

# 可持續發展報告指引內容索引

本內容索引包括兩部份：第一部份是香港交易及結算所有限公司《環境、社會及管治報告指引》（「香港交易所ESG指引」）的披露要求，第二部份則是對應GRI標準，和參考國際公共交通聯會（「UITP」）《可持續發展報告指引》、《ISO26000社會責任指引》、世界經濟論壇（「WEF」）的《持份者資本指標》（Stakeholder Capitalism Metrics, 「SCM」），以及國際可持續發展準則委員會（「ISSB」）的《國際財務報告準則》第1號《可持續發展相關財務信息披露的一般要求》（「IFRSS1」）和《國際財務報告準則》第2號《氣候相關披露》（「IFRSS2」）。

## 第一部份：香港交易所ESG指引內容索引

2023年	披露程度			報告位置：2023年可持續發展報告	報告位置：網站	外部審核	解釋
	全面	部份	無				
<b>強制披露要求</b>							
管治架構	x			關於港鐵 — 企業管治 關於港鐵 — 董事局就可持續發展事項的聲明	企業管治		
匯報原則	x			關於本報告 — 重要性評估 可持續發展表現指標	重要性評估 可持續發展表現指標		
匯報範圍	x			關於本報告 — 報告範圍	披露範圍		

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	全面	部份	無					
一般披露								
A. 環境								
層面 A1： 排放物	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律規例的資料。		x		減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益  與氣候和自然相關的披露 — 氣候變化 — 策略  可持續發展表現指標	減少溫室氣體排放  可持續發展表現指標	#	根據我們的重要性評估結果，我們的《可持續發展報告》專注於溫室氣體 (GHG) 排放和廢物的管理。但請注意，有關二氧化氮、二氧化硫和粒狀物排放量及土地排放的政策和法律合規屬於我們環境管理流程 (包括環境影響評估和環境管理系統) 的範圍。
層面 A2： 資源使用	有效使用資源 (包括能源、水及其他原材料) 的政策。	x			減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益  與氣候和自然相關的披露 — 氣候變化 — 策略	減少溫室氣體排放		
層面 A3： 環境及天然資源	減低發行人對環境及天然資源造成重大影響的政策。	x			減少溫室氣體排放 — 環保及低碳設計	減少溫室氣體排放		
層面 A4： 氣候變化	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	x			與氣候和自然相關的披露 — 氣候變化 — 策略	減少溫室氣體排放  氣候變化及生物多樣性 — 氣候變化		
B. 社會								
層面 B1： 僱傭	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：(a) 政策；及 (b) 遵守對發行人有重大影響的法律及規例的資料。	x			促進社會共融 — 多元及共融  推動發展機遇 — 員工發展與健康  可持續發展表現指標	企業管治 — 政策  社會共融  發展與機遇  可持續發展表現指標	#	
層面 B2： 健康與安全	有關提供安全工作環境及保障僱員避免職業性危害的：(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	x			促進社會共融 — 基本出行服務  可持續發展表現指標	企業管治 — 政策  社會共融  可持續發展表現指標	#	

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層面B3：發展及培訓	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	x			推動發展機遇 — 員工發展與健康	企業管治 — 政策發展與機遇		
層面B4：勞工準則	有關防止童工或強制勞工的：(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	x			推動發展機遇 — 促進業務夥伴的發展 可持續發展表現指標	企業管治 — 政策發展與機遇 可持續發展表現指標	#	
層面B5：供應鏈管理	管理供應鏈的環境及社會風險政策。	x			推動發展機遇 — 促進業務夥伴的發展	企業管治 — 政策發展與機遇		
層面B6：產品責任	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：(a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	x			促進社會共融 — 基本出行服務 可持續發展表現指標	企業管治 — 政策 顧客服務 社會共融 可持續發展表現指標	#	所有住宅物業的銷售符合相關法律法規，包括香港《一手住宅物業銷售條例》(第621章)。
層面B7：反貪污	有關防止賄賂、勒索、欺詐及洗黑錢的：(a) 政策；及 (b) 遵守對發行人有重大影響的法律及規例的資料。	x			關於港鐵 — 企業管治 可持續發展表現指標	企業管治 — 政策 可持續發展表現指標	#	
層面B8：社區投資	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	x			促進社會共融 — 平等機會	企業管治 — 政策 社會共融 發展與機遇		
<b>關鍵績效指標</b>								
<b>A. 環境</b>								
<b>層面A1：排放物</b>								
KPIA1.1	排放物種類及相關排放數據。			x				來自氣體燃料和車輛的二氧化氮、二氧化硫和粒狀物排放量並未識別為港鐵的高重要性議題。
KPIA1.2	直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	x			減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益 可持續發展表現指標	可持續發展表現指標	#	

