Our Business at a Glance About MTR - Financial Sustainability	Performance Metrics	
102-8	Information on employees and other workers	Soc 13, Soc 14, Eco 16			Inclusion and Our Human Capital	Performance Metrics	# There are no significant variations in employment numbers, such as seasonal variations.
102-9	Supply chain				Responsible Procurement	Responsible Procurement	#
102-10	Significant changes to the organization and its supply chain						There were no significant changes during the reporting period.
102-11	Precautionary Principle or approach	Gov 10			About MTR - Corporate Governance	Corporate Governance - Policies Corporate Governance - Risk Management	
102-12	External initiatives					Collaborative Participation	
102-13	Membership of associations					Collaborative Participation	

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
Strategy							
102-14	Statement from senior decision-maker	4.7 Respect for international norms of behaviour 6.2 Organisational governance 7.4.2 Setting the direction of an organisation for social responsibility			Chairman's Message CEO's Message		
Ethics and Integrity							
102-16	Values, principles, standards and norms of behaviour	4.4 Ethical behaviour 6.6.3 Anti-corruption	Gov 5, Gov 11	Fair operating practices (2)	About MTR - Corporate Governance		Corporate Governance - Vision, Purpose and Values Corporate Governance - Policies
Governance							
102-18	Governance structure	6.2 Organisational governance 7.4.3 Building social responsibility into an organisation's governance, systems and procedures 7.7.5 Improving performance	Gov 1, Gov 2, Gov 5	Organisational governance structure and process (1)	About MTR - Corporate Governance		Corporate Governance - Governance Structure

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
Stakeholder Engagement							
102-40	List of stakeholder groups	5.3 Stakeholder identification and engagement	Gov 6	About This Report - Stakeholder Engagement	Stakeholder Engagement - Stakeholder Engagement Table		
102-41	Collective bargaining agreements		Gov 6, Gov 11, Soc 3			Human Capital	
102-42	Identifying and selecting stakeholders		Gov 6	About This Report - Stakeholder Engagement	Stakeholder Engagement - Engaging Stakeholders		
102-43	Approach to stakeholder engagement		Gov 6	About This Report - Stakeholder Engagement	Stakeholder Engagement - Engaging Stakeholders Stakeholder Engagement - Stakeholder Engagement Table		
102-44	Key topics and concerns raised			About This Report - Stakeholder Engagement	Stakeholder Engagement - Stakeholder Engagement Table		
Reporting Practice							
102-45	Entities included in the consolidated financial statements	5.2 Recognising social responsibility 7.3.2 Determining relevance and significance of core subjects and issues to an organization 7.3.3 An organisation's sphere of influence 7.3.4 Establishing priorities for addressing issues					Please refer to our Annual Report
102-46	Defining report content and topic Boundaries		Gov 18	About This Report	Reporting Frameworks Materiality Assessment		
102-47	List of material topics			About This Report - Materiality Assessment			
102-48	Restatements of information						There have been no restatements of information.
102-49	Changes in reporting			About This Report - Materiality Assessment			

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions	
102-50	Reporting period	7.5.3 Types of communication on social responsibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility			About This Report - Report Scope			
102-51	Date of most recent report						MTR Sustainability Report 2019	
102-52	Reporting cycle						Annual	
102-53	Contact point for questions regarding the report					About This Report		
102-54	Claims of reporting in accordance with the GRI Standards		Gov 18			About This Report - Reporting Frameworks		
102-55	GRI content index					Content Index For Sustainability Reporting Guidelines		
102-56	External assurance		Gov 3			About This Report - Report Scope Independent Assurance Report	#	
200: Economic								
201: Economic Performance 2016								
103	Management approach				About MTR - Financial Sustainability	Financial Sustainability - Managing Financial Sustainability		
201-1	Direct economic value generated and distributed				About MTR - Financial Sustainability	Financial Sustainability		
201-2	Financial implications and other risks and opportunities due to climate change	6.5.5 Climate change mitigation and adaptation	Gov 10	Climate change (26)	Climate Change and the Environment - Climate Change	Sustainable Investment - Climate-related Financial Disclosures Environmental Protection - Combating Climate Change		
201-4	Financial assistance received from government			Payment from government/ tax payment (30)		Annual Report 2020 - Investor Relations		

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
203: Indirect Economic Impacts 2016							
103	Management approach			Advancing with the Community	Community Contribution		
203-1	Infrastructure investments and services supported	6.3.9 Economic, social and cultural rights 6.8.1-6.8.2 Community involvement and development 6.8.7 Wealth and income creation 6.8.9 Social investment	Access to essential services (12)	Advancing with the Community	Community Contribution		
204: Procurement Practices 2016							
103	Management approach		Gov 13	Responsible Procurement - Managing Our Supply Chain	Responsible Procurement		
205: Anti-corruption 2016							
103	Management approach		Gov 12	About MTR - Corporate Governance	Corporate Governance - Policies		
205-3	Confirmed incidents of corruption and actions taken	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption	Anti-corruption (3)		Performance Metrics		
206: Anti-competitive Behavior 2016							
103	Management approach			About MTR - Corporate Governance	Corporate Governance - Policies		
206-1	Legal actions for anti-competitive behaviour; anti trust; and monopoly practices	6.6.1-6.6.2 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for property rights	Fair competition (5)				The Corporation was not involved in legal actions concerning anti-competitive behaviour, anti-trust, and monopoly practices during 2020.

