eBROKER GROUP LIMITED
電子交易集團有限公司

(incorporated in the Cayman Islands with limited liability)

Stock code: 8036

Environmental, Social and Governance Report **2018**

CONTENTS

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THIS REPORT

eBroker Group Limited (the "Company" together with its subsidiaries, hereinafter referred to as the "Group" or "we" or "us") is pleased to present the first Environmental, Social and Governance Report (the "Report") to summarise the Group's policies, measures and performance on the key environmental, social and governance ("ESG") issues.

REPORTING PERIOD

The Report illustrates the overall performance of the Group regarding the environmental and social aspects from 1 January 2018 to 31 December 2018 (the "Reporting Period").

SCOPE OF REPORT

The Report covers the core and material business engaged by the Group's subsidiaries, namely the provision of financial software solution services to primarily financial institutions (including mainly brokerage firms, proprietary trading firms and wealth management companies) in Hong Kong. If the scope and boundaries of the specific contents vary, they are noted in the relevant sections of the Report.

REPORTING GUIDELINES

The Report is prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix 20 of the Rules Governing the Listing of Securities on GEM of Stock Exchange of Hong Kong Limited (the "GEM Listing Rules") issued by the Stock Exchange of Hong Kong Limited (the "SEHK") and on the basis of the four reporting principles – materiality, quantitative, balance and consistency:

*   "Materiality" Principle:

    The Group determines material ESG issues by stakeholder engagement and materiality assessment.

*   "Quantitative" Principle:

    Information is presented with quantitative measure, whenever feasible, including information on the standards, methodologies, assumptions used and provision of comparative data.

*   "Balance" Principle:

    The Report identifies the achievements and changelings faced by the Group.

*   "Consistency" Principle:

    The Report is the first ESG report of the Group. The Report will use consistent methodologies for meaningful comparisons in the following years unless improvements in methodology are identified.

The information contained herein is sourced from internal documents and statistics of the Group, as well as the combined control, management and operations information provided by the subsidiaries in accordance with the Group's relevant policies. A complete content index is appended to the last section hereof for ease of reference. The Report is prepared and published in both Chinese and English. In the event of contradiction or inconsistency between the Chinese version and the English version, the English version shall prevail.

FEEDBACK

The Group respects your opinion and feedback on the Report. You are welcome to contact us at:

Address   Room 603, China Insurance Group Building, 141 Des Voeux Road Central, Hong Kong (For the attention of the Board)

Fax: +852 2928 9008

Email: info@ebrokersystems.com

ABOUT THE GROUP

The Group is principally engaged in the provision of financial software solution services to primarily financial institutions (including mainly brokerage firms, proprietary trading firms and wealth management companies) in Hong Kong. Our vision is to connect to the world for the right trading opportunities and to define a new standard for our customers to better perform global trading in exchange-listed instruments world.

PRODUCT AND SERVICE

Our products and services cover the whole life cycle of trading and settlement process from low latency trading, risk management, compliance and settlement for the financial community. Our solutions are engineered to perform a variety of functions for both front office and back office.

We work with key players across the region, which include top-tier financial institutions, leading local and regional brokerage firms, wealth management companies and proprietary trading firms.

We are committed to driving our client business strategy by delivering innovative and high-performance financial technologies to fulfil our clients' needs.

ESG MANAGEMENT APPROACH

The Group is committed to integrating environmental, social and governance factors into its operations in order to create sustainable value for stakeholders and take up the responsibilities as a corporate citizen.

The Board of Directors (the "Board") supports the Group's commitment to fulfilling its environmental and social responsibility and has overall responsibility for the Group's ESG strategy and reporting. The Board is responsible for evaluating and determining the Group's ESG-related risks, and ensuring that appropriate and effective ESG risk management and internal control systems are in place.

The Board has overall responsibility for the Group's ESG strategy, but has delegated the day-to-day responsibility of the implementation to the ESG Working Group (the "Working Group") with representatives from different departments in the Group. The Working Group is responsible for facilitating the adoption of ESG strategies and policies throughout the Group. It collects data, evaluates performance and reports major issues to the Board regularly.

