

CONTENT INDEX FOR SUSTAINABILITY REPORTING GUIDELINES

Part I: HKEx ESG Guide Content Index

The content index includes two parts: Part I are the KPIs for the Hong Kong Exchanges and Clearing Limited's 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 Reporting Guide, ISO 26000 Guidance on Social Responsibility, and World Economic Forum ("WEF")'s Stakeholder Capitalism Metrics ("SCM").

2021	Disclosure level			Reporting Location: SR2021	Reporting Location: Website	External Assurance	Explanation
	Full	Partial	None				
Mandatory Disclosure Requirements							
Governance Structure	A statement from the board containing the following elements: i) A disclosure of the board's oversight of ESG issues; ii) The board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and iii) How the board review progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	x			About MTR - Corporate Governance	Corporate Governance	
Reporting Principles	A description of, or an explanation on, the application of the Reporting Principles in the preparation of the ESG report.	x			About This Report	Reporting Framework - Scope of Disclosure Materiality Assessment	
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	x			About This Report - Report Scope	Reporting Framework - Scope of Disclosure	

2021		Disclosure level			Reporting Location: SR2021	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
Aspect B2: Health and safety	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.	x			Promoting Social Inclusion - Universal Basic Mobility	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			Fostering Advancement and Opportunities - Employee Development and Wellness	Corporate Governance - Policies Human Capital - Management Approach Human Capital - Nurturing Corporate Culture Human Capital - Staff Learning and Development		
Aspect B4: Labour standards	Information on: (a) the policies; and (b) compliance with laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	x			Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Corporate Governance - Policies Human Capital - Management Approach Performance Metrics	#	
Aspect B5: Supply chain management	Policies on managing environmental and social risks of the supply chain.	x			Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Corporate Governance - Policies Responsible Procurement		
Aspect B6: Product responsibility	Information on: (a) the policies; and (b) compliance with 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.	x			Promoting Social Inclusion - Universal Basic Mobility	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	Information on: (a) the policies; and (b) compliance with laws and regulations that have a significant impact on the issuer 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 the issuer operates and to ensure that its activities take into consideration the communities' interests.	x				Corporate Governance - Policies Community Contribution		

2021	Disclosure level			Reporting Location: SR2021	Reporting Location: Website	External Assurance	Explanation
	Full	Partial	None				
KPIs							
Aspect A1: Emissions							
KPI A1.1	The types of emissions and respective emissions data.			x			Emissions of NO ₂ , SO ₂ and particulate matter from gaseous fuel and vehicles are not determined to be <u>Highly material issues</u> for our organisation.
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).	x			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency	Performance Metrics	#
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	x				Performance Metrics	#
KPI 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	#
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	x			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures	Environmental Protection Sustainable Investment - Climate-related Financial Disclosures	
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.		x		Reducing Greenhouse Gas Emissions - Waste Management	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).

2021	Disclosure level			Reporting Location: SR2021	Reporting Location: Website	External Assurance	Explanation	
	Full	Partial	None					
Aspect A2: Use of resources								
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	x			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency	Performance Metrics	#	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).		x			Performance Metrics	#	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	x			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures - Strategy	Environmental Protection Sustainable Investment - Climate-related Financial Disclosures		
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.	x			Reducing Greenhouse Gas Emissions - Green and Low-carbon Design	Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties Performance Metrics		
KPI 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.



2021	Disclosure level			Reporting Location: SR2021	Reporting Location: Website	External Assurance	Explanation
	Full	Partial	None				
Aspect A3: The environment and natural resources							
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	x			Reducing Greenhouse Gas Emissions Climate-related Financial Disclosures	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 2021, the Hong Kong Transport Services Business Unit filed a total of 198 noise-related complaints, accounting for 97.5% 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 2021, 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 2021, we received a total of 45 Indoor Air Quality Certificates for our investment properties, managed properties and office buildings, out of which 24 certificates are of Excellent class.</p>
Aspect A4: Climate change							
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	x			Climate-related Financial Disclosures	Environmental Protection Sustainable Investment - Climate-related Financial Disclosures	
Aspect B1: Employment							
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	x			Promoting Social Inclusion - Diversity and Inclusion	Performance Metrics	#
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	x			Fostering Advancement and Opportunities - Employee Development and Wellness	Performance Metrics	#

