CONTENT INDEX FOR SUSTAINABILITY REPORTING GUIDELINES

This Content Index includes two parts: Part I includes the disclosure requirements of 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, World Economic Forum ("WEF")'s Stakeholder Capitalism Metrics ("SCM"), and the International Sustainability Standards Board (ISSB)'s exposure drafts on the General Requirements for Disclosure of Sustainability-related Financial Information and Climate-related Disclosures.

Part I: HKEX ESG Guide Content Index

2022		Disclosure level			Reporting Location: SR2022	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 About MTR - Board's Statement regarding Sustainability Matters	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 - Materiality	Materiality Assessment Performance Metrics		
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 - Reporting Scope	Scope of Disclosure		

2022		Disclosure level			Reporting Location: SR2022	Reporting Location: Website	External Assurance	Explanation
		Full	**Partial**	**None**				
General Disclosures								
A. Environmental								
Aspect A1: Emissions	Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.		x		Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-Related Financial Disclosures - Strategy	Greenhouse Gas Emissions Reduction 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 the efficient use of resources, including energy, water and other raw materials.	x			Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-Related Financial Disclosures - Strategy	Greenhouse Gas Emissions Reduction		
Aspect A3: The environment and natural resources	Policies on minimising the issuer's significant impacts on the environment and natural resources.	x			Reducing Greenhouse Gas Emissions - Green and Low-carbon Designs	Greenhouse Gas Emissions Reduction		
Aspect A4: Climate change	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	x			Climate-Related Financial Disclosures - Strategy	Greenhouse Gas Emissions Reduction Sustainable Investment		
B. Social								
Aspect B1: Employment	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	x			Promoting Social Inclusion - Diversity and Inclusion Fostering Advancement and Opportunities - Employee Development and Wellness	Corporate Governance - Policies Social Inclusion Advancement & Opportunities Performance Metrics	#	
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 Social Inclusion Performance Metrics	#	

2022		Disclosure level			Reporting Location: SR2022	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
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 Advancement & Opportunities		
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 Advancement & Opportunities 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 Advancement & Opportunities		
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 Services Social Inclusion 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: Anti-corruption	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	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			Promoting Social Inclusion - Equal Opportunities	Corporate Governance - Policies Social Inclusion Advancement & Opportunities		
KPIs								
A. Environmental								
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 as a highly material issues 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	#	

2022		Disclosure level			Reporting Location: SR2022	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
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		Reducing Greenhouse Gas Emissions - Waste Management	Performance Metrics	#	In line with the outcomes of our materiality assessment, 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.
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	x			MTR's Environmental and Social Objectives Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures - Metrics and Targets	Greenhouse Gas Emissions Reduction 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	Greenhouse Gas Emissions Reduction		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								
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	#	

2022		Disclosure level			Reporting Location: SR2022	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	x			MTR's Environmental and Social Objectives Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures - Metrics and Targets	Greenhouse Gas Emissions Reduction 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 Designs	Greenhouse Gas Emissions Reduction		
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 as a highly material issue for our organisation.
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 - Green and Low-carbon Designs	Greenhouse Gas Emissions Reduction		We strictly follow the statutory requirements and monitor noise levels regularly with appropriate mitigation measures implemented where necessary. In 2022, the Hong Kong Transport Services Business Unit filed a total of 249 noise-related complaints, accounting for 96.5% 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. 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 2022, 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 2022, we received a total of 30 Indoor Air Quality Certificates for our investment properties, managed properties and office buildings, out of which 12 certificates are of Excellent class.

2022		Disclosure level			Reporting Location: SR2022	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
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	Greenhouse Gas Emissions Reduction Sustainable Investment-Climate-related Financial Disclosures		
B. Social								
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	#	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, Stockholm, Melbourne, Sydney and London (except for Macau as the Corporation is not the sole owner of the data under the O&M service contract with the client in Macau).
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	x			Fostering Advancement and Opportunities - Employee Development and Wellness	Performance Metrics	#	
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	Social Inclusion Advancement & Opportunities		
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				Performance Metrics	#	
KPI B3.2	The average training hours completed per employee by gender and employee category.	x			Fostering Advancement and Opportunities - Employee Development and Wellness	Performance Metrics	#	

2022		Disclosure level			Reporting Location: SR2022	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
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	Advancement & Opportunities		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	Advancement & Opportunities		
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	Advancement & Opportunities		
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	Advancement & Opportunities		
Aspect B6: Product responsibility								
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.			x		Customer Services		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 Services		
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.			x				Intellectual property is not determined as 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 as 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 Services Performance Metrics	#	Our privacy policy is available on our customer website.