STAKEHOLDER ENGAGEMENT

Stakeholders' opinions are the solid foundation for the Group's sustainable development and success. The stakeholder engagement helps the Group to develop a business strategy that meets the needs and expectations of stakeholders, enhances the ability to identify risk and strengthens important relationships. Stakeholders can express their opinions through various channels. The relevant stakeholders of the Group and their engagement platforms are as follows:

Stakeholder	Engagement Platform
Government and regulatory agencies	• Annual reports, interim reports, ESG reports and other public information
Shareholders and investors	• Annual general meetings and other general meetings of shareholders
	• Company website
	• Press releases/announcements
	• Annual reports, interim reports, ESG reports and other public information
Employees	• Training
	• Performance evaluation
	• Leisure activities
	• Survey
Customers	• Fax, email and telephone
Suppliers	• Tendering process
	• Telephone discussions

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

MATERIALITY ASSESSMENT

The Group identifies issues for disclosure in the Report through materiality assessment. By considering the dependence and influence on the Group of the stakeholders and the availability of the resources for the Group, the management has conducted a survey with relevant stakeholders. They have expressed their opinions and recommendation on the sustainability issues related to the Group's operation.

Consolidating the results of the assessment, the Group has compiled the materiality matrix (refer to the diagram below). We determine the extent of disclosure for issues in the Report based on the importance of the issue to the business and the stakeholders.

Materiality Matrix

High	Community Investment	Customer Data Protection or Privacy
		Intellectual Property Protection
		Anti-corruption
		Employment
		Labour Standards
		Quality Management
		Development and Training
		Complaint Handling (After-sales services)
		Health and Safety
Importance to the stakeholder	Carbon and Energy Management	Supply Chain Management
	Wastes Management	
	Water Resource	
	Advertisement and Labelling	
	Environment and Natural Resource and	
	Biodiversity	
	Air Pollutant Em issions	
	Packaging Material Consumption	
	Product Health and Safety	
Low	**Low** Importance to the business **High**	

ENVIRONMENTAL ASPECTS

As a financial technology solution provider, the Group recognises its social responsibilities with regards to managing the environmental impacts associated with our operations. Given the non-manufacturing nature of our business, our Environmental Policy primarily focuses on the issues relating to greenhouse gases emission, wastes and energy consumption. The details are explained in the following sections.

EMISSIONS

The Group's day-to-day business does not involve the direct generation and emission of air, water, and land pollution. Due to our business nature, we are not aware of any relevant environmental laws and regulations in respect of air and greenhouse gas emissions discharge into water and land, and generation of hazardous and non-hazardous waste that would have a significant impact on it.

CARBON MANAGEMENT

In response to the community's gradual concern on greenhouse gas ("GHG") emissions, climate changes and other related issues, the Group provides guidelines on energy-saving strategies in the office, details of which are illustrated in section "Use of Resources" in this Report. The Group will continue to monitor the GHG emission annually to see if any feasible mitigation measures can be implemented. Analysis of GHG emission data[1] by scope were as follows:

GHG Emissions	2018[2]
	tonnes CO_2-equivalent
Scope 1[3]	0
Scope 2[4]	50.81
Scope 3[5]	4.07
Total	**54.88**
Intensity (per square foot of office area)	0.02

GHG Emission By Sources

- Purchased Electrcity 92%
- Paper Disposal 5%
- Business Travel 3%

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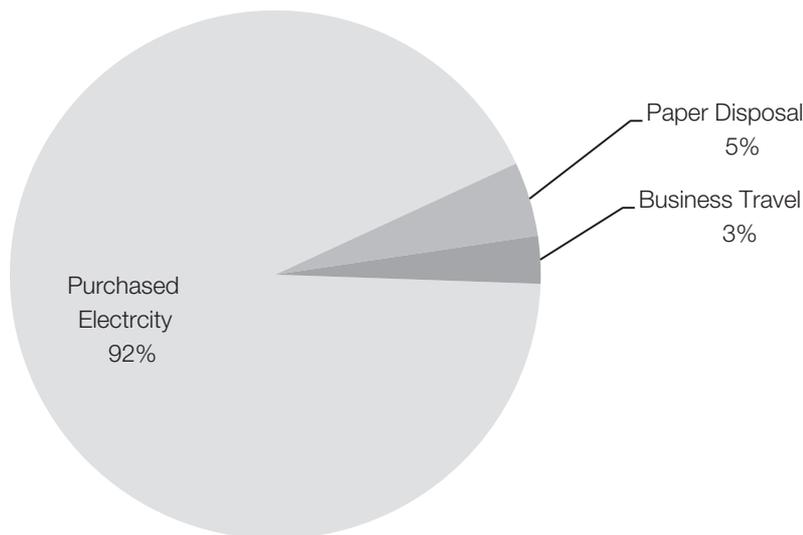
[1] The GHG emission calculation is estimated with reference to guidelines published by the Environmental Protection Department of the Hong Kong Government.

