

CALC

China Aircraft Leasing Group Holdings Limited

(Incorporated under the laws of the Cayman Islands with limited liability)
Stock code : 01848



Fly Ahead

2020

ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT

ABOUT THIS REPORT

This report is the seventh Environmental, Social and Governance (“**ESG**”) report published by China Aircraft Leasing Group Holdings Limited (“**CALC**” or the “**Company**”, together with its subsidiaries, the “**Group**”). We are pleased to present this report which highlights our commitments and progress in achieving environmental and social sustainability.

This report is available in both Chinese and English, and can be accessed on the websites of the Company and Hong Kong Exchanges and Clearing Limited. In case of any conflict or inconsistency between the Chinese version and the English version, the English version shall prevail.

We appreciate your valuable comments and suggestions on this report and our sustainability performance. Please send your comments to us at feedback@calc.com.hk.

SCOPE, REPORTING BOUNDARY AND FREQUENCY

This report covers our sustainability performances of our operations with controlling interests, including our Hong Kong headquarters, Mainland China offices, and Ireland office during the period from 1 January 2020 to 31 December 2020 (the “**Reporting Period**”)¹. For easy comparison of the Group’s yearly performance, the structure of this report is aligned with the previous one as closely as possible.

REFERENCED GUIDELINES

This report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) set out in the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

Reference is made to the guidelines² published by the Environmental Protection Department, the Ministry of Ecology and Environment of the People’s Republic of China, and International Civil Aviation Organization (“**ICAO**”) in our greenhouse gas (“**GHG**”) emissions analysis.

UNSDG Alignment

The Sustainable Development Goals (“**SDGs**”) are series of international development goals announced by the United Nations (“**UN**”) which aimed at making improvements in social, environmental and economic aspects. The Group’s vision is aligned with the SDGs. We strive to play a proactive role in implementing the SDGs in our business activities. Among the 17 SDGs set by the UN, the 6 SDGs below are those which our stakeholders value the most.

¹ Sub-contractors and outsourced services are excluded.

² Please refer to the “Sustainability” chapter of this Report for more information

ABOUT THIS REPORT



Ensure healthy lives and promote well-being for all at all ages



Achieve gender equality and empower all women and girls



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all



Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation



Ensure sustainable consumption and production patterns



Take urgent action to combat climate change and its impacts

MESSAGE FROM CEO

CALC is committed to shouldering our corporate social responsibilities while reinforcing our leading position as a full-value-chain aircraft lessor and a pioneer in the global aviation industry.

With the unprecedented pandemic, 2020 was a challenging year for the aviation sector and the general economy as a whole. While the COVID-19 outbreak has been affecting all sectors, the aviation industry, with its unique ability to fuel trade activities, support jobs, and connect businesses, continued to be valued by governments for its vital role in facilitating economic recoveries.

We continued our corporate social responsibility pursuits and contributions to the society. These align with our core values when CALC is expanding its businesses. In 2020, we partnered with various non-governmental organisations including Orbis, World Green Organisation, and World Wide Fund Nature for Hong Kong, raised funds and volunteered in their corporate responsibility programmes. When COVID-19 started to inflict impact on the country, CALC stepped up efforts to fight the pandemic together with the community as a whole. We enacted new measures to contain the spread, including disinfection in all work premises in regular intervals and work-from-home arrangements. With the thoughtful leadership from China Everbright Group, we put together a special taskforce to bring our efforts fighting against COVID-19 more constructively. The taskforce mobilized over HK\$1.5 million worth of resources and distributed surgical masks, protective clothing, and eyewear, among other items, to the crises-stricken regions including Wuhan in Hubei Province and Heilongjiang Province. We have been watching the global demand for air transportation capacities as the COVID-19 pandemic continued to deepen. We joined forces with Tencent in a later stage for deliveries of essential medical supplies, including a million medical-grade respiratory masks, to frontline healthcare workers stationed in different corners of the world. Despite disruptions to the global air freight capacities, we have been able to arrange urgent freight transportation with the collaborated efforts of our clients and stakeholders.

We deepened cooperation and enhanced sustainable development. In the past year, we applied the professional expertise of CALC as a full life cycle aircraft solutions provider, positioning the Group uniquely in the aviation industry ecosystem, and met demands of other stakeholders in the global aviation industry chain. In line with the Group's sustainable development strategy, we ordered 40 new Airbus A321neo aircraft in 2020. The A321neo model offers high fuel efficiency at much-reduced noise levels and lower operating costs, contributing to the sustainable growth of CALC and the aviation industry as a whole. We also signed an order to procure 30 ARJ21 regional jets from Commercial Aircraft Corporation of China ("COMAC"). The order highlights our cooperation with COMAC with an aim to drive development of regional economies and extend our foothold in the cross-border aviation industry chain. In March, FL ARI Aircraft Maintenance & Engineering Company Ltd ("FL ARI"), the Group's maintenance, repair, and overhaul ("MRO") joint venture set up with FL Technics, obtained certification as an approved European Aviation Safety Agency ("EASA") Part 145 Maintenance Organisation, making it eligible for providing line maintenance services to aircraft ranging from the Boeing 737NG series to Airbus A320 families. Coupled with the numerous approvals in possession by FL ARI, the certification would facilitate ramping up the Group's capacities in providing aircraft asset management solutions.

MESSAGE FROM CEO

We had been exploring innovations and enhancing connections between the finance and aviation industries. CALC proactively explored various channels for aircraft acquisitions and numerous aircraft investment platforms. In 2020, we continued to diversify our financing channels in both onshore and offshore markets to better support our asset-light model and our business development. We got approval from the Shanghai Stock Exchange for an asset-backed securities issuance programme ("**ABS Programme**"). This ABS Programme is the first of its kind in the aircraft leasing industry in China. This programme has given CALC extra muscles in facilitating more profound development in China's aviation financing industry.

The aviation industry will continue to subject to the long-lasting impacts of the COVID-19 pandemic. Nevertheless, CALC is well-positioned and prepared to emerge into a significantly stronger industry player from the crisis with our solid business foundation and meticulously nurtured collaborations with other participants in the industry chain. We will continue to pursue sustainable development as an integral part of the Group's development goals, aiming at showcasing a role model in shouldering our corporate social responsibilities. We anticipate that corporations will make use of opportunities afforded by the imminent recovery to accomplish progresses with the society and the environment as a whole to sustain long-term value creation.

Poon Ho Man

Executive Director and Chief Executive Officer

Hong Kong, 15 March 2021

ABOUT CALC

Established in 2006 and headquartered in Hong Kong, CALC is the first aircraft operating lessor in China and currently the largest independent lessor in the country. CALC ranked a top-five global lessor in 2020 by *Airfinance Journal*, based on its strong order book. CALC ranked a top-ten global lessor, in terms of owned fleet value and order value as of 31 March 2020, by *ICF*. As of 31 December 2020, CALC's fleet totaled 128 aircraft, including 103 owned and 25 managed aircraft, with 253 new aircraft on order.