2022		Disclosure level			Reporting Location: SR2022	Reporting Location: Website	External Assurance	Explanation
		Full	Partial	None				
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 - Ethics and Integrity	Corporate Governance - Policies		
KPI B7.3	Description of anti-corruption training provided to directors and staff.	x			About MTR - Ethics and Integrity			
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	Social Inclusion Advancement & Opportunities		
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	x			Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation	Social Inclusion Advancement & Opportunities	#	

#These KPIs have been assured by KPMG.

Part II: GRI Content Index

GRI Standards		ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
GRI 2: General Disclosures 2021											
The organisation and its reporting practices											
2-1	Organisational details				Reporting entity ISSB-37			About MTR - Our Business at a Glance			
2-2	Entities included in the organisation's sustainability reporting	7.3.3 An organisation's sphere of influence			Reporting entity ISSB-37			About This Report - Reporting Scope	Reporting Framework		
2-3	Reporting period, frequency and contact point				Frequency of reporting ISSB-66			About This Report			
2-4	Restatements of information				Errors ISSB-84						There have been no restatement of information.
2-5	External assurance	7.6.2 Enhancing the credibility of reports and claims about social responsibility	Gov 3					About This Report - Reporting Scope Independent Assurance Report		#	
Activities and workers											
2-6	Activities, value chain and other business partnerships		Eco 1, Eco 2		Reporting entity ISSB-37			About MTR - Our Business at a Glance About MTR - Financial Sustainability Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Advancement & Opportunities Performance Metrics	#	
2-7	Employees	6.4.3 Employment and employment relationships 6.8.5 Employment creation and skills development	Soc 13, Soc 14					Promoting Social Inclusion - Diversity and Inclusion	Social Inclusion Advancement & Opportunities Performance Metrics	#	There are no significant variations in employment numbers, such as seasonal variations.

	GRI Standards	ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
2-8	Workers who are not employees		Eco 16					About MTR - Our Business at a Glance			The information of workers who are not employees in the reporting period is not available.
Governance											
2-9	Governance structure and composition	6.2 Organisational governance	Gov 1, Gov 2				Organisational governance structure and process (1)	About MTR - Corporate Governance	Corporate Governance		
2-10	Nomination and selection of the highest governance body	7.4.3 Building social responsibility into an organisation's governance, systems and procedures						Please refer to our Annual Report			
2-11	Chair of the highest governance body							Please refer to our Annual Report			
2-12	Role of the highest governance body in overseeing the management of impacts				Governance ISSB-13 Risk management ISSB-26	Governance ISSB-5 Risk management ISSB-17		About MTR - Corporate Governance	Corporate Governance		
2-13	Delegation of responsibility for managing impacts				Governance ISSB-13			About MTR - Corporate Governance	Corporate Governance		
2-14	Role of the highest governance body in sustainability reporting							About MTR - Corporate Governance	Corporate Governance		
2-15	Conflicts of interest	6.2 Organisational governance						Please refer to our Annual Report			
2-16	Communication of critical concerns							About MTR - Stakeholder Engagement	Engagement with Stakeholders		
2-17	Collective knowledge of the highest governance body							Please refer to our Annual Report			
2-18	Evaluation of the performance of the highest governance body							Please refer to our Annual Report			