[2] The figure is reported for the first time, therefore, the related result of the mitigation measures taken is not yet available.

[3] Scope 1: The direct emission from the business operations owned or controlled by the Group, including the emission from the Group's vehicle fleet.

[4] Scope 2: The "indirect energy" emissions from the internal purchased electricity consumption by the Group.

[5] Scope 3 refers to all other indirect emissions that occur outside the company, including both upstream and downstream emissions. It includes the emissions produced indirectly from commercial business travel and paper wastes disposed at landfills.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Wastes

The Group aims to streamline processes and procedures to increase the efficiency and reduce the consumption of day-to-day operation inputs including paper and electronic equipment. The Group encourages waste minimisation, upcycling, recycling and the use of recycled or environmentally friendly materials, and the practice of disposing of the hazardous or non-hazardous waste in a responsible manner.

We encourage our employees to develop environmentally friendly habits such as utilising recycled paper and using paper saving techniques such as two-sided printing whenever possible. The used paper and cartridges are recycled by designated collectors.

Wastes	2018[6]
	Tonnes
Non-hazardous wastes	
Office Paper recycled	0.006
Hazardous wastes	
Cartridges recycled	0.011

USE OF RESOURCES

Energy management

The major resources consumed by the Group's operations are purchased electricity and paper consumption. There was no packaging materials consumption. The Group's Environmental Policy states our commitments on energy saving:

- Track and monitor the usage of energy

- Support technology which has lower energy consumption

- Minimise the dependency on carbon dependent sources and other natural resources

- Embrace sustainable development through good environment management

We encourage our employees to switch off electrical appliances when they are not in use (such as air-conditioning, computer, printer, photocopier, lighting, etc.) and set the computer in energy-saving mode.

Energy Consumption	2018[7]
	MWh
Direct Energy	0
Indirect Energy[8]	63.51
Total	63.51
Intensity *(per square foot of office area)*	0.02

Water management

The water consumption of the Group mainly relates to basic cleaning and sanitation. We do not consume significant amounts of water through our business activities. The majority of the water supply facilities are provided and managed by property management company. It is not feasible to obtain the consumption data. Nevertheless, we encourage our employees to develop the habit of conserving water and to use water resources properly.

THE ENVIRONMENT AND NATURAL RESOURCES

The Group's operations did not have a direct impact on the environment and natural resources. However, indirect GHG emission would aggravate global warming. The Group strives to reduce indirect GHG emissions and its impact on the environment and natural resources through various measures mentioned in the sections "Emissions" and "Use of Resources". The Group will continue to review the performance and where viable set practical targets and goals.

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[6] The figure is reported for the first time; therefore the related result of the mitigation measures taken is not yet available.

[7] The figure is reported for the first time; therefore the related result of the mitigation measures taken is not yet available.

[8] It refers to the energy consumption from the purchased electricity of the Group.

SOCIAL ASPECTS

Employment and Labour Practices

Employment

The Group believes that employees are the most important asset that contributes to our success. As the business grows, the Group must establish sustainable human capital to attract and retain talents. The Group strictly abides by the employment laws and regulations in Hong Kong, including the Employment Ordinance, Minimum Wage Ordinance, the Employees' Compensation Ordinance and the Sex Discrimination Ordinance. During the Reporting Period, the Group did not have any significant non-compliance issues in this regard.

The Group's Human Resources Management Policies and Procedures govern recruitment, employment, performance evaluation, disciplinary action, termination and staff training processes.

Recruitment

The Group will use its best effort to attract and retain appropriate and suitable personnel to serve our Group. The Group assesses the available human resources on a continuous basis and will determine whether additional personnel are required to cope with our business development. We recruit employees primarily from the open market and through internal referral. We enter into individual employment agreements with our employees, specifying terms including, among other things, remuneration, benefits, confidentiality obligations and termination.

Remuneration, Promotion and dismissal

The Group determines employees' remunerations based on factors such as qualifications, duties, contributions and experience. We have an annual review system to assess the performance of the employees, which forms the basis of determination on pay rise, bonus and promotion.

For employee termination, employment might be terminated by the Director for non-performance, breach of policies, gross misconduct. For voluntary resignation, an exit interview is conducted with the resigned employee so the Group would understand the reason and continue to improve the human resource management.