CALC is a founder and the largest shareholder of Aircraft Recycling International Limited ("**ARI**"), which is a multi-strategy aviation company providing asset management services and comprehensive solutions for mid-to-end-of-life aircraft. Its comprehensive service offerings include aircraft and engine leasing, direct purchases and portfolio trading, aircraft purchases and leasebacks, supply of serviceable aircraft components, disassembly and recycling, MRO, aircraft conversion and more.

CALC, backed by the technical expertise of ARI and its wholly-owned subsidiary Universal Asset Management, Inc. ("**UAM**") with full operations in two recycling bases in China and the US, continues to exploit synergies and expand its technical expertise in aircraft recycling to maximise value extracted from aircraft introduced into its end-of-life programme.

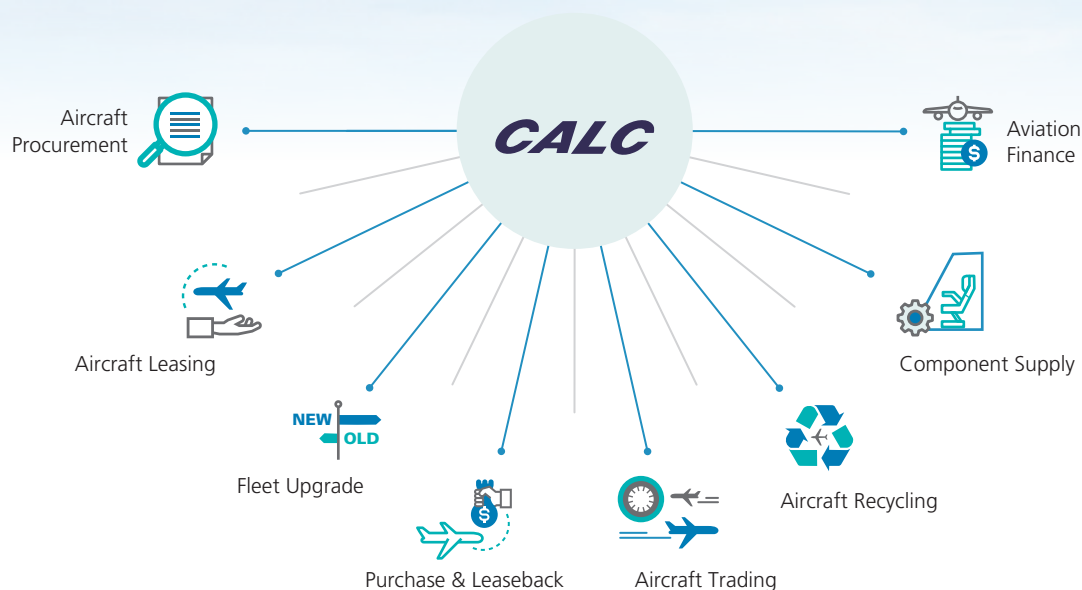
During the year, the Group's MRO joint venture unit, FL ARI received an approval certificate from the EASA Part 145 Maintenance Organisation. FL ARI is the first independent MRO organization in Northeast China to have accredited an EASA Part 145 certification for line maintenance, enabling it to provide line maintenance support for aircraft from the Boeing 737NG series to Airbus A320 families. The EASA Part 145 certificate adds to the numerous approvals in possession by FL ARI, further extending FL ARI's MRO capabilities. The Group and its associated companies currently obtained full licenses for aircraft maintenance, disassembly, and components trading services throughout Asia, Europe, and the Americas.

Listed in Hong Kong as the first publicly traded aircraft leasing company in Asia under stock code 1848.HK in July 2014, CALC is currently a constituent stock of the Hang Seng Global Composite Index, the Hang Seng Composite Index, and the MSCI China Small Cap index.

OUR BUSINESS

CALC provides one-stop aircraft full life-cycle solutions for the global aviation industry. The Group offers services at every stage of an aircraft life cycle, from new aircraft, mid-aged aircraft and retiring aircraft, capturing the asset value of an aircraft fleet by proactive asset management. The Group's scope of business includes regular operations including aircraft leasing, purchase and leaseback, and structured financing, as well as value-added services including fleet planning, fleet upgrade, aircraft disassembly and recycling, as well as component supply.

ABOUT CALC



Aircraft Procurement

The Group procures new and used aircraft from aircraft manufacturers and international secondary aircraft market. Direct purchases of aircraft from Original Equipment Manufacturers (“**OEMs**”) enable us to manage our aircraft portfolio better in measures of aircraft model and aircraft age mixes.

Aircraft Leasing

CALC maintains close contacts with its existing airline customers and explores leasing opportunities with prospective airline customers. Our aircraft leasing business is conducted via direct aircraft purchase-and-lease or aircraft purchase-and-leaseback transactions, both under long-term leases.

Purchase and Leaseback

CALC purchases aircraft or accepts transfers of relevant purchase commitments from airline operators and lease the aircraft back to them. The airline operators select the appropriate aircraft, and we provide leasing services to them.

Fleet Upgrade

CALC offers fleet upgrades of trading in old aircraft while leasing new ones from our order book. With our ability to re-market used aircraft to international secondary aircraft markets, CALC is one of a few lessors in China that offer fleet upgrades to meet the increasing demand for flexible fleet planning from airline clients.

Aircraft Trading

CALC is also engaged in trading of either aircraft only or aircraft with lease attached when suitable opportunities arise.

ABOUT CALC

Aircraft Recycling

CALC Group owns and operates two aircraft recycling bases. One of them is in Mississippi, the US, (“**Mississippi Base**”) held under UAM. This base has completed disassembly works for over 370 aircraft spanning along the commercial aircraft aftermarket spectrum. The other base, located in Harbin, China, (“**Harbin Base**”), is the first large-scale aircraft recycling facility in Asia. The base has an initial processing capacity of 20 aircraft per year.

Disassembly of retired aircraft and subsequent reuse of the high-value second-hand components after undergoing appropriate inspection and restoration procedures are already common practices amongst major reputable airlines, bringing down their maintenance costs.

Component Supply

Through establishing logistics partnerships and a global MRO network, we arrange our component inventories in locations around the world to fulfill any critical component requirements with over 1 million line type of items supporting different aircraft models on an ongoing basis.

Aviation Finance

CALC explores aviation finance products with stable returns profiles, enriching product varieties in the capital markets.

Aircraft Life Cycle Management

With an increasing focus on environmental issues related to end-of-life aircraft and corresponding practices, procedures, and safety and environmental concerns, CALC is committed to providing proper aircraft disassembly, recycling, and end-of-life solutions. CALC Group is the first of its kind in Asia engaged in the provision of one-stop solutions for mid-to-late life aircraft. Our four platforms, namely “aircraft disassembly and MRO platform”, “aircraft engine and parts leasing platform”, “global part-out and distribution platform”, and “specialised investment platform” strive to extend lifecycles of aircraft assets.