	GRI Standards	ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
2-19	Remuneration policies							Please refer to our Annual Report			
2-20	Process to determine remuneration							Please refer to our Annual Report			
2-21	Annual total compensation ratio										Please refer to our Remuneration Policy in the Remuneration Committee Report.
Strategy, policies and practices											
2-22	Statement on sustainable development strategy	7.4.2 Setting the direction of an organisation for social responsibility			Strategy ISSB-15 ISSB-16 ISSB-20 ISSB-21			Chairman's Message CEO's Message			
2-23	Policy commitments	4.4 Ethical behaviour 6.6.3 Anti-corruption	Gov 5, Gov 10, Gov 11				Fair operating practices (2)	About MTR - Corporate Governance	Corporate Governance		
2-24	Embedding policy commitments										
2-25	Processes to remediate negative impacts										
2-26	Mechanisms for seeking advice and raising concerns										
2-27	Compliance with laws and regulations	4.6 Respect for the rule of law			Governance ISSB-13		Organisational governance structure and process (1)		Corporate Governance Performance Metrics	#	
2-28	Membership associations								Collaborative Participation		
Stakeholder engagement											
2-29	Approach to stakeholder engagement	5.3 Stakeholder identification and engagement	Gov 6	Principles of Governance - Stakeholder engagement				About MTR - Stakeholder Engagement	Engagement with Stakeholders		
2-30	Collective bargaining agreements		Gov 6, Gov 11, Soc 3						Advancement & Opportunities		

	GRI Standards	ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
GRI 3: Material Topics 2021											
3-1	Process to determine material topics	7.3.2 Determining relevance and significance of core subjects and issues to an organisation			Materiality ISSB-56			About This Report - Materiality	Materiality Assessment		
3-2	List of material topics	7.3.4 Establishing priorities for addressing issues						About This Report - Materiality	Materiality Assessment		
200: Economic											
203: Indirect Economic Impacts 2016											
3-3	Management of material topics						Access to essential services (12)	Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation	Social Inclusion Advancement & Opportunities		
203-1	Infrastructure investments and services supported	6.3.9 Economic, social and cultural rights					Access to essential services (12)	Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation	Social Inclusion Advancement & Opportunities		
203-2	Significant indirect economic impacts	6.8.1-6.8.2 Community involvement and development 6.8.7 Wealth and income creation 6.8.9 Social investment									

	GRI Standards	ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
205: Anti-corruption 2016											
3-3	Management of material topics		Gov 12				Anti-corruption (3)	About MTR - Corporate Governance	Corporate Governance		
205-1	Operations assessed for risks related to corruption	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption		Principles of Governance - Ethical behaviour			Anti-corruption (3)	About MTR - Corporate Governance Fostering Advancement and Opportunities - Enabling Development of our Business Partners	Corporate Governance Advancement & Opportunities		
205-2	Communication and training about anti-corruption policies and procedures							About MTR - Corporate Governance	Corporate Governance		
205-3	Confirmed incidents of corruption and actions taken								Performance Metrics	#	
206: Anti-competitive Behavior 2016											
3-3	Management of material topics						Fair competition (5)	About MTR - Corporate Governance	Corporate Governance		
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 2022.
300: Environment											
302: Energy 2016											
3-3	Management of material topics		Env 1				Sustainable resource use (25) Climate change (26)	Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures	Greenhouse Gas Emissions Reduction Sustainable Investment		

GRI Standards		ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
302-1	Energy consumption within the organisation	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	Env 3, Env 4, Env 20		Metrics and targets ISSB-31 ISSB-32 ISSB-33		Sustainable resource use (25) Climate change (26)	Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency	Performance Metrics	#	
302-2	Energy consumption outside the organisation							Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency	Performance Metrics	#	
302–3	Energy intensity								Performance Metrics	#	
302–4	Reduction of energy consumption							Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures			
302–5	Reductions in energy requirements of products and services										
303: Water and Effluents 2018											
3-3	Management of material topics		Env 1				Prevention of pollution (24) Sustainable resource use (25)	Reducing Greenhouse Gas Emissions - Green and Low-carbon Designs	Greenhouse Gas Emissions Reduction		All water is sourced from municipal water supplies.
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 Designs	Greenhouse Gas Emissions Reduction		
303-2	Management of water discharge-related impacts								Greenhouse Gas Emissions Reduction		MTR holds a number of water discharge licences which specify the minimum standards and monitoring of water quality.