2021		Disclosure level			Reporting Location: SR2021	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
Aspect B2: Health and safety								
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	x			Promoting Social Inclusion - Universal Basic Mobility	Performance Metrics	#	
KPI B2.2	Lost days due to work injury.	x			Promoting Social Inclusion - Universal Basic Mobility	Performance Metrics	#	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	x			Promoting Social Inclusion - Universal Basic Mobility	Safety First - Managing Safety Safety First - Staff and Contractor Safety		
Aspect B3: Development and training								
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	x			Fostering Advancement and Opportunities - Employee Development and Wellness	Performance Metrics	#	
KPI B3.2	The average training hours completed per employee by gender and employee category.	x				Performance Metrics	#	
Aspect B4: Labour standards								
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	x			Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Responsible Procurement		There is no risk of child or forced labour occurring within our organisation.
KPI B4.2	Description of steps taken to eliminate such practices when discovered.			x				No such practices have been discovered.
Aspect B5: Supply chain management								
KPI B5.1	Number of suppliers by geographical region.	x				Performance Metrics	#	
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	x			Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Responsible Procurement		
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	x			Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Responsible Procurement		
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	x			Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Responsible Procurement		

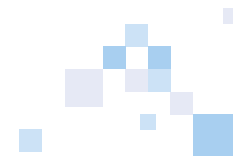
2021	Disclosure level			Reporting Location: SR2021	Reporting Location: Website	External Assurance	Explanation
	Full	Partial	None				
Aspect B6: Product responsibility							
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.			x		Customer Experience - 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.
KPI B6.2	Number of products and service related complaints received and how they are dealt with.		x			Customer Experience - Delivering Excellent Customer Service	
KPI 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.
KPI B6.4	Description of quality assurance process and recall procedures.			x			Product quality and recall is not determined to be a Highly material issue for our organisation.
KPI 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.
Aspect B7: Anti-corruption							
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.	x				Performance Metrics	#
KPI 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	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	x			About MTR - Corporate Governance		
Aspect B8: Community investment							
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	x			Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation	Community Contribution	
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	x			Promoting Social Inclusion - Equal Opportunities	Community Contribution	#

#These KPIs have been assured by KPMG.

Part II: GRI Content Index

GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
GRI 102: General Disclosures 2016									
Organisational Profile									
102-1	Name of the organisation	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment creation and skills development 7.8 Voluntary initiatives for social responsibility				About MTR - Our Business at a Glance			
102-2	Activities, brands, products, and services		Eco 2			About MTR - Our Business at a Glance			
102-3	Location of headquarters					About MTR - Our Business at a Glance			
102-4	Location of operations					About MTR - Our Business at a Glance			
102-5	Ownership and legal form					About MTR - Our Business at a Glance			
102-6	Markets served					About MTR - Our Business at a Glance			
102-7	Scale of the organisation		Eco 1			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			Promoting Social Inclusion - Diversity and Inclusion	Performance Metrics	#	There are no significant variations in employment numbers, such as seasonal variations.
102-9	Supply chain					Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Responsible Procurement	#	
102-10	Significant changes to the organisation and its supply chain								There were no significant changes during the reporting period.
102-11	Precautionary Principle or approach					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	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	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	
102-20	Executive-level responsibility for economic, environmental, and social topics	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	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	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	Principles of Governance - Stakeholder engagement		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			
102-48	Restatements of information								There have been no restatements of information.
102-49	Changes in reporting					About This Report - Materiality			



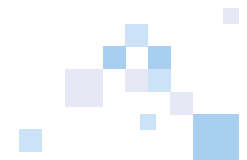
GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
102-50	Reporting period	7.5.3 Types of communication on social responsibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility				About This Report - Report Scope			
102-51	Date of most recent report								MTR Sustainability Report 2020
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			Prosperity - Employment and wealth generation Prosperity - Community and social vitality		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-related Financial Disclosures	Sustainable Investment - Climate-related Financial Disclosures Environmental Protection - Combating Climate Change		
201-4	Financial assistance received from government			Prosperity - Employment and wealth generation	Payment from government/ tax payment (30)	Annual Report 2021 - Investor Relations			