CASE STUDY***CALC completes a PLB transaction for two A330-200 aircraft with China Southern Airlines showcasing its professional asset management capability for mid-aged to end-of-life aircraft***

CALC completed a purchase and leaseback (PLB) transaction with China Southern Airlines Company Limited (“**China Southern**”) for two A330-200 aircraft during the year. These two A330-200 aircraft, aged 10 years and 15 years respectively, were delivered in end July and will be returned to CALC at the end of the leases, and be handled by the Group with its established mid-aged to end-of-life aircraft solutions.

Through this cooperation, CALC facilitates further optimisation of China Southern’s fleet structure, helping the carrier to meet its operations requirements amid the current transitional period. Furthermore, this arrangement helps manage the carrier’s risk when the lease ends. With its established capabilities in efficient and professional delivery, global placement, and retired aircraft asset management, CALC has a proven track record of assisting airlines in fleet management with its head-to-tail service offerings. These competitive edges also made CALC among the few industry participants in the domestic Chinese market offering fleet upgrade solutions.

MATERIALITY ASSESSMENT AND STAKEHOLDER ENGAGEMENT

STAKEHOLDER ENGAGEMENT

Stakeholder engagement is an indispensable part of the Group's sustainable development strategy. In the past year, the Group maintained constant interaction and close communication with stakeholders through various communication channels, to gain insights into how its business affects different stakeholders. Maintaining trusted relationships with our stakeholders enables us to define and continuously evolve our current and future sustainability strategies.

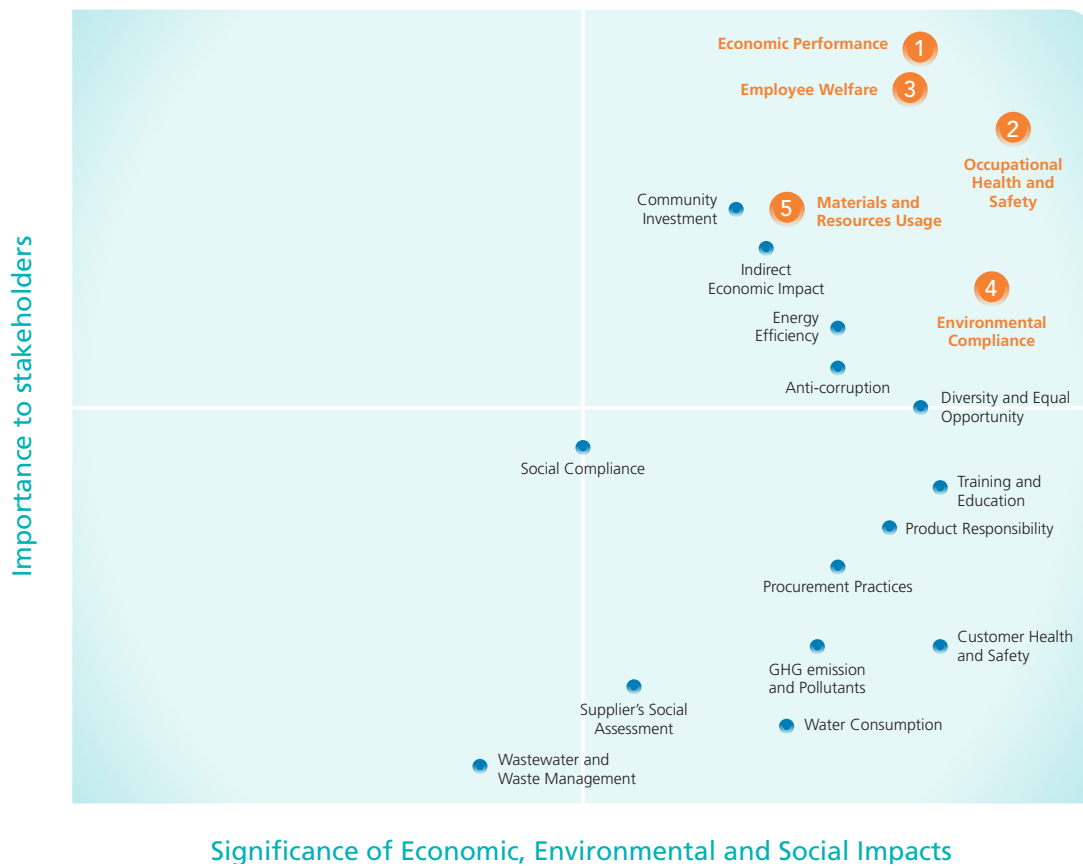
INTERNAL STAKEHOLDERS	<ul style="list-style-type: none"> • Board of Directors • Executives • Management • Employees and New Recruits
EXTERNAL STAKEHOLDERS	<ul style="list-style-type: none"> • Shareholders • Airlines • Suppliers • Media • Investors • Industry Associations • Government • NGOs
METHOD OF ENGAGEMENT	<ul style="list-style-type: none"> • Meeting • E-mail • Interview • Workshop • Site Visit • Seminar • Exhibition • Announcements • Briefing • Community Events

MATERIALITY ASSESSMENT AND STAKEHOLDER ENGAGEMENT

MATERIALITY ASSESSMENT

To understand the concerns of our stakeholders, we have invited an independent consultant to conduct a stakeholder engagement workshop. Through interactive sessions and discussions, stakeholders familiarised themselves with the current environmental and social issues and the challenges in the aviation industry in terms of sustainable development. This workshop helps us in determining the environmental and social issues that are of most interest or concern to the stakeholders and the Company. The materiality matrix³ below shows the top five material topics.

Materiality Matrix



ORDER OF IMPORTANCE

TOPICS

- | ORDER OF IMPORTANCE | TOPICS |
|---------------------|--------------------------------|
| 1 | Economic Performance |
| 2 | Occupational Health and Safety |
| 3 | Employee Welfare |
| 4 | Environmental Compliance |
| 5 | Materials and Resources Usage |

³ The prioritisation of material topics is summarised based on two parameters: perceived importance to the stakeholders and significance of economic, environmental and social Impacts.

CORPORATE GOVERNANCE

GOVERNANCE

The Sustainability Steering Committee of the Board is responsible for investing time and resources in sustainable business growth and development, identifying and managing its material ESG-related risks and issues, and reviewing ESG performance of the Group.

Further details of our corporate governance structure and practices are listed under the Corporate Governance Report included in the 2020 annual report of the Company.

OUR COMMITMENT ON ESG TOPICS

Launched in 2015 and updated in 2017, our *ESG Policy* defines our long-term approach to specific issues in two main areas: Environmental and Social. Within each area, core principles and objectives were set out to provide guidance to the Company's daily operations.

Our Commitment on Environmental Aspect

- Promote environmental protection for the Company's business activities and in the community.
- Establish management practices and measures to achieve environmental objectives including prevent pollution, reduce emissions and carbon footprint, minimise waste, increase recycling and minimise use of resources.
- Comply with applicable legal requirements regarding environmental protection and sustainability issues.