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KPIA1.3	所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	x			可持續發展表現指標	可持續發展表現指標	#	
KPIA1.4	所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。		x		減少溫室氣體排放 — 廢物管理 可持續發展表現指標	可持續發展表現指標	#	根據我們的重要性評估結果，我們的《可持續發展報告》提供有關鐵路延綫項目產生的建築及一般廢物，以及從鐵路業務回收的金屬的資料。我們正在進行中期工作，以提供有關廢物分類的更多資料。
KPIA1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟。	x			港鐵的環境及社會目標 減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益 與氣候和自然相關的披露 — 氣候變化 — 指標和目標	減少溫室氣體排放 氣候變化		
KPIA1.6	描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。		x		減少溫室氣體排放 — 廢物管理	減少溫室氣體排放		在主要與廢油和舊電池有關的化學廢物方面，港鐵遵守香港《廢物處置(化學廢物)(一般)規例》(第354章)，並與持有香港特別行政區環境保護署(環保署)規定的有效化學廢物收集商牌照的註冊承建商合作。
<b>層面A2：資源使用</b>								
KPIA2.1	按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	x			減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益 可持續發展表現指標	可持續發展表現指標	#	
KPIA2.2	總耗水量及密度(如以每產量單位、每項設施計算)。		x		可持續發展表現指標	可持續發展表現指標	#	

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KPIA2.3	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	x			港鐵的環境及社會目標 減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益 與氣候和自然相關的披露 — 氣候變化 — 指標和目標	減少溫室氣體排放 氣候變化		
KPIA2.4	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	x			減少溫室氣體排放 — 環保及低碳設計	減少溫室氣體排放		
KPIA2.5	製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位估量。			x				使用包裝材料並未識別為港鐵公司的高重要性議題。
<b>層面A3：環境及天然資源</b>								
KPIA3.1	減低發行人對環境及天然資源造成重大影響的政策。	x			減少溫室氣體排放 — 環保及低碳設計	減少溫室氣體排放		<p>我們嚴格遵守法定要求及定期監察噪音水平，並於必要時採取適當的緩解措施。香港客運服務業務單位在2023年共接獲260宗與噪音有關的投訴，佔全年接獲與環境有關的所有投訴98%。我們已檢視了所有收到的投訴，並採取了適切及可行的措施，緩解和減少噪音的滋擾。</p> <p>我們根據環保署發出的《管理空調公共運輸設施內空氣質素專業守則—鐵路》（只提供英文版本），積極監察鐵路網絡沿綫設施的室內空氣質素，以確保有足夠通風。2023年，我們的車站及列車在客流量高峰時段的二氧化碳濃度，低於2,500百萬分之一（每小時平均濃度）的水平，符合環保署的守則要求之第一級準則。截至2023年，我們的投資物業、管理物業和辦公大樓共獲頒18張室內空氣質素證書（IndoorAirQualityCertificate），其中16張證書為「卓越級」。</p>

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	全面	部份	無				
<b>層面 A4：氣候變化</b>							
KPIA4.1	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	x			與氣候和自然相關的披露 — 氣候變化	減少溫室氣體排放 氣候變化	
<b>B. 社會</b>							
<b>層面 B1：僱傭</b>							
KPIB1.1	按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	x			促進社會共融 — 多元及共融 可持續發展表現指標	可持續發展表現指標	#
KPIB1.2	按性別、年齡組別及地區劃分的僱員流失比率。	x			推動發展機遇 — 員工發展與健康 可持續發展表現指標	可持續發展表現指標	#
<b>層面 B2：健康與安全</b>							
KPIB2.1	過去三年（包括匯報年度）每年因工亡故的人數及比率。	x			促進社會共融 — 基本出行服務 可持續發展表現指標	可持續發展表現指標	#
KPIB2.2	因工傷損失工作日數。	x			促進社會共融 — 基本出行服務 可持續發展表現指標	可持續發展表現指標	#
KPIB2.3	描述所採納的職業健康與安全措施，以及相關執行及監察方法。	x			促進社會共融 — 基本出行服務	社會共融 發展與機遇	
<b>層面 B3：發展及培訓</b>							
KPIB3.1	按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	x			可持續發展表現指標	可持續發展表現指標	#
KPIB3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	x			推動發展機遇 — 員工發展與健康 可持續發展表現指標	可持續發展表現指標	#

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<b>層面B4：勞工準則</b>							
KPIB4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。	x			推動發展機遇 — 促進業務夥伴的發展	發展與機遇	港鐵公司並沒有童工或強制勞工的風險。
KPIB4.2	描述在發現違規情況時消除有關情況所採取的步驟。			x			未發現有關情況。
<b>層面B5：供應鏈管理</b>							
KPIB5.1	按地區劃分的供應商數目。	x			可持續發展表現指標	可持續發展表現指標	#
KPIB5.2	描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	x			推動發展機遇 — 促進業務夥伴的發展	發展與機遇	
KPIB5.3	描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	x			推動發展機遇 — 促進業務夥伴的發展	發展與機遇	
KPIB5.4	描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	x			推動發展機遇 — 促進業務夥伴的發展	發展與機遇	
<b>層面B6：產品責任</b>							
KPIB6.1	已售或已運送產品總數中因安全與健康理由而須回收的百分比。			x		顧客服務	此關鍵績效指標與我們的業務無關。我們報告運輸服務交付表現，以證明我們致力為顧客提供安全可靠的服務。
KPIB6.2	接獲關於產品及服務的投訴數目以及應對方法。	x				顧客服務	
KPIB6.3	描述與維護及保障知識產權有關的慣例。			x			知識產權並未識別為港鐵公司的高重要性議題。
KPIB6.4	描述質量檢定過程及產品回收程序。			x			產品質量及回收並未識別為港鐵公司的高重要性議題。
KPIB6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。	x			可持續發展表現指標	顧客服務 可持續發展表現指標	# 我們的《私隱政策》可在港鐵公司顧客網站查閱。