GRI Standards	ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
203: Indirect Economic Impacts 2016								
103	Management approach				Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation	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)	Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation	Community Contribution		
204: Procurement Practices 2016								
103	Disclosure of management approach		Gov 13		Fostering Advancement and Opportunities - Enabling Development of our Business Partners	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	Principles of Governance - Ethical behaviour	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 2021.

GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
300: Environment									
302: Energy 2016									
103	Management approach		Env 1			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures	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)	Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency	Performance Metrics	#	
302-3	Energy intensity	6.5.4 Sustainable resource use				Performance Metrics	#		
302-4	Reduction of energy consumption	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	Env 20			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency			
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-related Financial Disclosures - Strategy			
303: Water and Effluents 2018									
103	Management approach		Env 1			Reducing Greenhouse Gas Emissions - Green and Low-carbon Design	Environmental Protection - Managing our Environmental Footprint Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties		All water is sourced from municipal water supplies.

GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
303-1	Interactions with water as a shared resource	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use			Prevention of pollution (24) Sustainable resource use (25)	Reducing Greenhouse Gas Emissions - Green and Low-carbon Design	Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties		
303-2	Management of water discharge-related impacts						Environmental Protection - The Environment at Our Railway Operations		The Corporation holds a number of water discharge licences which specify the minimum standards and monitoring of water quality.
303-5	Water consumption	6.5.4 Sustainable resource use			Sustainable resource use (25)		Performance Metrics	#	
304: Biodiversity 2016									
103	Management approach		Env 1, Env 2		Biodiversity (27)	Reducing Greenhouse Gas Emissions - Green and Low-carbon Design	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		Planet - Nature loss		Reducing Greenhouse Gas Emissions - Green and Low-carbon Design			
304-3	Habitats protected or restored	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats				Reducing Greenhouse Gas Emissions - Green and Low-carbon Design			
305: Emissions 2016									
103	Management approach		Env 1			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures	Environmental Protection		

GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	Env 7	Planet - Climate change	Climate change (26)	Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency	Performance Metrics	#	
305-2	Energy indirect (Scope 2) GHG emissions	6.5.5 Climate change mitigation and adaptation	Env 7			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency	Performance Metrics	#	
305-3	Other indirect (Scope 3) GHG emissions	6.5.5 Climate change mitigation and adaptation	Env 7			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency	Performance Metrics	#	
306: Waste 2020									
103	Management approach		Gov 15, Env 1			Reducing Greenhouse Gas Emissions - Waste Management	Environmental Protection - Managing our Environmental Footprint Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties		
306-1	Waste generation and significant waste-related impacts	6.5.3 Prevention of pollution			Prevention of pollution (24)	Reducing Greenhouse Gas Emissions - Waste Management	Environmental Protection - Managing our Environmental Footprint Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties		



GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
306-2	Management of significant waste-related impacts	6.5.3 Prevention of pollution			Prevention of pollution (24)	Reducing Greenhouse Gas Emissions - Waste Management	Environmental Protection - Managing our Environmental Footprint Environmental Protection - The Environment at Our Railway Operations Environmental Protection - The Environment at Our Properties		
306-3	Waste generated	6.5.3 Prevention of pollution			Prevention of pollution (24)		Performance Metrics	#	
306-4	Waste diverted from disposal	6.5.3 Prevention of pollution			Prevention of pollution (24)		Performance Metrics	#	
306-5	Waste directed to disposal	6.5.3 Prevention of pollution			Prevention of pollution (24)		Performance Metrics	#	
307: Environmental Compliance 2016									
103	Management approach		Gov 8			Reducing Greenhouse Gas Emissions	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			Fostering Advancement and Opportunities - Enabling Development of our Business Partners	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)	Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Responsible Procurement		



GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
400: Social									
401: Employment 2016									
103	Management approach				Employment practices (19)	Promoting Social Inclusion - Diversity and Inclusion Fostering Advancement and Opportunities - Employee Development and Wellness	Human Capital - Management Approach		
401-1	New employee hires and employee turnover	6.4.3 Employment and employment relationships	Soc 4, Soc 13			Fostering Advancement and Opportunities - Employee Development and Wellness	Performance Metrics	#	
403: Occupational Health and Safety 2018									
103	Management approach		Gov 6, Gov 7, Gov 8, Gov 9, Soc 7			Promoting Social Inclusion - Universal Basic Mobility Fostering Advancement and Opportunities - Employee Development and Wellness	Safety First		
403-1	Occupational health and safety management system	6.4.6 Health and safety at work				Promoting Social Inclusion - Universal Basic Mobility	Safety First - Corporate Safety Management Model		
403-2	Hazard identification, risk assessment, and incident investigation	6.4.6 Health and safety at work				Promoting Social Inclusion - Universal Basic Mobility	Safety First		
403-3	Occupational health services	6.4.6 Health and safety at work				Promoting Social Inclusion - Universal Basic Mobility	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 Human Capital - Staff Consultation and Communication		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 6.8.8 Health	Soc 16, Soc 17	People - Health and well-being	Employee and contractor health and safety (22)	Promoting Social Inclusion - Universal Basic Mobility	Safety First - Staff and Contractor Safety		
403-6	Promotion of worker health	6.4.6 Health and safety at work 6.8.8 Health	Soc 16, Soc 17	People - Health and well-being	Employee and contractor health and safety (22)	Promoting Social Inclusion - Universal Basic Mobility Fostering Advancement and Opportunities - Employee Development and Wellness	Safety First - Staff and Contractor Safety Human Capital - Work-life Balance and Family-friendly Practices		

GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.4.6 Health and safety at work 6.8.8 Health	Soc 16, Soc 17	People - Health and well-being	Employee and contractor health and safety (22)	Promoting Social Inclusion - Universal Basic Mobility	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	People - Health and well-being	Employee and contractor health and safety (22)	Promoting Social Inclusion - Universal Basic Mobility	Performance Metrics	#	We report on this disclosure with breakdown by business units and corporate functions rather than gender because this presentation is more relevant to understanding our businesses.
404: Training and Education 2016									
103	Management approach				Employee development and training (23)	Fostering Advancement and Opportunities - Employee Development and Wellness	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	People - Skills for the future			Performance Metrics	#	
405: Diversity and Equal Opportunity 2016									
103	Management approach				Diversity and equal opportunity (16)	Promoting Social Inclusion - Diversity and Inclusion	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	Principles of Governance - Quality of governing body People - Dignity and equality		Promoting Social Inclusion - Diversity and Inclusion	Corporate Governance Performance Metrics	#	
406: Non-discrimination 2016									
103	Management approach					Promoting Social Inclusion - Diversity and Inclusion	Human Capital - Management Approach		
406-1	Incidents of discrimination and corrective actions taken						Performance Metrics	#	

GRI Standards	ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
413: Local Communities 2016								
103	Management approach		Soc 6			Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation		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)		Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation		Community Contribution
414: Supplier Social Assessment 2016								
103	Management approach		Gov 11, Gov 13, Eco 12	Promoting social responsibility in the value chain (29)		Fostering Advancement and Opportunities - Enabling Development of our Business Partners		Responsible Procurement - Managing Our Supply Chain Responsible Procurement - Supply Chain Assessment
414-2	Negative social impacts in the supply chain and actions taken					Fostering Advancement and Opportunities - Enabling Development of our Business Partners		Responsible Procurement
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 Code of Conduct , 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			Promoting Social Inclusion - Universal Basic Mobility		Safety First - Managing Safety Safety First - Customer Safety

GRI Standards		ISO 26000	UITP	WEF SCM	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2021	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
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)	Promoting Social Inclusion - Universal Basic Mobility	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 privacy policy is available on our customer website.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data						Performance Metrics	#	
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 KPMG.