Our Commitment on Supply Chain

- Maintain and develop long-term strategic and co-operative relationships with suppliers who provide high-quality products, are in environmental compliance and sound commitment to social responsibility.
- Promote good ESG practices among our suppliers and business partners.
- Develop sustainability related procurement system and enhance relevant trainings on the procurement staff.

CORPORATE GOVERNANCE

Our Commitment on People

- Educate the Company's employees to adopt environmentally responsible behaviour.
- Provide a quality working environment by upholding employment practices.
- Ensure a healthy and safe workplace.
- Treat employees fairly and equally.
- Safeguard employee rights and interests.
- Provide employees with opportunities for training and development.
- Comply with applicable legal requirements regarding business operations, labour protection and employment practices.
- Support and participate local community, charitable and educational activities.
- Encourage and mobilise the Company's employees to participate social volunteering work.

ANTI-CORRUPTION

Honesty, integrity and fair play, our core values, must always be upheld by all directors and employees of the Group. We strictly comply with *The Anti-corruption Law of the People's Republic of China* and Hong Kong's *Prevention of Bribery Ordinance*. Our *Code of Conduct* which includes anti-corruption policies and procedures is in place to prevent incidents of bribery, corruption, fraud, extortion, money laundering and any other malpractice or unethical activities. No staff shall accept advantages, gifts or entertainment from our business partners, including suppliers and contractors.

To ensure the Company is operating ethically in our daily business activities, any suspected corruption will be reported to the appropriate regulatory authorities. Penalties for relevant director or staff member who is in breach of the *Code of Conduct* may include, but not limited to termination of appointment or employment.

CALC will continue to promote its corporate governance practices as appropriate to the conduct and growth of its business and to review and evaluate such practices from time to time to ensure that the business complies with the *Corporate Governance Code* and aligns with the latest developments. During the Reporting Period, there was no legal case regarding corrupt practices brought against the Group or its employees.

SUPPLY CHAIN MANAGEMENT

CALC strives not only to comply with all the laws and regulations under which we operate, but also to establish an equitable and sustainable future together with our supply chain. The Group has created a fair and transparent *Suppliers Selection and Management Procedure* for selecting and managing all suppliers to minimise risks relating to sustainability in the supply chain. In particular, the Group uses a vendor evaluation matrix to assess the proposals of various vendors, including environmental compliance and commitment to social responsibility. The Company has several professional teams to monitor, control and review the entire procurement process. We provide the initial acquisition plan, while budget and proposal are prepared internally and reviewed by senior management prior to submission for approval of the Strategy Committee under the Board of Directors. We periodically review the performance of contractors and suppliers to ensure their compliance and continuous improvements.

CORPORATE GOVERNANCE

PRODUCT RESPONSIBILITY

CALC strictly follows industry guidelines, regulatory requirements, internal procedures and takes responsibility of our products and services to improve customer health and safety, promote responsible marketing and ensure information security of our customers. We strictly comply with *The Measures for the Administration of Foreign-funded Lease Industry* and *The Contract Law of the People's Republic of China*, and are committed to offer a reliable and responsible service to our customers by thoroughly understanding the needs of customers and consistently surpassing their expectations.

We determine key risks of our products annually and set up monitoring and mitigating measures for each risk. Our professional teams meet regularly to monitor the delivery progress of aircraft, including the availability of aviation financing, readiness of our customers to take delivery, completion of delivery and financing related legal documents, readiness of our customers to take delivery and the manufacturing progress. A comprehensive checklist is used to ensure processes are handled properly and completed as scheduled.

During the Reporting Period, we had no violation record on relevant laws and regulations that have a significant impact on the Group relating to product responsibility issues.

CUSTOMER SAFETY

As an aircraft leasing company, CALC considers the safety of the aircraft as our top priority. The Company has a team of experienced engineers with in-depth technical knowledge and a series of procedural controls to prevent any risks related to engineering and configuration of aircraft. The team is responsible for the annual inspection for leased aircraft to monitor its sellable or leasable condition upon the expiry of aircraft lease.

CUSTOMER DATA PROTECTION

Data privacy protection and cyber security are ensured in all of our business operations. Non-disclosure of business information and non-competitive clauses are also built in our employee's employment agreement to assure information confidentiality. We have initiated a set of policies and procedures that comply with all relevant laws and regulations. In particular, the *Customer Data (Privacy) Policy* addresses the collection and use of customer data. During the Reporting Period, no accident related to customer privacy was found.

SUSTAINABILITY

CLIMATE RISKS MANAGEMENT

In order to better understand the impacts of climate risks on our daily operations, initial climate reviews were conducted in 2019. We have commenced a preliminary climate risk mapping exercise at the Group level, in which we outlined the physical and transitional risks of climate change, both long-term and short-term, that are relevant to our business, associated with the potential consequences of those risks. We continued this work in 2020 to further understand the relevant risks and possible mitigating processes.

Multiple resources are employed when identifying and assessing climate-related risks, including:

- Stakeholder meetings
- Sustainability reporting frameworks, such as the Task Force on Climate-related Financial Disclosures (“TCFD”)
- Market screening and benchmarking

Climate-related Transition Risks and Opportunities

Description	Relevant Entity
Consumer’s behaviour	
Risk:	
<ul style="list-style-type: none"> • Consumers may reduce their air travel due to environmental concerns, resulting in a decrease of demand for aircraft 	CALC
Opportunity:	
<ul style="list-style-type: none"> • In response to environmentally conscious consumers, the Group could differentiate itself with its commitments on sustainable development 	
Market change	
Risk:	
<ul style="list-style-type: none"> • Pressure to phase out fuel-inefficient aircraft/engines 	CALC
Opportunity:	
<ul style="list-style-type: none"> • Rising demand for newer models of aircraft which are more fuel-efficient 	
Technology	
Opportunity:	
<ul style="list-style-type: none"> • Emerging market opportunities on the use of alternative energy (e.g. biofuel) aircraft/engines 	CALC
<ul style="list-style-type: none"> • Advancement of low-carbon technology would promote aviation at a community scale 	

SUSTAINABILITY

Description	Relevant Entity
Climate-related regulations	
Risk:	
<ul style="list-style-type: none"> Compliance on changing regulations may require extra operating costs Failure to comply with changing regulations may impact the Group's reputation 	CALC, ARI/UAM
Opportunity:	
<ul style="list-style-type: none"> Brand image could be enhanced when stakeholder's expectations are responded properly 	
Carbon price/tax	
Risk:	
<ul style="list-style-type: none"> Potential personal carbon quotas/carbon tax which would affect demand on aviation Demand for low-carbon procurement 	CALC, ARI/UAM
Extreme weather events	
Risk:	
<ul style="list-style-type: none"> Increased frequency of extreme weather events (e.g. dust and wind storms, high temperature) may impact our buildings, facilities and equipment, or disrupt our supply chain, thus increasing our operating costs 	ARI/UAM
Long-term shifts in climate pattern	
Risk:	
<ul style="list-style-type: none"> Health and productivity might be affected due to increased temperatures (e.g. dehydration, heat stress) 	CALC, ARI/UAM

SUSTAINABILITY

GREENHOUSE GAS EMISSIONS

CALC monitors its GHG emissions to guide its green practices. To keep track of and manage our impact on climate change, we regularly monitor and review our greenhouse gas emissions. During the Reporting Period, our total greenhouse gas emission was 264.64 tonnes, while the emission intensity was at 1.20, 2.23, and 2.35 tonnes CO₂ equivalent per employee in our Hong Kong headquarters, our Mainland China offices, and our Ireland office respectively.