Working hours and rest periods

The Group committed to offering reasonable working hours and rest period to employee. Each employee is advised of his normal working hours on engagement. Employee's working hours may be re-scheduled by his supervisor to suit operational needs. The Group implements five-day work week. All employees shall be entitled to General Holidays as announced in the Hong Kong SAR Government Gazette each year. In addition to general holidays, employees are entitled to annual leave, maternity leave, sick leave and compassionate leave.

Equal opportunity, diversity, antidiscrimination

With a view to achieving sustainable and balanced development, the Company sees increasing diversity at the Board level as an essential element in supporting the attainment of its strategic objectives and its sustainable development. The Group has established Board Diversity Policy to set out the approach to achieve diversity on the board of directors of the Company. Selection of candidates will be based on a range of diverse perspectives, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. As stated in our Human Resources Management Policies, we value the dignity and equality of employee and ensure that all applicants have an equal opportunity of employment irrespective of their age, sex, marital status, pregnancy, family status, disability, race, nationality or religion.

Employee benefits and welfare

According to the applicable laws and regulations in Hong Kong, the Group provide various benefits and welfare to the employees. The Group participates in the defined contribution scheme (the "MPF Scheme") under the Mandatory Provident Fund Schemes Ordinance which is available to its employees in Hong Kong. Contributions to the MPF Scheme by the Group and employees are made based on a percentage of employees' basic salaries. The Group's employer contributions vest fully with the employees when contributed to the MPF Scheme. The Group also provides medical insurance, long service payment and compensation insurance. The Group provides monetary awards, such as discretionary bonus, to employees.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Health and Safety

The Group attaches great importance to the health of its employees and is committed to providing a safe and healthy working environment for them. The Group maintains medical insurance for its employees and adopts policies and procedures regarding work safety and occupational health issues. Safety arrangements in cases of emergency such as during typhoons, rainstorm warnings and fire evaluation are stated in the employee handbook to ensure that all employees are aware of emergency procedures.

The Group complies with relevant laws and regulations in Hong Kong including the Occupational Safety and Health Ordinance. During the Reporting Period, the Group did not have any non-compliance issues in this regard.

Development and Training

The Group places a great deal of importance on the career development and training of its staff. The Group has developed training policy to ensure employees acquiring the necessary skills to perform tasks up to the standards of the Group. The Group will establish annual training plan and maintain training attendance records as appropriate in order to ensure that our staff have adequate knowledge and competence to fulfil the job requirement.

Staff at all levels is expected to engage in continuing professional development. We provide management training courses, which are conducted by our senior management team, to our employees in the supervisory level to develop their management and leadership skills and to better manage their work and their team. Our software engineers participate in courses provided by our suppliers to keep abreast of the latest technology development. Training includes in-house or external courses and on-the-job training.

Labour Standards

The Group primarily engages in the provision of the technology solution. There have never been any unlawful child labour or forced labour practices regarding the Group's operation. Background checks of employees are performed to ensure that they meet statutory standards in recruitment and our compliance with labour laws and regulations. The Group also strives to adhere strictly to the statutory labour standards, in particular to issues regarding equality and discrimination, details of which are set out in the section "Employment" in this Report.

During the Reporting Period, the Group strictly complies with the Employment Ordinance and is not aware of any laws and regulations relating to preventing child or forced labour that have a significant impact on us.

Operating Practices

Supply Chain Management

The Group's suppliers are generally telecommunication service providers as well as hardware and/or software vendors providing us with their data service, bandwidth, internet lines, leased lines, routers and servers. With a view to enhancing our operational efficiency, we also outsource the development of part of the modules of our financial software which does not relate to the core components of our financial software, testing and day-to-day customer support work to the technical service providers.

The Group has a Procurement Policy in place to identify alternative suppliers. The Group manages the environmental and social risks through applying the four principles to the procurement practices: fair competition, prevention of conflict of interest, cost-effectiveness and transparency. As stipulated in the Group's Responsible Product and Supply Chain Policy, the sustainability performance of the suppliers would be one of the selection considerations if applicable in the future.

The Group would evaluate suppliers based on their price, quality of the services and track records of the tenderers. Successful tenderer will enter into an agreement with us to formalise the terms and conditions of the service. If none of the tenders fulfils the required specifications and conditions in the tender invitation, the tendering exercise would be cancelled. The original specifications and conditions would be amended as necessary for the purposes of re-tendering.