	GRI Standards	ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
303-3	Water withdrawal	6.5.4 Sustainable resource use					Prevention of pollution (24)				All water is sourced from municipal water supplies.
303-4	Water discharge	6.5.4 Sustainable resource use					Prevention of pollution (24)				MTR 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	#	
305: Emissions 2016											
3-3	Management of material topics		Env 1			Strategy ISSB-8 ISSB-9 ISSB-13 ISSB-15 Risk management ISSB-17	Climate change (26)	Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency Climate-related Financial Disclosures	Greenhouse Gas Emissions Reduction		
305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	Env 7	Planet - Climate change	Metrics and targets ISSB-31 ISSB-32 ISSB-33	Metrics and targets ISSB-20 ISSB-21 ISSB-23	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										
305-3	Other indirect (Scope 3) GHG emissions										
305-4	GHG emissions intensity										
305-5	Reduction of GHG emissions							Reducing Greenhouse Gas Emissions - Reducing Carbon Emissions, Adopting Clean Energy and Enhancing Energy Efficiency			

GRI Standards		ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
306: Waste 2020											
3-3	Management of material topics		Gov 15, Env 1				Prevention of pollution (24)	Reducing Greenhouse Gas Emissions - Waste Management	Greenhouse Gas Emissions Reduction		
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	Greenhouse Gas Emissions Reduction		
306-2	Management of significant waste-related impacts										
306-3	Waste generated	6.5.3 Prevention of pollution					Prevention of pollution (24)		Performance Metrics	#	
306-4	Waste diverted from disposal										
306-5	Waste directed to disposal										
400: Social											
403: Occupational Health and Safety 2018											
3-3	Management of material topics		Gov 6, Gov 7, Gov 8, Gov 9, Soc 7				Employee and contractor health and safety (22)	Promoting Social Inclusion - Universal Basic Mobility Fostering Advancement and Opportunities - Employee Development and Wellness	Social Inclusion		
403-1	Occupational health and safety management system	6.4.6 Health and safety at work						Promoting Social Inclusion - Universal Basic Mobility	Social Inclusion		
403-2	Hazard identification, risk assessment, and incident investigation	6.4.6 Health and safety at work						Promoting Social Inclusion - Universal Basic Mobility	Social Inclusion		
403-3	Occupational health services	6.4.6 Health and safety at work						Promoting Social Inclusion - Universal Basic Mobility	Social Inclusion		

GRI Standards	ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
403-4 Worker participation, consultation, and communication on occupational health and safety	6.4.6 Health and safety at work							Social Inclusion Advancement & Opportunities		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	Social Inclusion		
403-6 Promotion of worker health										
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships										
403-8 Workers covered by an occupational health and safety management system										
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	Metrics and targets ISSB-31 ISSB-32 ISSB-33		Employee and contractor health and safety (22)	Promoting Social Inclusion - Universal Basic Mobility	Performance Metrics	#	We report on this disclosure with breakdown by divisions rather than gender because this presentation is more relevant to understand our businesses.
403-10 Work-related ill health										
404: Training and Education 2016										
3-3 Management of material topics						Employee development and training (23)	Fostering Advancement and Opportunities - Employee Development and Wellness	Advancement & Opportunities		
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	Metrics and targets ISSB-31 ISSB-32 ISSB-33		Employee development and training (23)	Fostering Advancement and Opportunities - Employee Development and Wellness	Performance Metrics	#	

	GRI Standards	ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
404-2	Programmes for upgrading employee skills and transition assistance	6.4.7 Human development and training in the workplace	Soc 8	People - Skills for the future			Employee development and training (23)	Fostering Advancement and Opportunities - Employee Development and Wellness			
404-3	Percentage of employees receiving regular performance and career development reviews	6.4.7 Human development and training in the workplace	Soc 8	People - Skills for the future			Employee development and training (23)	Fostering Advancement and Opportunities - Employee Development and Wellness	Advancement & Opportunities		
405: Diversity and Equal Opportunity 2016											
3-3	Management of material topics						Diversity and equal opportunity (16)	Promoting Social Inclusion - Diversity and Inclusion	Advancement & Opportunities		
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	Metrics and targets ISSB-31 ISSB-32 ISSB-33		Diversity and equal opportunity (16)	Promoting Social Inclusion - Diversity and Inclusion	Corporate Governance Performance Metrics	#	
405-2	Ratio of basic salary and remuneration of women to men	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	People - Dignity and equality			Diversity and equal opportunity (16)				Ratio of the basic salary and remuneration of women to men in the reporting period is not available. For more information, please refer to our Remuneration Policy in the Remuneration Committee Report.