GHG Emissions in 2019 and 2020⁴ (tonnes CO₂ equivalent)

	Hong Kong Headquarters		Mainland China Offices		Ireland Office	
	2020	2019	2020	2019	2020	2019
Scope 1 Direct Emissions	3.14	3.65	9.66	2.88	0	0
Scope 2 Energy Indirect Emissions	65.61	78.90	44.26	53.30	30.82	9.20
Scope 3 Other Indirect Emissions	20.19	36.90	86.47	89.58	4.48	14.65
Total	88.95	119.50	140.39	145.70	35.30	23.80
Intensity (tonnes/employee)	1.20	1.61	2.23	2.14	2.35	1.59

We have a *Green Office Programme* to promote green habits and working environment. To conserve energy, our office equipment is on energy-saving mode. Our lighting is designed to be sectionalised. To reduce our carbon footprint, we make use of virtual meetings to reduce the number of overseas travels required.

AIRCRAFT FUEL EFFICIENCY

When upgrading our aircraft, fuel efficiency and possible future price of related externalities were considered. The new fuel-efficient new engine options (NEOs) provide substantial fuel, carbon, and cost savings in the long term. Since the delivery of our first ever A321neo in 2018, the Group continues its purchase strategy of energy efficient aircraft and phasing out of our aircraft models.

⁴ The calculation is referenced to the *Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings in Hong Kong (2010 Edition)*. Emissions factors for electricity purchased is referenced to the information released by HEC in 2020, "China Energy Statistical Yearbook 2018", and the Sustainable Energy Authority of Ireland. GHG emissions from air travel is calculated by ICAO Carbon Emissions Calculator. Direct GHG emissions (scope 1) include fuel consumption; indirect GHG emissions (scope 2) include electricity consumption; other indirect GHG emissions (scope 3) include air travel, paper waste disposal and bottled water consumption.

SUSTAINABILITY

CASE STUDY

New Engine Options (NEOs)

Incorporating Airbus' latest technology Sharklets and new engine choices, A320neo Family is delivering per seat fuel improvements of around 20%. The nitrous oxide emissions are 50% below regulatory requirements as outlined by the Committee on Aviation Environmental Protection of ICAO. Moreover, this aircraft significantly reduces its engine noise levels, generating only half the noise footprint compared to previous generation aircraft. The NEOs also provide our customers with increased range, which would allow for service to longer haul markets with smaller planes and less excess capacity, driving fuel efficiency.

RESOURCE MANAGEMENT

Since 2018, we have implemented a *Green Office Programme* to promote efficient use of resources and to raise the environmental awareness on our employees. Our *Green Office Guideline*, supported by management, provides principles and handful tips for conserving energy, water, and office material, so as to encourage green operation and promote green lifestyle amongst employees.

Energy Usage

In order to enhance the energy efficiency in our office, all electronic appliances are well maintained to keep them in good working condition. Energy saving mode is auto set by our IT department for all computers to reduce energy use. Signages are put up across our office area to remind our employees to switch off unused equipment to avoid wastage of energy.

Water Usage

We are committed to conserving water, one of the most precious and vital resources. Sensor-activated faucet and water saving bowls are installed across our offices. The Group's water consumption intensity was 0.14 m³ per employee during the Reporting Period.

In the Harbin Base, all wastewater produced by the facility is treated in an on-site sewage treatment station. A wastewater treatment station was built to meet higher environmental protection standards and goes beyond what is legally required. The effluent, which has gone through 22 treatment steps, meets the quality standard for drinking water. Water quality is checked twice a year to ensure compliance with national standard.

Material Usage

We actively explore diverse measures to control the use of material. Our integrated approach to sustainable waste management includes: avoiding unnecessary consumption and purchases, opting for sustainable alternatives and reusing materials to minimise the amount of waste generated.

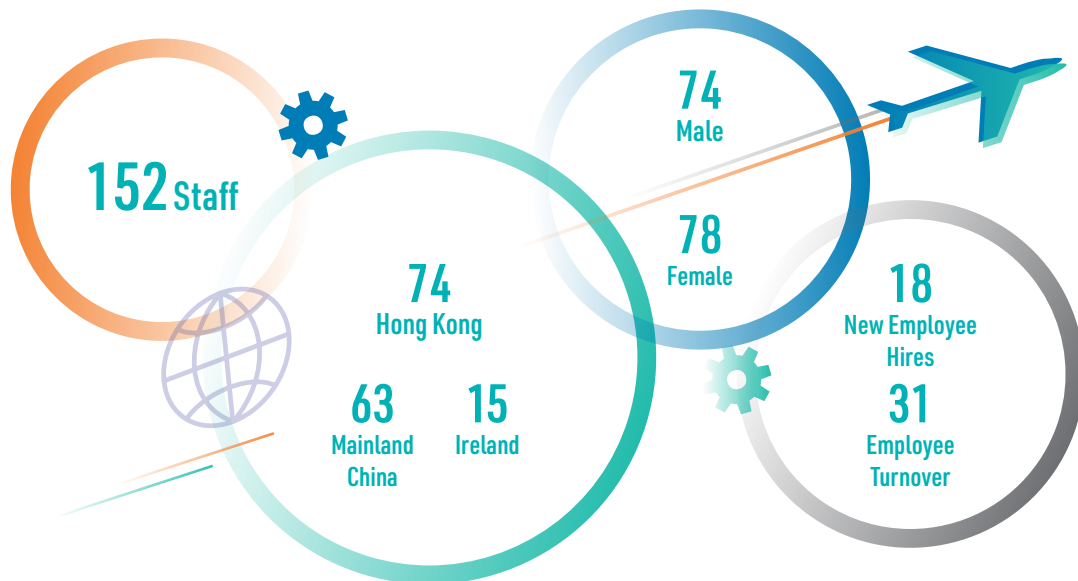
Waste reduction measures, such as using online systems to reduce printing, encouraging duplex printing, replacing disposables, reusing office equipment and furniture, and more, are also in place at our office. Recycling bins are placed next to the printers to encourage paper recycling and reuse. Over 230 kg of paper was recycled in 2020. Moreover, most of our paper consumption comes from financial printing, which uses certified paper that is responsibly sourced.

WORKFORCE AND LABOUR PRACTICES

Our employees form the core of our business. The solid foundation of our business has been critically formed by our people with their continued support as well as the sustainable development of the Group. To maintain a motivated and dedicated workforce, we emphasise training and career development, competitive remuneration and benefits, occupational health and safety as well as a healthy work-life balance. Our *Employee Handbook* provides all essential information and requirements for our employees' reference.