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<b>層面B7：反貪污</b>							
KPIB7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	x			可持續發展表現指標	可持續發展表現指標	#
KPIB7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	x			關於港鐵 — 道德與誠信	企業管治 — 政策	
KPIB7.3	描述向董事及員工提供的反貪污培訓。	x			關於港鐵 — 道德與誠信		
<b>層面B8：社區投資</b>							
KPIB8.1	專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	x			促進社會共融 — 平等機會 推動發展機遇 — 未來技能及創新方案	社會共融 發展與機遇	
KPIB8.2	在專注範疇所動用資源（如金錢或時間）。	x			促進社會共融 — 平等機會 推動發展機遇 — 未來技能及創新方案 可持續發展表現指標	社會共融 發展與機遇 可持續發展表現指標	#

# 該等關鍵績效指標已由畢馬威會計師事務所審核。



## 第二部份：GRI 內容索引

GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置： 2023年可持續發展報告	報告位置： 網站	外部審核	備註， 包括缺漏的原因
<b>GRI 2：一般披露 2021</b>								
<b>組織及其報告實務</b>								
2-1	組織細節				關於港鐵 — 業務概覽			
2-2	可持續發展報告中包含的實體	7.3.3 組織的影響範圍			關於本報告 — 報告範圍	報告框架		
2-3	報告期、頻率和聯絡人				關於本報告			
2-4	資訊重編							無資訊重編。
2-5	外部審核	7.6.2 提高報告和社會責任宣告的可信度	管治 3		關於本報告 — 報告範圍 獨立審核報告		#	
<b>活動和工人</b>								
2-6	活動、價值鏈和其他業務夥伴關係		經濟 1、 經濟 2		關於港鐵 — 業務概覽 關於港鐵 — 可持續的財政能力 推動發展機遇 — 促進業務夥伴的發展 可持續發展表現指標	發展與機遇 可持續發展表現指標	#	
2-7	員工	6.4.3 僱傭和僱傭關係 6.8.5 創造就業和技能發展	社會 13、 社會 14		促進社會共融 — 多元及共融 可持續發展表現指標	社會共融 發展與機遇 可持續發展表現指標	#	就業人數方面無顯著差異，例如季節性變化。
2-8	非僱員的工人		經濟 16		關於港鐵 — 業務概覽			未有報告期內非僱員工人的資料。

GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因	
<b>管治</b>									
2-9	管治架構和組成	6.2 組織管治	管治1、 管治2	組織管治架構與過程 (1)	關於港鐵 — 企業管治	企業管治			
2-10	最高管治機構的提名和遴選	7.4.3 在組織的管治、制度和程序中建立社會責任				請參閱港鐵公司年報			
2-11	最高管治機構主席					請參閱港鐵公司年報			
2-12	最高管治機構在監督影響管理方面的作用					關於港鐵 — 企業管治	企業管治		
2-13	管理影響責任的授權					關於港鐵 — 企業管治	企業管治		
2-14	最高管理機構在可持續發展報告中的角色					關於港鐵 — 企業管治	企業管治		
2-15	利益衝突				6.2 組織管治		請參閱港鐵公司年報		
2-16	重大問題的溝通					關於港鐵 — 持份者參與	持份者參與		
2-17	最高管治機構的集體知識					請參閱港鐵公司年報			
2-18	對最高管治機構表現的評價					請參閱港鐵公司年報			
2-19	薪酬政策			請參閱港鐵公司年報					
2-20	確定薪酬的程序			請參閱港鐵公司年報					
2-21	年度總薪酬比率						請參閱薪酬委員會報告中的薪酬政策。		

GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因
<b>策略、政策和實踐</b>								
2-22	關於可持續發展策略的聲明	7.4.2 設定組織的社會責任方向				主席的話 行政總裁的話		
2-23	政策承諾	4.4 道德行為	管治5、 管治10、 管治11	公平營運 (2)	關於港鐵 — 企業管治	企業管治		
2-24	融入政策承諾	6.6.3 反貪污						
2-25	補救負面影響的流程							
2-26	尋求建議和提出關注的機制							
2-27	遵守法律法規	4.6 尊重法治		組織管治架構與過程 (1)	可持續發展表現指標	企業管治 可持續發展表現指標	#	
2-28	協會的會員資格					協作參與		
<b>持份者參與</b>								
2-29	持份者參與的方針	5.3 持份者識別和參與	管治6	管治原則 — 持份者參與		關於港鐵 — 持份者參與	持份者參與	
2-30	集體談判協定		管治6、 管治11、 社會3				發展與機遇	
<b>GRI 3: 重大主題 2021</b>								
3-1	確定重大主題的過程	7.3.2 確定核心主題和議題對組織的相關性和重要性 7.3.4 確定解決問題的優先次序				關於港鐵 — 重要性評估	重要性評估	
3-2	重大主題清單					關於港鐵 — 重要性評估	重要性評估	

GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因
<b>200: 經濟</b>								
<b>GRI 203: 間接經濟影響 2016</b>								
3-3	重大主題管理			獲得基本服務 (12)	促進社會共融 — 平等機會 推動發展機遇 — 未來技能及創新方案	社會共融 發展與機遇		
203-1	支援的基礎設施投資和服務	6.3.9 經濟、社會及文化權利 6.8.1-6.8.2 社區參與和發展 6.8.7 創造財富和收入 6.8.9 社會投資		獲得基本服務 (12)	促進社會共融 — 平等機會 推動發展機遇 — 未來技能及創新方案	社會共融 發展與機遇		
203-2	重大間接經濟影響							
<b>GRI 205: 反貪污 2016</b>								
3-3	重大主題管理		管治 12	反貪污 (3)	關於港鐵 — 企業管治	企業管治		
205-1	評估與貪污有關風險的營運	6.6.1-6.6.2 公平營運慣例 6.6.3 反貪污	管治原則 — 道德行為	反貪污 (3)	關於港鐵 — 企業管治	企業管治		
205-2	有關反貪污政策和程序的溝通和培訓				推動發展機遇 — 促進業務夥伴的發展	企業管治		
205-3	已確認的貪污事件和採取的行動				關於港鐵 — 企業管治	企業管治		
					可持續發展表現指標	可持續發展表現指標	#	
<b>GRI 206: 反競爭行為 2016</b>								
3-3	重大主題管理			公平競爭 (5)	關於港鐵 — 企業管治	企業管治		
206-1	反競爭行為、反壟斷和壟斷慣例的法律行動	6.6.1-6.6.2 公平營運慣例 6.6.5 公平競爭 6.6.7 尊重產權		公平競爭 (5)				港鐵於2023年並無涉及有關反競爭行為、反壟斷和壟斷慣例的法律訴訟。

GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因
<b>300: 環境</b>								
<b>GRI 302: 能源 2016</b>								
3-3	重大主題管理		環境 1	可持續地運用資源 (25) 氣候變化 (26)	減少溫室氣體排放 — 減少碳排放、 採用潔淨能源及提升能源效益 與氣候和自然相關的披露 — 氣候變化	減少溫室氣體排放 氣候變化		
302-1	組織內的能源消耗	6.5.4 可持續地運用資源 6.5.5 氣候變化緩解和適應	環境 3、 環境 4、 環境 20	可持續地運用資源 (25) 氣候變化 (26)	減少溫室氣體排放 — 減少碳排放、 採用潔淨能源及提升能源效益 可持續發展表現指標	可持續發展表現指標	#	
302-2	組織外部的能源消耗				減少溫室氣體排放 — 減少碳排放、 採用潔淨能源及提升能源效益 可持續發展表現指標	可持續發展表現指標	#	
302-3	能源強度				可持續發展表現指標	可持續發展表現指標	#	
302-4	降低能源消耗量							
302-5	降低產品和服務的能源需求				減少溫室氣體排放 — 減少碳排放、 採用潔淨能源及提升能源效益 與氣候和自然相關的披露 — 氣候變化			
<b>GRI 303: 水資源及污水 2018</b>								
3-3	重大主題管理		環境 1	預防污染 (24) 可持續地運用資源 (25)	減少溫室氣體排放 — 環保及低碳設計	減少溫室氣體排放		所有用水均來自市政供水。
303-1	與水作為共享資源的相互作用	6.5.3 防止污染 6.5.4 可持續地運用資源		預防污染 (24) 可持續地運用資源 (25)	減少溫室氣體排放 — 環保及低碳設計	減少溫室氣體排放		
303-2	管理與水排放有關的影響					減少溫室氣體排放		港鐵持有數個污水排放牌照，當中訂明水質的最低標準及監察。

GRI 標準		ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因
303-3	取水	6.5.4 可持續地運用資源			預防污染 (24)				所有用水均來自市政供水。
303-4	排水	6.5.4 可持續地運用資源			預防污染 (24)				港鐵持有數個污水排放牌照, 當中訂明水質的最低標準及監察。
303-5	耗水量	6.5.4 可持續地運用資源			可持續地運用資源 (25)	可持續發展表現指標	可持續發展表現指標	#	
<b>GRI 305: 排放 2016</b>									
3-3	重大主題管理		環境 1		氣候變化 (26)	減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益 與氣候和自然相關的披露 — 氣候變化	減少溫室氣體排放		
305-1	直接 (範圍1) 溫室氣體排放	6.5.5 氣候變化緩解和適應	環境 7	地球 — 氣候變化	氣候變化 (26)	減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益 可持續發展表現指標	可持續發展表現指標	#	
305-2	能源間接 (範圍2) 溫室氣體排放								
305-3	其他間接 (範圍3) 溫室氣體排放								
305-4	溫室氣體排放強度								
305-5	減少溫室氣體排放								減少溫室氣體排放 — 減少碳排放、採用潔淨能源及提升能源效益
<b>GRI 306: 廢物 2020</b>									
3-3	重大主題管理		管治15、環境 1		預防污染 (24)	減少溫室氣體排放 — 廢物管理	減少溫室氣體排放		
306-1	廢物產生和與廢物有關的重大影響	6.5.3 防止污染			預防污染 (24)	減少溫室氣體排放 — 廢物管理	減少溫室氣體排放		
306-2	管理與廢物有關的重大影響								
306-3	產生的廢物	6.5.3 防止污染			預防污染 (24)	可持續發展表現指標	可持續發展表現指標	#	
306-4	從棄置中轉移的廢物								
306-5	直接棄置的廢物								

GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因
<b>400: 社會</b>								
<b>GRI 403: 職業健康與安全 2018</b>								
3-3	重大主題管理		管治6、管治7、管治8、管治9、社會7	員工及承辦商的健康及安全 (22)	促進社會共融 — 基本出行服務 推動發展機遇 — 員工發展與健康	社會共融		
403-1	職業健康安全管理體系	6.4.6 職業健康和安			促進社會共融 — 基本出行服務	社會共融		
403-2	危害識別、風險評估和事件調查	6.4.6 職業健康和安			促進社會共融 — 基本出行服務	社會共融		
403-3	職業健康服務	6.4.6 職業健康和安			促進社會共融 — 基本出行服務	社會共融		
403-4	有關職業健康與安全之工人參與、諮商與溝通	6.4.6 職業健康和安				社會共融 發展與機遇		工人的健康和安透過正式的協商機制商討，包括代表全體員工的聯席協商會。
403-5	有關職業健康與安全之工人訓練	6.4.6 職業健康和安 6.8.8 健康	社會16、 社會17	人們 — 身心健康	員工及承辦商的健康及安全 (22)	促進社會共融 — 基本出行服務	社會共融	
403-6	促進工人健康							
403-7	預防和減輕與業務關係直接相關聯的職業健康及安全的影響							
403-8	職業健康與安全管理體系涵蓋的工人							
403-9	職業傷害	6.4.6 職業健康和安	社會16、 社會17	人們 — 身心健康	員工及承辦商的健康及安全 (22)	促進社會共融 — 基本出行服務	可持續發展表現指標	#
403-10	與工作有關的疾病	6.8.8 健康				可持續發展表現指標		我們按業務單位及企業職能而非性別報告此項披露。以此方式與港鐵公司的業務更相關。

GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因
<b>GRI 404: 培訓和教育 2016</b>								
3-3	重大主題管理			員工發展及培訓 (23)	推動發展機遇 — 員工發展與健康	發展與機遇		
404-1	每位員工每年的平均培訓時數	6.4.7 職場中的人力資源發展和培訓	社會 8	人們 — 未來技能	員工發展及培訓 (23)	推動發展機遇 — 員工發展與健康 可持續發展表現指標	#	
404-2	提高員工技能和過渡援助的計劃	6.4.7 職場中的人力資源發展和培訓	社會 8	人們 — 未來技能	員工發展及培訓 (23)	推動發展機遇 — 員工發展與健康		
404-3	接受定期績效和職業發展評估的員工百分比	6.4.7 職場中的人力資源發展和培訓	社會 8	人們 — 未來技能	員工發展及培訓 (23)	推動發展機遇 — 員工發展與健康	發展與機遇	
<b>GRI 405: 多元化與平等機會 2016</b>								
3-3	重大主題管理			多元化及平等機會 (16)	促進社會共融 — 多元及共融	發展與機遇		
405-1	管治機構和員工的多元化	6.2.3 決策流程和架構 6.3.7 歧視和弱勢群體 6.3.10 職場基本原則和權利 6.4.3 僱傭和僱傭關係	社會 13	管治原則 — 管治機構質素 人們 — 尊嚴及平等	多元化及平等機會 (16)	促進社會共融 — 多元及共融 可持續發展表現指標	#	
405-2	男女基本工資和報酬比率	6.3.7 歧視和弱勢群體 6.3.10 職場基本原則和權利 6.4.3 僱傭和僱傭關係	社會 13	人們 — 尊嚴及平等	多元化及平等機會 (16)			未有報告期內男女基本工資報酬比率的資料。請參閱薪酬委員會報告中的薪酬政策以了解更多詳情。



GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因
<b>GRI 406: 不歧視 2016</b>								
3-3	重大主題管理			多元化及平等機會 (16)	促進社會共融 — 多元及共融	發展與機遇		
406-1	歧視事件和採取的糾正措施			多元化及平等機會 (16)	可持續發展表現指標	可持續發展表現指標	#	
<b>GRI 413: 當地社區 2016</b>								
3-3	重大主題管理		社會 6	預防污染 (24) 社區參與和發展 (31)	促進社會共融 — 基本出行服務 推動發展機遇 — 未來技能及創新方案	社會共融 發展與機遇		
413-1	與當地社區參與、影響評估和發展計劃相結合的營運	6.3.9 經濟、社會及文化權利 6.5.1-6.5.2 環境	社會 15	社區參與和發展 (31)	促進社會共融 — 平等機會 推動發展機遇 — 未來技能及創新方案	發展與機遇		
413-2	對當地社區產生重大實際和潛在負面影響的營運	6.5.3 防止污染 6.8 社區參與和發展		預防污染 (24) 社區參與和發展 (31)	促進社會共融 — 平等機會 推動發展機遇 — 未來技能及創新方案 減少溫室氣體排放 — 廢物管理	發展與機遇 減少溫室氣體排放		
<b>GRI 415: 公共政策 2016</b>								
3-3	重大主題管理			負責任的政治參與 (4)				
415-1	政治捐助	6.6.1-6.6.2 公平營運慣例 6.6.4 負責任的政治參與		負責任的政治參與 (4)				根據港鐵公司《工作操守指引》所述的政策，我們不會在香港或任何其他地方作出政治捐獻。