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
300: Environment							
302: Energy 2016							
103	Management approach		Env 1		Climate Change and the Environment - Climate Change		Environmental Protection - Managing our Environmental Footprint Environmental Protection - Combating Climate Change Sustainable Investment - Climate-related Financial Disclosures
302-1	Energy consumption within the organization	6.5.4 Sustainable resource use	Env 3, Env 4	Sustainable resource use (25)	Climate Change and the Environment - Climate Change		Performance Metrics
302-3	Energy intensity	6.5.4 Sustainable resource use			Climate Change and the Environment - Climate Change		Performance Metrics
302-4	Reduction of energy consumption	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	Env 20		Climate Change and the Environment - Climate Change		
302-5	Reductions in energy requirements of products and services	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation			Climate Change and the Environment - Climate Change		
303: Water and Effluents 2018							
103	Management approach		Env 1		Climate Change and the Environment - Water Conservation		Environmental Protection - Managing our Environmental Footprint Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties
303-5	Water consumption	6.5.4 Sustainable resource use		Sustainable resource use (25)	Climate Change and the Environment - Water Conservation		Performance Metrics

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
304: Biodiversity 2016							
103	Management approach		Biodiversity (27)	Climate Change and the Environment - Biodiversity	Environmental Protection - Managing our Environmental Footprint Environmental Protection - The Environment at Our Railway Operations		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats		Climate Change and the Environment - Biodiversity			
304-3	Habitats protected or restored	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats		Climate Change and the Environment - Biodiversity			
305: Emissions 2016							
103	Management approach			Climate Change and the Environment - Climate Change	Environmental Protection		
305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	Climate change (26)	Climate Change and the Environment - Climate Change	Performance Metrics	#	
305-2	Energy indirect (Scope 2) GHG emissions	6.5.5 Climate change mitigation and adaptation		Climate Change and the Environment - Climate Change	Performance Metrics	#	
305-3	Other indirect (Scope 3) GHG emissions	6.5.5 Climate change mitigation and adaptation		Climate Change and the Environment - Climate Change	Performance Metrics	#	

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
306: Effluent and Waste 2016							
103	Management approach		Gov 15, Env 1	Climate Change and the Environment - Waste	Environmental Protection - Managing our Environmental Footprint Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties		
306-2	Waste by type and disposal method	6.5.3 Prevention of pollution		Prevention of pollution (24) Climate Change and the Environment - Waste	Performance Metrics		
307: Environmental Compliance 2016							
103	Management approach		Gov 8	Climate Change and the Environment	Environmental Protection		
307-1	Non-compliance with environmental laws and regulations	4.6 Respect for the rule of law		Prevention of pollution (24)	Performance Metrics		
308: Supplier Environmental Assessment 2016							
103	Management approach		Gov 13, Eco12	Responsible Procurement - Managing Our Supply Chain Responsible Procurement - Supply Chain Assessment	Responsible Procurement - Managing Our Supply Chain Responsible Procurement - Supply Chain Assessment		
308-2	Negative environmental impacts in the supply chain and actions taken			Promoting social responsibility in the value chain (29) Responsible Procurement	Responsible Procurement		

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
400: Social							
401: Employment 2016							
103	Management approach		Employment practices (19)	Inclusion and Our Human Capital - Inclusion and Equal Opportunities Inclusion and Our Human Capital - Sense of MTR Community	Human Capital - Management Approach		
401-1	New employee hires and employee turnover	6.4.3 Employment and employment relationships	Soc 4, Soc 13	Inclusion and Our Human Capital - Sense of MTR Community	Performance Metrics	#	
403: Occupational Health and Safety 2018							
103	Management approach		Gov 6, Gov 7, Gov 8, Gov 9, Soc 7	Safety First - Managing Safety Safety First - Staff and Contractor Safety	Safety First		
403-1	Occupational health and safety management system	6.4.6 Health and safety at work			Safety First - Corporate Safety Management Model		
403-2	Hazard identification, risk assessment, and incident investigation	6.4.6 Health and safety at work			Safety First		
403-4	Worker participation, consultation, and communication on occupational health and safety	6.4.6 Health and safety at work			Safety First - Corporate Safety Management Model		Workers' health and safety is addressed through the formal consultation mechanism, including Joint Consultative Committees representing all staff.
403-5	Worker training on occupational health and safety	6.4.6 Health and safety at work		Safety First - Staff and Contractor Safety	Safety First - Staff and Contractor Safety		
403-9	Work-related injuries	6.4.6 Health and safety at work 6.8.8 Health	Soc 16, Soc 17	Employee and contractor health and safety (22) Safety First - Staff and Contractor Safety	Performance Metrics	#	We report on this disclosure with breakdown by divisions rather than gender because this presentation is more relevant to understanding our businesses.