	GRI Standards	ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
406: Non-discrimination 2016											
3-3	Management of material topics						Diversity and equal opportunity (16)	Promoting Social Inclusion - Diversity and Inclusion	Advancement & Opportunities		
406-1	Incidents of discrimination and corrective actions taken						Diversity and equal opportunity (16)		Performance Metrics	#	
413: Local Communities 2016											
3-3	Management of material topics		Soc 6				Prevention of pollution (24) Community involvement and development (31)	Promoting Social Inclusion - Universal Basic Mobility Fostering Advancement and Opportunities - Future Skills and Innovation	Social Inclusion Advancement & Opportunities		
413-1	Operations with local community engagement, impact assessments and development programmes	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	Advancement & Opportunities		
413-2	Operations with significant actual and potential negative impacts on local communities						Prevention of pollution (24) Community involvement and development (31)	Promoting Social Inclusion - Equal Opportunities Fostering Advancement and Opportunities - Future Skills and Innovation Reducing Greenhouse Gas Emissions - Waste Management	Advancement & Opportunities Greenhouse Gas Emissions Reduction		

GRI Standards		ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
415: Public Policy 2016											
3-3	Management of material topics						Responsible political involvement (4)				
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 Corportation's Code of Conduct, we do not make political contributions in Hong Kong or any other location.
416: Customer Health and Safety 2016											
3-3	Management of material topics		Gov 8, Gov 9				Customer health and safety (8)	Promoting Social Inclusion - Universal Basic Mobility	Social Inclusion		
416-1	Assessment of the health and safety impacts of product and service categories	6.7 Consumer issues 6.7.4 Protecting consumers' health and safety 6.8.8 Health			Metrics and targets ISSB-31 ISSB-32 ISSB-33		Customer education (7) Customer health and safety (8)	Promoting Social Inclusion - Universal Basic Mobility	Social Inclusion Performance Metrics	#	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.6 Respect for the rule of law 6.7 Consumer issues 6.7.4 Protecting consumers' health and safety 6.8.8 Health	Soc 3		Metrics and targets ISSB-31 ISSB-32 ISSB-33		Organisational governance structure and process (1) Customer health and safety (8)	Promoting Social Inclusion - Universal Basic Mobility	Performance Metrics	#	

GRI Standards		ISO 26000	UITP	WEF SCM	ISSB S1 General Requirements for Disclosure of Sustainability-related Financial Information	ISSB S2 Climate-related Disclosures	MTR Sustainability Reporting Issues (Issue #)	Reporting Location: SR2022	Reporting Location: Website	External Assurance	Notes, including reasons for omissions
417: Marketing and Labelling 2016											
3-3	Management of material topics		Soc 3				Fair marketing (6)		Social Inclusion		
417-1	Requirements of product and service information and labelling	4.6 Respect for the rule of law					Fair marketing (6)				All sales of residential properties comply with relevant laws and regulations, including the Hong Kong Residential Properties (First-hand Sales) Ordinance (Cap. 621).
417-2	Incidents of non-compliance concerning product and service information and labelling	4.6 Respect for the rule of law 6.7 Consumer issues	Soc 3				Organisational governance structure and process (1) Fair marketing (6)		Performance Metrics	#	
417-3	Incidents of non-compliance concerning marketing communications										
418: Customer Privacy 2016											
3-3	Management of material topics		Gov 11				Customer data protection & privacy (11)				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		Gov 11				Customer data protection & privacy (11)		Performance Metrics	#	

#These KPIs have been assured by KPMG.