GRI 標準	ISO 26000	UITP	WEF SCM	港鐵匯報的可持續發展議題 (議題編號)	報告位置: 2023年可持續發展報告	報告位置: 網站	外部審核	備註, 包括缺漏的原因
<b>GRI 416: 顧客健康與安全 2016</b>								
3-3	重大主題管理		管治8、 管治9	顧客的健康及安全 (8)	促進社會共融 — 基本出行服務	社會共融		
416-1	評估產品和服務類別的健康與安全影響	6.7 消費者議題 6.7.4 保護消費者的健康及安全 6.8.8 健康		顧客教育 (7) 顧客的健康及安全 (8)	促進社會共融 — 基本出行服務 可持續發展表現指標	社會共融 可持續發展表現指標	#	
416-2	涉及產品和服務的健康與安全影響的違規事件	4.6 尊重法治 6.7 消費者議題 6.7.4 保護消費者的健康及安全 6.8.8 健康	社會3	組織管治架構與過程 (1) 顧客的健康及安全 (8)	促進社會共融 — 基本出行服務 可持續發展表現指標	可持續發展表現指標	#	
<b>GRI 417: 行銷與標示 2016</b>								
3-3	重大主題管理		社會3	公平營銷 (6)		社會共融		
417-1	產品和服務資訊與標示的要求	4.6 尊重法治		公平營銷 (6)				所有住宅物業的銷售符合相關法律法規，包括香港《一手住宅物業銷售條例》(第621章)。
417-2	未遵循產品與服務之資訊與標示相關法規的事件	4.6 尊重法治 6.7 消費者議題	社會3	組織管治架構與過程 (1)	可持續發展表現指標	可持續發展表現指標	#	
417-3	未遵循行銷傳播相關法規的事件			公平營銷 (6)				
<b>GRI 418: 客戶隱私 2016</b>								
3-3	重大主題管理		管治11	顧客資料保護和私隱 (11)				可在我們的顧客網站查閱港鐵的《私隱政策》。
418-1	經證實侵犯客戶隱私或遺失客戶資料的投訴		管治11	顧客資料保護和私隱 (11)	可持續發展表現指標	可持續發展表現指標	#	

#該等關鍵績效指標已由畢馬威會計師事務所審核。

### Part III: ISSB Standards Content Index

Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
<b>ISSB's IFRS S1 General Requirement for Disclosure of Sustainability-related Financial Information</b>				
<b>Governance</b>				
IFRS S1-27(a)	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities, including information about:		<a href="#">About MTR - Corporate Governance</a> <a href="#">About MTR - Board's Statement regarding Sustainability Matters</a>	<a href="#">Corporate Governance</a>
	(i) How responsibilities for sustainability-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	<a href="#">Corporate Governance - Corporate Governance Report - The Board of Directors</a>		
	(ii) How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to sustainability-related risks and opportunities.	<a href="#">Corporate Governance - Corporate Governance Report - The Board of Directors</a>		
	(iii) How and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities.	<a href="#">Corporate Governance - Corporate Governance Report - Corporate Governance Code Compliance</a>		
	(iv) How the body(s) or individual(s) takes into account sustainability-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	<a href="#">Corporate Governance - Corporate Governance Report - Risk Management and Internal Control Systems</a>		
	(v) How the body(s) or individual(s) oversees the setting of targets related to sustainability-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	<a href="#">Corporate Governance - Remuneration Committee Report</a>		
IFRS S1-27(b)	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities, including information about:			
	(i) Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee.	<a href="#">Corporate Governance - Corporate Governance Report - The Board of Directors</a>		
	(ii) Whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.			

Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
<b>Strategy</b>				
<b>Sustainability-related Risks and Opportunities</b>				
IFRS S1-30(a)	Sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">About This Report - Materiality Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	<a href="#">Materiality Assessment</a>
IFRS S1-30(b)	The time horizons—short, medium or long term—over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	
IFRS S1-30(c)	How the entity defines “short term”, “medium term” and “long term” and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	
<b>Business Model and Value Chain</b>				
IFRS S1-32(a)	A description of the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain.			
IFRS S1-32(b)	A description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated.	<a href="#">Overview - CEO'S Review of Operations and Outlook</a>	<a href="#">About MTR - MTR's Value Chain</a>	
<b>Strategy and Decision-making</b>				
IFRS S1-33(a)	How the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making.		<a href="#">MTR's Environmental and Social Objectives</a>	<a href="#">Environmental &amp; Social Objectives</a>
IFRS S1-33(b)	The progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information.			<a href="#">Performance of the KPIs in 2023</a>
IFRS S1-33(c)	Trade-offs between sustainability-related risks and opportunities that the entity considered.			
<b>Financial Position, Financial Performance and Cash Flows</b>				
IFRS S1-34(a)	The effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects).		<a href="#">About MTR - Sustainable Finance</a>	<a href="#">Financial Sustainability</a>
IFRS S1-34(b)	The anticipated effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how sustainability-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).		<a href="#">About MTR - ESG Fund</a>	<a href="#">Financial Sustainability</a>
IFRS S1-35(a)	Quantitative and qualitative information about how sustainability-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.		<a href="#">About MTR - Sustainable Finance</a>	<a href="#">Financial Sustainability</a>



Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S1-35(b)	Quantitative and qualitative information about the sustainability-related risks and opportunities identified for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.			
IFRS S1-35(c)	Quantitative and qualitative information about how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage sustainability related risks and opportunities, taking into consideration:		<a href="#">About MTR - ESG Fund</a>	<a href="#">Financial Sustainability</a>
	(i) Its investment and disposal plans, including plans the entity is not contractually committed to.			
	(ii) Its planned sources of funding to implement its strategy.			
IFRS S1-35(d)	Quantitative and qualitative information about how the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities.			
<b>Resilience</b>				
IFRS S1-41	A qualitative and, if applicable, quantitative assessment of the resilience of its strategy and business model in relation to its sustainability-related risks, including information about how the assessment was carried out and its time horizon.		<a href="#">About This Report - Materiality</a> <a href="#">Promoting Social Inclusion - Universal Basic Mobility - Managing Safety</a>	<a href="#">Materiality Assessment</a> <a href="#">Social Inclusion</a>
<b>Risk Management</b>				



Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S1-44(a)	The processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks, including information about:			
	(i) The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">About This Report - Materiality</a>	<a href="#">Materiality Assessment</a>
	(ii) Whether and how the entity uses scenario analysis to inform its identification of sustainability-related risks.		<a href="#">Promoting Social Inclusion - Universal Basic Mobility - Managing Safety</a> <a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	<a href="#">Climate Change</a>
	(iii) How the entity assesses the nature, likelihood and magnitude of the effects of those risks.	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">About This Report - Materiality</a>	<a href="#">Materiality Assessment</a>
	(iv) Whether and how the entity prioritises sustainability-related risks relative to other types of risk.			
	(v) How the entity monitors sustainability-related risks.	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">About MTR - Board's Statement regarding Sustainability Matters</a>	
	(vi) Whether and how the entity has changed the processes it uses compared with the previous reporting period.	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">About This Report - Materiality</a>	<a href="#">Materiality Assessment</a>



Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S1-44(b)	The processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities.	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">About This Report - Materiality</a>	<a href="#">Materiality Assessment</a>
IFRS S1-44(c)	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process.			
<b>Metrics and Targets</b>				
IFRS S1-46(a)	Metrics required by an applicable IFRS Sustainability Disclosure Standard for each sustainability-related risk and opportunity that could reasonably be expected to affect the entity's prospects.			
IFRS S1-46(b)	Metrics the entity uses to measure and monitor that sustainability-related risk or opportunity and its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation.		<a href="#">MTR's Environmental and Social Objectives</a> <a href="#">Climate-related and Nature-related Disclosures - Climate Change - Metrics and Targets</a>	<a href="#">Environmental &amp; Social Objectives</a> <a href="#">Climate Change</a>
IFRS S1-51(a)	The metric used to set the target and to monitor progress towards reaching the target.		<a href="#">MTR's Environmental and Social Objectives</a>	<a href="#">Environmental &amp; Social Objectives</a> <a href="#">Climate Change</a>
IFRS S1-51(b)	The specific quantitative or qualitative target the entity has set or is required to meet.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Metrics and Targets</a>	
IFRS S1-51(c)	The period over which the target applies.			
IFRS S1-51(d)	The base period from which progress is measured.			
IFRS S1-51(e)	Any milestones and interim targets.			
IFRS S1-51(f)	Performance against each target and an analysis of trends or changes in the entity's performance.			
IFRS S1-51(g)	Any revisions to the target and an explanation for those revisions.			
<b>ISSB's IFRS S2 Climate-related Disclosures</b>				
<b>Governance</b>				



Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website	
IFRS S2-6(a)	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:				
	(i) How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	<a href="#">Corporate Governance - Corporate Governance Report - The Board of Directors</a>	<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Governance</a>	<a href="#">Corporate Governance</a>	
	(ii) How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities.	<a href="#">Corporate Governance - Corporate Governance Report - The Board of Directors</a>			
	(iii) How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.	<a href="#">Corporate Governance - Corporate Governance Report - The Board of Directors</a>			
	(iv) How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	<a href="#">Corporate Governance - Corporate Governance Report - Risk Management and Internal Control Systems</a>	<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Governance</a>		
(v) How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	<a href="#">Corporate Governance - Remuneration Committee Report</a>				
IFRS S2-6(b)	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:			<a href="#">Corporate Governance</a>	
	(i) Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee.	<a href="#">Corporate Governance - Corporate Governance Report - The Board of Directors</a>	<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Governance</a>		
	(ii) Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.				

Strategy







Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S2-9 (a)	The climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	
IFRS S2-9 (b)	The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain.			
IFRS S2-9 (c)	The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan.			
IFRS S2-9 (d)	The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning.			
IFRS S2-9 (e)	The climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities.			<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Strategy</a>
<b>Climate-related Risks and Opportunities</b>				
IFRS S2-10(a)	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	
IFRS S2-10(b)	For each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.			
IFRS S2-10(c)	For each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur.			
IFRS S2-10(d)	How the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.			
<b>Business Model and Value Chain</b>				
IFRS S2-13(a)	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	
IFRS S2-13(b)	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated.			
<b>Strategy and Decision-making</b>				



Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S2-14(a)	<p>How the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation, including the information about:</p> <p>(i) current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities.</p> <p>(ii) current and anticipated direct mitigation and adaptation efforts.</p> <p>(iii) current and anticipated indirect mitigation and adaptation efforts.</p> <p>(iv) any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.</p> <p>(v) How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described.</p>		<p><a href="#">Reducing Greenhouse Gas Emissions - Carbon Reduction Targets</a></p> <p><a href="#">Reducing Greenhouse Gas Emissions - Carbon Reduction Targets</a> <a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a></p> <p><a href="#">Reducing Greenhouse Gas Emissions - Carbon Reduction Targets</a></p> <p><a href="#">Reducing Greenhouse Gas Emissions - Carbon Reduction Targets</a></p> <p><a href="#">Reducing Greenhouse Gas Emissions - Carbon Reduction Targets</a> <a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a></p>	<p><a href="#">Climate Change</a></p> <p><a href="#">Climate Change</a></p>
IFRS S2-14(b)	Information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with 14(a).		<a href="#">About MTR - Sustainable Finance</a>	<a href="#">Financial Sustainability</a>
IFRS S2-14(c)	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with 14(a).		<a href="#">MTR's Environmental and Social Objectives</a>	<a href="#">Environmental and Social Objectives</a>

**Financial Position, Financial Performance and Cash Flows**





Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S2-15(a)	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a> <a href="#">Performance Metrics</a>	<a href="#">Performance Metrics</a>
IFRS S2-15(b)	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning.			
IFRS S2-16(a)	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.		<a href="#">Performance Metrics</a>	<a href="#">Performance Metrics</a>
IFRS S2-16(b)	The climate-related risks and opportunities identified in for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.			
IFRS S2-16(c)	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:		<a href="#">About MTR - ESG Fund</a>	<a href="#">Financial Sustainability</a>
	(i) Its investment and disposal plans, including plans the entity is not contractually committed to.			
	(ii) Its planned sources of funding to implement its strategy.			
IFRS S2-16(d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.			

#### Climate Resilience



Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S2-22(a)	The entity's assessment of its climate resilience as at the reporting date, including:			
	(i) The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis.			
	(ii) The significant areas of uncertainty considered in the entity's assessment of its climate resilience.			
	(iii) The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including:		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Strategy</a>	
	(1) The availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities.			
	(2) the entity's ability to redeploy, repurpose, upgrade or decommission existing assets.			
(3) the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.				





Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S2-22(b)	<p>How and when the climate-related scenario analysis was carried out, including the information about:</p> <p>(i) The inputs the entity used, including:</p> <p>(1) Which climate-related scenarios the entity used for the analysis and the sources of those scenarios.</p> <p>(2) Whether the analysis included a diverse range of climate-related scenarios.</p> <p>(3) Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.</p> <p>(4) Whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change.</p> <p>(5) Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.</p> <p>(6) The time horizons the entity used in the analysis.</p> <p>(7) What scope of operations the entity used in the analysis.</p> <p>(ii) The key assumptions the entity made in the analysis, including assumptions about:</p> <p>(1) Climate-related policies in the jurisdictions in which the entity operates.</p> <p>(2) Macroeconomic trends.</p> <p>(3) National- or regional-level variables.</p> <p>(4) Energy usage and mix.</p> <p>(5) Developments in technology.</p> <p>(iii) The reporting period in which the climate-related scenario analysis was carried out.</p>		<p><a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a></p>	<p><a href="#">Climate Change</a></p>

**Risk Management**





Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S2-25(a)	The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:			
	(i) the inputs and parameters the entity uses.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	<a href="#">Climate Change</a>
	(ii) whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks.			
	(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks.	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">About This Report - Materiality</a> <a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	<a href="#">Materiality Assessment</a>
	(iv) whether and how the entity prioritises climate-related risks relative to other types of risk.			
	(v) how the entity monitors climate-related risks.	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	
	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period.			
IFRS S2-25(b)	(b) the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.		<a href="#">Climate-related and Nature-related Disclosures - Climate Change - Risk Management</a>	
IFRS S2-25(c)	(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	<a href="#">Corporate Governance - Risk Management</a>	<a href="#">About This Report - Materiality</a>	<a href="#">Materiality Assessment</a>

### Metrics and Targets

#### Climate-related Metrics



Code	Core Content	Reporting Location: AR2023	Reporting Location: SR2023	Reporting Location: Website
IFRS S2-29(a)	Information relevant to the cross-industry metric categories of greenhouse gases, including:			
	(i) disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO <sub>2</sub> equivalent, classified as:		<a href="#">Reducing Greenhouse Gas Emissions - Energy Reduction and Efficiency</a> <a href="#">Performance Metrics</a>	<a href="#">Performance Metrics</a>
	(1) Scope 1 greenhouse gas emissions.			
	(2) Scope 2 greenhouse gas emissions.			
	(3) Scope 3 greenhouse gas emissions.			
	(ii) Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions.			
	(iii) The approach used to measure its greenhouse gas emissions, including:		<a href="#">Performance Metrics</a>	<a href="#">Performance Metrics</a>
	(1) The measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions.			
	(2) The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions.			
	(3) Any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.			
	(iv) For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between:			
	(1) The consolidated accounting group.			
	(2) Other investees excluded from paragraph 29(a)(iv)(1).			
(v) Location-based Scope 2 greenhouse gas emissions, and information about any contractual instruments that is necessary to inform users’ understanding of the entity’s Scope 2 greenhouse gas emissions.				
(vi) for Scope 3 greenhouse gas emissions, disclose:				
(1) the categories included within the entity’s measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).				
(2) additional information about the entity’s Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity’s activities include asset management, commercial banking or insurance.				
IFRS S2-29(b)	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks.			
IFRS S2-29(c)	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks.			
IFRS S2-29(d)	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities.			