A FAIR AND INCLUSIVE WORKING ENVIRONMENT

Gender equality and the progression of career development opportunities for women are essential. As at the end of the Reporting Period, there are 151 full-time staff and 1 part-time staff in our Hong Kong headquarters, Mainland China offices, and Ireland office. The male to female ratio is 1: 1.05.



We aim at providing equal opportunities and building a fair and harmonious work environment. The Company adheres to eliminating discrimination, harassment and vilification in employment on grounds of sex, pregnancy, marital status, family status, disability or race. Employees who encounter any discrimination, harassment or vilification will raise concerns directly and immediately to their Department Head or Human Resources Department.

During the Reporting Period, we fully complied with the applicable labour standards in Hong Kong, Mainland China and Ireland.

WORKFORCE AND LABOUR PRACTICES

DEVELOPMENT AND TRAINING

The Company is committed to support employees to fully develop their potentials through regular and comprehensive development training as it is important to the sustainable growth of the Group. We have developed a comprehensive *Training and Development Policy* which defines the training categories and provides a framework on the training application and reimbursement procedures as well as training evaluation process. The appraisals will be carried out during the relevant appraisal period by Department Head and Management to evaluate employees' abilities and performance. The outcome of the appraisal can be used to enhance the necessary skills, knowledge and qualification to support our business needs.

We offer our employees with internal and external training subsidy programmes and professional examinations to ensure they are well equipped with skills and knowledge to achieve the company goals and the next phase of growth.

EMPLOYEE WELFARE

The Company places a strong emphasis on improving welfare and safeguards for our employees to build a sustainable and stable team. Our employees are covered by a range of benefits in annual leave, bonus leave, marriage leave, and maternity/paternity leave. All employees are insured against any industrial accident arising out of and in the course of their employment. On completion of probation, employees can be admitted to the Company's group medical scheme which covers out-patient visits and hospitalisation.

The Company organises various outings and charity activities in order to let employees enjoy life apart from work. We also offer trip reimbursement every year for qualified employees. Employees who are on business trips will be covered by travel insurance.

HEALTH AND SAFETY

A safety working environment is crucial for our employees for the group. Our *Employee Handbook* includes a set of Office Safety Management Requirements, which includes ventilation, lighting, proper housekeeping, the safe use and maintenance of electrical equipment as well as fire prevention in order to offer an accident-free working environment and prevent occupational diseases. There were no cases of non-compliance with laws and regulations related to health and safety during the Reporting Period.

In our Harbin Base, a fire emergency plan has been established to ensure to provide a safe environment of the facility and nearby communities. Fire extinguishers and other fire equipment are checked by the team twice a month. On top of that, we will invite professional fire safety authority to conduct a more comprehensive audit annually. Fire drill and fire safety training are held twice a year. In our Mississippi Base, several *Health and Safety Guidelines*, including *Confined Space Manual*, *Emergency Action Plan*, *Spill Prevention Control Plan*, are under review and will soon be updated.

In view of the COVID-19 pandemic, we adopted new measures to ensure the health and safety of our employees. Regular disinfection in public areas and daily body temperature measurements are crucial to maintaining a safe working environment. We also distributed facemasks to employees and required everyone to wear facemasks in the office; company-paid COVID-19 testing services were also provided. Staff activities and training were reduced to avoid group gathering, while flexible working hours and work from home arrangements were implemented to further enhance social distancing.

GIVING BACK

Our *Environmental, Social, and Governance Policy* ("**ESG Policy**") defines our long-term approach to corporate social responsibilities. We are committed to supporting local communities, and we encourage our employees to participate in our giving-back efforts to the society. Last year, we dedicated our resources in supporting those affected by COVID-19, as well as participating in local educational activities.

COVID-19 RESPONSE



In response to the COVID-19 outbreak, the Group has taken an array of initiatives to support those in need, in an effort to survive through the crisis together. The Group as well as members of our management team had committed more than HK\$1.5 million worth of in-kind donations including facemasks, protective body gears and medical goggles to China and overseas countries.

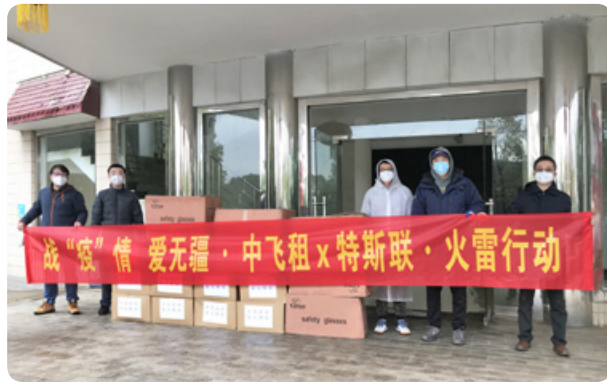


GIVING BACK

CHINA

• Wuhan

In collaboration with China Everbright Limited, we joined forces with our sister company Terminus Technologies Co.,Ltd. in an anti-epidemic project in Wuhan. Between February and March 2020, we had donated RMB1 million worth of medical supplies such as disinfectants, goggles and N95 masks to local hospitals in Wuhan including Wuhan Union Hospital, Caidian People's Hospital and the Central Hospital of Wuhan, to support frontline medical staff.



• Heilongjiang

By end of February 2020, we learned of the medical supply shortage in Heilongjiang and donated more than 2,000 units of protective gears to anti-epidemic units of local governments.



GIVING BACK

- **Tianjin Dongjiang**

In early March 2020, we learned of the shortage of preventive materials in Dongjiang, Tianjin and thereby donated 5,000 facemasks to the local community.

- **Chinese aircraft carrier**

During periods when medical supplies were in shortage across the country between February and March 2020, we donated another batch of personal protective equipment to our airlines partners, in an effort to safeguard the well-being of frontline staff strenuously maintaining air transport at normal levels during these unprecedented challenging times.



OVERSEA COUNTRIES

- **New York, US**

In early April 2020, we pulled together aviation resources to assist Tencent in deliveries of critical medical supplies to health care workers in New York. We proactively gathered industry resources and prospected the most efficient ways of shipment. 1 million units of facemasks and other anti-epidemic products were successfully delivered to the frontline healthcare workers in the State of New York.

- **Labuan, Malaysia**

In mid-April 2020, we made another monetary donation to Labuan International Business and Financial Centre (Labuan IBFC) in Malaysia to support anti-epidemic efforts there.

LOCAL COMMUNITY ENGAGEMENT

CALC is always dedicated to shouldering our corporate social responsibilities in communities where it serves. In 2020, we partnered with Orbis, World Green Organisation and World Wide Fund Nature for Hong Kong and raised HK\$126,000 in their corporate responsibility programmes.

Central and Western Heritage Trail

In January 2020, over 30 colleagues based in Hong Kong participated in the Central and Western Heritage Trail organised by World Green Organization. We visited historic sites and traditional buildings from Sheung Wan to Central, a trip that deepened our understanding of the growth of the city and heritage conservation.