Apart from the tendering process, we manage the supply chain risk through quality controls of suppliers. For each leased line installation, our engineers will work with our suppliers to check if the connectivity is compatible. The suppliers will designate support engineers to us and we can contact them in case of any technical problems concerning network connectivity. The suppliers will also monitor our leased line setup. For each hardware delivered to us from our suppliers, our engineers will verify that the parts in the hardware are the same as what we have ordered.

Product Responsibility

Products and services delivered by the Group to the customers can be broadly categorised into the following types: (i) computer products; (ii) contracted trading solutions and (iii) development of trading systems for brokerage.

The Group's Responsible Product and Supply Chain Policy provides guidance to our employees on continually improving the quality of our services and products and privacy protection. We value our customers and are committed to strengthening our ties with them over time by continuously improving the quality of our products and customer experience. Regarding to the business nature and the materiality assessment, product health and safety is neither a material nor relevant issue.

The Group strictly abides by the relevant laws and regulations in Hong Kong, including the Copyright Ordinance, the Sale of Goods Ordinance, the Supply of Services (Implied Terms) Ordinance and Personal Data (Privacy) Ordinance. During the Reporting Period, the Group did not have any significant non-compliance issues in this regard.

Quality Management

The Group believes that the quality of our solution services is one of the principal factors that contribute to our success. Therefore, we endeavour to tackle any issues that may tamper with the functionality of our software solutions, and we thrive to ensure that our solution services will fulfil all requirements of our clients by implementing quality control measures over our suppliers and our services. For the quality control over our suppliers, please refer to the section "Supply Chain Management".

The Group has implemented a set of internal quality control measures over our services. The quality control work undertaken by the technical service providers is mainly related to the provision of supporting services including routine checking on our systems provided to clients. Our project team also review the problems or errors reported by clients and solve the problems or rectify the errors with the supporting service provided by the technical service providers.

For each project, upon our request and guidance, the technical service providers will execute the test plan designed by us according to the specifications of our clients. In order to ensure that our services are in good quality and fit for use, a three-stage test is adopted to scan and test the hardware, software and system security. The three-stage test is described as follow:

1. Unit Testing

- To test individual components of our product
- To ensure that individual components of our product can function properly

2. Integrated Testing

- To test the compatibility and functionality of each component with other components of our product
- To ensure that each component of our product is compatible with other components, so that our product as a whole can work smoothly

3. Customisation Testing

- To test our product under the specific operating environment of our client according to our client's specifications
- To ensure that our product can run smoothly under the specific operating environment of our client and meet our client's requirements

Our project officer checks and analyses the performance of our solutions against a set of conditions and parameters implemented by us based on the test report prepared by the technical service providers containing the data collected from the three-stage test described above. Once our project officer is satisfied with the test result, we will install the software and deliver the hardware to our clients. Our clients will then perform a series of user acceptance tests under our guidance and monitoring and we will solve problems or rectify the errors identified by us during the test period.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

After-sales Service

The Group is committed to providing quality after-sale services to our clients. For instance, we are responsive to the challenges faced by our clients. Further, we also provide telephone and on-site support and maintenance services for correction of defects and problems. We also provide daily health check to ensure the software systems are in order.

Intellectual Property Protection

The Group regards our copyrights, trademarks and other intellectual property as critical to our success. We rely primarily on a combination of copyright, trademarks and other intellectual property-related laws in Hong Kong, as well as confidentiality procedures and contractual restrictions to establish and protect our intellectual property rights.

Under the Copyright Ordinance, there are certain provisions to protect copyright work of computer programmes. However, there is no formal procedure to register the copyright of our software in Hong Kong. Should there be any relevant formal procedure in the future, we may consider registering the copyright of our software in Hong Kong.

Advertising/labelling

The Group's business does not involve product packaging and labelling activities. The Group promotes products and services to potential clients in conferences, seminars and exhibition of the industry. Referral of new clients by existing clients as a result of departure of employees of and business expansion by existing clients or setting up of new exchange participants (EPs) by owners of existing clients is the major channel in expanding our client base. This issue does not have a significant impact on the Group.

Customer Data Protection and Privacy

The Group is committed to ensuring the privacy of our customers and the Group adheres to the Personal Data (Privacy) Ordinance of Hong Kong. All personal information collected in whichever formats or platforms will only be used for the purposes for which the information have been collected which have been made known to the customers. Our Employee Handbook sets out the employee's conduct in information protection. Some of the precautionary measures are as follows:

- Files should be returned to the filing areas whenever they are not in current use.
- Confidential document no longer required must be shredded and must not be discarded in wastepaper baskets.
- Firewall and anti-virus solution are installed to protect internal network and prevent the computers from virus infection.