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
404: Training and Education 2016							
103	Management approach		Employee development and training (23)	Inclusion and Our Human Capital - Learning and Development	Human Capital - Management Approach Human Capital - Staff Learning and Development		
404-1	Average hours of training per year per employee	6.4.7 Human development and training in the workplace	Soc 8	Inclusion and Our Human Capital - Learning and Development	Performance Metrics	#	
405: Diversity and Equal Opportunity 2016							
103	Management approach		Diversity and equal opportunity (16)	Inclusion and Our Human Capital - Inclusion and Equal Opportunities	Human Capital - Management Approach Human Capital - Equal Employment Opportunity		
405-1	Diversity of governance bodies and employees	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	Soc 13	Inclusion and Our Human Capital - Inclusion and Equal Opportunities	Corporate Governance Performance Metrics		
406: Non-discrimination 2016							
103	Management approach			Inclusion and Our Human Capital - Inclusion and Equal Opportunities	Human Capital - Management Approach		
406-1	Incidents of discrimination and corrective actions taken				Performance Metrics		

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
412: Human Rights Assessment 2016							
103	Management approach		Supply chain human rights risk (28)	Responsible Procurement - Managing Our Supply Chain	Responsible Procurement - Managing Our Supply Chain		
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening			Responsible Procurement - Supply Chain Assessment	Responsible Procurement - Managing Our Supply Chain Responsible Procurement - Supply Chain Assessment		
413: Local Communities 2016							
103	Management approach		Soc 6	Advancing with the Community	Community Contribution		
413-1	Operations with local community engagement, impact assessments and development programs	6.3.9 Economic, social and cultural rights 6.5.1-6.5.2 The environment 6.5.3 Prevention of pollution 6.8 Community involvement and development	Soc 15 Community involvement and development (31)	Advancing with the Community	Community Contribution		
414: Supplier Social Assessment 2016							
103	Management approach		Gov 11, Gov 13, Eco 12 Promoting social responsibility in the value chain (29)	Responsible Procurement - Managing Our Supply Chain Responsible Procurement - Supply Chain Assessment	Responsible Procurement - Managing Our Supply Chain Responsible Procurement - Supply Chain Assessment		
414-2	Negative social impacts in the supply chain and actions taken			Responsible Procurement	Responsible Procurement		

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
415: Public Policy 2016							
103	Management approach						
415-1	Political contributions	6.6.1-6.6.2 Fair operating practices 6.6.4 Responsible political involvement		Responsible political involvement (4)			As a matter of policy as stated in the Corporation's <u>Code of Conduct</u> , we do not make political contributions in Hong Kong or any other location.
416: Customer Health and Safety 2016							
103	Management approach			Gov 8, Gov 9	Safety First - Managing Safety Safety First - Customer Safety	Safety First - Managing Safety Safety First - Customer Safety	
416-1	Assessment of the health and safety impacts of product and service categories	6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health		Customer education (7) Customer health and safety (8)	Safety First - Customer Safety	Safety First - Customer Safety Performance Metrics	
417: Marketing and Labeling 2016							
103	Management approach			Soc 3	Fair marketing (6)	Customer Experience - Delivering Excellent Customer Service	
417-3	Incidents of non-compliance concerning marketing communications					Performance Metrics	
418: Customer Privacy 2016							
103	Management approach			Gov 11	Customer data protection & privacy (11)	Customer Experience - Delivering Excellent Customer Service	The Corporation's <u>privacy policy</u> is available on our customer website.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data					Performance Metrics	

GRI Standards	ISO 26000	UITP	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2020	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
419: Socioeconomic Compliance 2016							
103	Management approach		Gov 8 Gov 11		Corporate Governance - Managing Corporate Governance		
419-1	Non-compliance with laws and regulations in the social and economic area	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution	Soc 3	Organizational Governance structure and process (1) Access to essential services (12)		Performance Metrics	All service categories are under continuous assessment for improvement of health and safety.

#These KPIs have been assured by Ernst & Young Advisory Services Limited.