AWARDS, ACCOLADES AND MEMBERSHIP

AWARDS AND ACCOLADES

	Awards and Accolades	Issuing Authority
	"Caring Company" (since 2015)	The Hong Kong Council of Social Service
	United Nations Sustainable Development Goals – Green Office Awards Labelling Scheme (GOALS)" (since 2015) "Eco-Healthy Workplace Label" (since 2017)	World Green Organisation
	"Silver Member" in Corporate Membership Program (since 2016)	World Wide Fund Nature for Hong Kong
	"Corporate Partner" (since 2018)	Orbis

MEMBERSHIP

Hong Kong Aircraft Leasing and Aviation Finance Association

Taking roots in Hong Kong, CALC is dedicated to the development of aircraft leasing and aviation finance industry in the city, utilising our experience in the Chinese and global leasing markets. In June 2017, CALC, as a founding member, joined forces with numerous industry partners to establish Hong Kong Aircraft Leasing and Aviation Finance Association ("the **Association**") as part of our efforts in facilitating a united force in the industry that strives to enhance Hong Kong's status as an international aviation and financial center. Since inauguration, the Association has been maintaining regular dialogues with the Government and industry players, listening to and exchanging views on various areas related to the promotion and development of aircraft leasing and financing using the Hong Kong tax platform.

PERFORMANCE DATA

ENVIRONMENTAL PERFORMANCE

	Hong Kong Headquarters		Mainland China Offices		Ireland Office	
	2020	2019	2020	2019	2020	2019
Greenhouse Gas (GHG) Emissions						
Scope 1 (tonnes CO ₂ equivalent)	3.14	3.65	9.66	2.88	0	0
Scope 2 (tonnes CO ₂ equivalent)	65.61	78.93	44.26	53.27	30.82	9.18
Scope 3 (tonnes CO ₂ equivalent)	20.19	36.87	86.47	89.58	4.48	14.65
GHG Emissions Intensity (tonnes CO ₂ equivalent/employee)	1.20	1.61	2.23	2.14	2.35	1.59
Energy and Water Consumption						
Direct Electricity Consumption (MWh)	81.01	98.70	72.55	87.30	94.97	21.10
Direct Electricity Consumption Intensity (MWh/employee)	1.09	1.30	1.15	1.30	6.33	1.40
Water Consumption ⁵ (m ³)	9.49	12.70	11.18	18.10	0.23	0.90
Water Consumption Intensity (m ³ /employee)	0.13	0.17	0.18	0.27	0.02	0.06
Direct Fuel Consumption – Petrol (L)	1,161.00	1,349.10	3,567.00	1,064.90	0	0
Direct Fuel Consumption Intensity (L/employee)	15.69	18.20	56.62	15.70	0	0

⁵ Includes bottled water consumption only.

PERFORMANCE DATA

	Hong Kong Headquarters		Mainland China Offices		Ireland Office	
	2020	2019	2020	2019	2020	2019
Materials Consumption and Recycling						
Paper Used (<i>kg</i>)	1,501.00	1,998.00	1,773.00	2,132.00	43.00	157.00
Paper Recycled (<i>kg</i>)	226.00	252.00	0	0	11.00	9.00
Glass Bottles Recycled (<i>kg</i>)	0	0	0	0	11.00	86.00
Waste Disposal						
Non-hazardous ⁶ (<i>tonnes</i>)	2.39	4.10	2.07	2.50	0.004	0.0089
Non-hazardous Waste Intensity (<i>tonne/employee</i>)	0.03	0.05	0.03	0.04	0.00027	0.00059
Hazardous Waste – Fluorescent Lamps (<i>tonnes</i>) ⁷	0	–	0	–	0	–

⁶ Waste disposal are managed by the building management and collected by designated waste collectors.

⁷ Recorded for the first time in this reporting period, thus there is no previous data

PERFORMANCE DATA

SOCIAL PERFORMANCE

	Hong Kong Headquarters	Mainland China Offices	Ireland Office
Employment			
Total Employment	74	63	15
Employment (By Gender)			
Male	37	27	10
Female	37	36	5
Employment (By Employment Type)			
Full-time	74	63	14
Part-time	0	0	1
Employment (By Age Group)			
Under 30	8	10	1
Between 30 and 40	38	45	7
Between 41 and 50	20	8	4
Above 50	8	0	3
Employment (By Employment Category)			
Chief level Executives	4	0	0
Senior Management	6	3	4
Middle Management	25	13	5
General Staff	39	47	6
Employee Turnover Rate			
Turnover Rate	20%	22%	13%
Employee Turnover Rate – Group (By Gender)			
Male	24%		
Female	17%		
Employee Turnover Rate – Group (By Age Group)			
Under 30	42%		
Between 30 and 40	18%		
Between 41 and 50	16%		
Above 50	18%		
Percentage of Employees Trained (By Gender)			
Male	38%	100%	20%
Female	57%	97%	20%
Percentage of Employees Trained (By Employment Category)			
Chief level Executives	25%	–	–
Senior Management	67%	–	25%
Middle Management	44%	100%	20%
General Staff	49%	98%	17%

PERFORMANCE DATA

	Hong Kong Headquarters	Mainland China Offices	Ireland Office
Average Training Hours (By Gender)			
Male	0.32	2.44	0.10
Female	2.28	2.65	0.20
Average Training Hours (By Employment Category)			
Chief level Executives	0.375	–	–
Senior Management	1.17	–	0.125
Middle Management	0.56	4.15	0.10
General Staff	1.90	2.29	0.17
Health and Safety			
Number of work-related fatalities	0	0	0
Lost day due to work injury	0	0	0

Economic Performance**Amount (HK\$ million)**

Direct Economic Value Generated		
Total revenue		3,485.8
Profit attributable to shareholders of the Company		334.1
Economic Value Distributed		
Finance costs		1,328.8
Other costs ⁸		268.3
Dividends (2020 paid interim dividend and 2020 proposed final dividend)		281.2
Taxes		165.1
Economic Value Retained		
Total equity of the Group		5,415.8

⁸ Represents other costs including charitable donations but excludes depreciation and expected credit losses for the year.

ESG REPORTING GUIDE CONTENT INDEX

Topics, General Disclosures and KPIs	Description	Relevant Chapter(s) or other references/Explanation
A. Environmental		
A1. Emissions		
General Disclosure	Information on: <ul style="list-style-type: none"> (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.	<p>Since the Group's business does not involve aviation operations, no significant air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste are involved. Therefore, we have no policies in the respective aspects.</p> <p>There are no laws and regulations that have a significant impact on the Group relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p>
A1.1	The types of emissions and respective emissions data.	Emissions caused by fuel combustion of the Group's vehicle ⁹ : SOx: 69.50 g NOx: 2522.73 g PM: 185.74 g
A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	SUSTAINABILITY PERFORMANCE DATA
A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	PERFORMANCE DATA
A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	PERFORMANCE DATA

⁹ Estimated by referencing the *Reporting Guidance on Environmental KPIs* published by the Hong Kong Exchanges and Clearing Limited and the *Energy Utilisation Index – Transport Sector* published by the Hong Kong Electrical and Mechanical Services Department.