Anti-corruption

Honesty and integrity are the core values of all employees of the Group. We have Anti-Money Laundering Policy and Anti-Fraud Policy in place to maintain a high standard of corporate governance practices.

The Entertainment and Business Gift Policy in the Employee Handbook sets out the employee's conducts in dealing with issues related to the acceptance of gifts and conflicts of interest. All received gifts should be reported to the respective department head and management. For a gift with a value over a certain amount, an endorsement from the management team is required. The Human Resource Department maintains all records, receipts, account information and other documents that the employee submitted.

To encourage all its employees to adopt good and proper business ethics and to report promptly any malpractices, the Group has also established a Whistle Blowing Policy. Whistle blower can send their concerns on malpractice by telephone or e-mail. All the information is kept anonymously and confidentially. The Human Resources Department is responsible to handle and investigate the reports of malpractices and report directly to the Board.

The Group strictly abides by the laws and regulations relating to bribery, extortion, fraud and money laundering in Hong Kong, including the Prevention of Bribery Ordinance. During the Reporting Period, the Group did not have any significant non-compliance issues in this regard nor there is any legal case relating to corrupt practices brought against the Group or its employees during the Reporting Period.

COMMUNITY

Community Investment

The Group is committed to maintaining the sustainability of its business and its communities. Our Community Investment Policy establishes a framework and guidelines for community investment, sponsorship and donation activities, and is expected to contribute to community wellness.

We aim to develop long-term relations with our stakeholders based on mutual trust, respect and integrity. We also seek to make contributions to programs which have a positive impact on community development. We encourage our employees to volunteer, and work through collaboration with strategic giving as well as capacity-building initiatives to try and create a positive impact on the community.

ESG REPORTING GUIDE CONTENT INDEX

Subject Areas, Aspects, General Disclosures and KPIs (Note 1)		Reference/Response	Page number
Environmental			
Aspect A1 Emissions			
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 air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	Emissions	8
KPI A1.1	The types of emissions and respective emissions data	Emissions	8
KPI A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Emissions	8
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Emissions	9
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)	Emissions	9
KPI A1.5	Description of measures to mitigate emissions and results achieved	Emissions (Note 2)	8
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved	Emissions (Note 2)	9

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Subject Areas, Aspects, General Disclosures and KPIs (Note 1)		Reference/Response	Page number
Aspect A2 Use of Resources			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	Use of Resources	9
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)	Use of Resources	9
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility)	Use of Resources	9
KPI A2.3	Description of energy use efficiency initiatives and results achieved	Use of Resources (Note 2)	9
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	Not material to the Group's business	9
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	Not relevant to the Group's business	Not applicable
Aspect A3 The Environment and Natural Resources			
General Disclosure	Policies on minimising the issuers significant impact on the environment and natural resources	The Environment and Natural Resources	9
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	The Environment and Natural Resources	9
Social			
Employment and Labour Practice			
Aspect 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, antidiscrimination, and other benefits and welfare	Employment	10
Aspect 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	Health and Safety	11
Aspect B3 Development and Training			
General Disclosure*	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	Development and Training	11

Subject Areas, Aspects, General Disclosures and KPIs (Note 1)		Reference/Response	Page number
Aspect B4 Labour standards			
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 preventing child or forced labour	Labour Standards	11
Operating Practices			
Aspect B5 Supply Chain Management			
General Disclosure	Policies on managing environmental and social risks of supply chain	Supply Chain Management	11
Aspect B6 Product Responsibility			
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 health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	Product Responsibility	12-13
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Product Responsibility	13
KPI B6.4	Description of quality assurance process and recall procedures	Product Responsibility	12
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	Product Responsibility	13
Aspect B7 Anti-corruption			
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 bribery, extortion, fraud and money laundering	Anti-corruption	13
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	No cases	13
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	Anti-corruption	13

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Subject Areas, Aspects, General Disclosures and KPIs (Note 1)		Reference/Response	Page number
Community			
Aspect 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 into consideration the communities' interests	Community Investment	14

Note 1: All general disclosure under each aspect and KPIs in the "Environmental" subject area are the comply or explain provisions while others are recommended disclosure set out in the ESG Guide.

Note 2: As this is the first ESG report, the Group will evaluate the results of the measures by reviewing the KPIs in the coming years.