ESG REPORTING GUIDE CONTENT INDEX

Topics, General Disclosures and KPIs	Description	Relevant Chapter(s) or other references/Explanation
A1.5	Description of measures to mitigate emissions and results achieved.	There are no significant emissions generated from our daily office operations. Therefore, no specific emissions mitigation measure is in place.
A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	SUSTAINABILITY PERFORMANCE DATA Our daily office operations do not involve generation of hazardous waste. Therefore, no specific reduction initiative is in place.
A2. Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	SUSTAINABILITY
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).	PERFORMANCE DATA
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	PERFORMANCE DATA
A2.3	Description of energy use efficiency in initiatives and results achieved.	SUSTAINABILITY
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	SUSTAINABILITY Water for our office use is obtained from municipal water supplies. There are no associated issues regarding water sourcing.
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Our operations do not involve the use of packaging material.

ESG REPORTING GUIDE CONTENT INDEX

Topics, General Disclosures and KPIs	Description	Relevant Chapter(s) or other references/Explanation
A3. The Environment and Natural Resources		
General Disclosure	Policies on minimizing the issuer’s significant impact on the environment and natural resources.	The Group’s business activities mainly comprise office operations, which will not cause significant impact on the environment and natural resources. Therefore, no relevant policies are in place.
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Group’s business activities mainly comprise office operations, which will not cause significant impact on the environment and natural resources.
B. Social		
B1. Employment		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	WORKFORCE AND LABOUR PRACTICES There are no laws and regulations that have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.
B1.1	Total work force by gender, employment type, age group and geographical region.	WORKFORCE AND LABOUR PRACTICES PERFORMANCE DATA
B1.2	Employee turnover rate by gender, age group and geographical region.	PERFORMANCE DATA

ESG REPORTING GUIDE CONTENT INDEX

Topics,
General
Disclosures
and KPIs

Description

Relevant Chapter(s) or
other references/Explanation**B2. Health and Safety**

General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	WORKFORCE AND LABOUR PRACTICES There are no laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards.
B2.1	Number and rate of work-related fatalities.	PERFORMANCE DATA
B2.2	Lost days due to work injury.	PERFORMANCE DATA
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	WORKFORCE AND LABOUR PRACTICES

B3. Development and Training

General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	WORKFORCE AND LABOUR PRACTICES
B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	PERFORMANCE DATA
B3.2	The average training hours completed per employee by gender and employee category.	PERFORMANCE DATA

ESG REPORTING GUIDE CONTENT INDEX

Topics, General Disclosures and KPIs	Description	Relevant Chapter(s) or other references/Explanation
B4. Labour Standards		
General Disclosure	<p>Information on:</p> <ul style="list-style-type: none"> (a) the policies; and (b) compliance with relevant laws and regulations <p>that have a significant impact on the issuer relating to preventing child and forced labour.</p>	<p>Since the Group’s business does not involve any deployment of child labour or forced labour, the Group has not formulated specific policies on the topic. However, our <i>ESG Policy</i> states our commitments on complying with applicable legal requirements regarding labour protection, which includes the prevention of child and forced labour.</p> <p>There are no laws and regulations that have a significant impact on the Group relating to preventing child and forced labour.</p>
B4.1	Description of measures to review employment practices to avoid child and forced labour.	The Group regularly reviews its employment practice to ensure that we are in compliance with the <i>Employment Ordinance</i> of Hong Kong, <i>Labour Law of the PRC</i> , and other laws and regulations related to child and forced labour.
B4.2	Description of steps taken to eliminate such practices when discovered.	The Group has zero tolerance towards such practice. Violations are subject to internal disciplinary actions or handled by relevant authorities.

ESG REPORTING GUIDE CONTENT INDEX

Topics,
General
Disclosures
and KPIs

Description

Relevant Chapter(s) or
other references/Explanation**B5. Supply Chain Management**

General Disclosure Policies on managing environmental and social risks of the supply chain. CORPORATE GOVERNANCE

B5.1 Number of suppliers by geographical region. China: 47

B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. CORPORATE GOVERNANCE

B6. Product Responsibility

General Disclosure Information on: CORPORATE GOVERNANCE

(a) the policies; and

(b) compliance with relevant laws and regulations

that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

The Group has not identified material concerns in its operations regarding advertising, labelling and privacy matters in our operation, thus a dedicated policy is not in place. The Group places corporate advertisement in certain trade magazines, of which the content is monitored and approved by Corporate Communications Department to ensure accuracy.

There are no laws and regulations that have a significant impact on the Group regarding health and safety, advertising, labelling and privacy matters relating to the products and services provided by the Group.

ESG REPORTING GUIDE CONTENT INDEX

Topics, General Disclosures and KPIs	Description	Relevant Chapter(s) or other references/Explanation
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	No cases during the Reporting Period.
B6.2	Number of products and service related complaints received and how they are dealt with.	There were no cases of products and services related complaints received during the Reporting Period.
B6.3	Description of practices relating to observing and protecting intellectual property rights.	The Group has registered our trademarks in Hong Kong and the PRC, and registered our domain name in Hong Kong. We will take immediate action if scamming or infringing articles or materials in relation to the Group are discovered.
B6.4	Description of quality assurance process and recall procedures.	CORPORATE GOVERNANCE
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	CORPORATE GOVERNANCE

ESG REPORTING GUIDE CONTENT INDEX

Topics,
General
Disclosures
and KPIs

Description

Relevant Chapter(s) or
other references/Explanation**B7. Anti-corruption**

General Disclosure	Information on:	CORPORATE GOVERNANCE
	(a) the policies; and	Ethical behaviour and compliance with applicable laws and regulations is of utmost importance to the Group as it affects the Group's reputation. Thus, in the Group's <i>Code of Conduct</i> , we articulate the standard of behaviour that we expect our employees to live up to. Beyond the <i>Code of Conduct</i> , we provide training to help employees understand the meaning of the <i>Code of Conduct</i> and their expected actions.
	(b) compliance with relevant laws and regulations	
	that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	<i>The Anti-corruption Law of the PRC and Hong Kong's Prevention of Bribery Ordinance</i> aim at maintaining a fair and just society and inflicting punishments against unscrupulous and corruption behaviours.
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.	CORPORATE GOVERNANCE
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	CORPORATE GOVERNANCE

ESG REPORTING GUIDE CONTENT INDEX

Topics, General Disclosures and KPIs	Description	Relevant Chapter(s) or other references/Explanation
B8. Community Investment		
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take in to consideration the communities' interests.	CORPORATE GOVERNANCE GIVING BACK
B8.1	Focus are as of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	CORPORATE GOVERNANCE GIVING BACK
B8.2	Resources contributed (e.g. money or time) to the focus area.	GIVING BACK PERFORMANCE DATA

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