



Dadi International Group Limited **大地國際集團有限公司**

(Formerly known as “Zhi Cheng Holdings Limited 智城控股有限公司”)

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)
(Stock Code: 8130)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT **2019**



During the year ended on 31 March 2019, Dadi International Group Limited (formerly known as Zhi Cheng Holdings Limited) (the “Company”) with its subsidiaries (together the “Group”), was principally engaged in the provision of advertising and media related services; and financial leasing, and other financial services during the year ended on 31 March 2019.

This Environmental, Social and Governance Report (the “ESG Report”) summarizes the environmental, social and governance (“ESG”) initiatives, plans and performances of the Group and demonstrates its commitment to sustainable development.

THE ESG GOVERNANCE STRUCTURE

The Group has set up an ESG working taskforce (the “Taskforce”), composed of staff from relevant departments, in which, full-time staff has been assigned to collect the data relevant to ESG and compile the ESG Report. The Taskforce would periodically report to the board of directors of the Company (the “Board”), assisting in the assessment and identification of risk management of the Group on ESG aspects and whether its internal control system is appropriate and effective. The Taskforce reviews the ESG performance of the Group, including environmental, labour practices, and other ESG aspects. The Board sets the tone at the top for its ESG strategies and is responsible for ensuring effective risk management and internal controls. The detail of the ESG strategy is stated below.

DETAIL OF THE ESG STRATEGY

We established an ESG management system with clarified management functions and responsibilities at all levels. We carry out specific work through the Taskforce and help the Board understand our ESG risks and performance in a timely manner, so as to better incorporate ESG factors into company planning and daily operations.

- The Board is responsible for:
 - assessing and determining the Group’s ESG risks ;
 - ensuring the establishment of appropriate and effective ESG risk management and internal control systems ;
 - developing ESG strategies, action plans and objectives ;
 - monitoring the progress and performance of ESG work ;
 - reviewing and approving annual ESG reports.

- The management is responsible for:
 - reporting ESG-related risks and opportunities to the Board ;
 - implementing ESG risk management and internal control systems ;
 - informing the Board of the effectiveness of ESG risk management and internal control systems ;
 - arranging work in accordance with the ESG strategies, action plans and objectives developed by the Board ;
 - reporting to the Board on the progress and performance of ESG work ;
 - reviewing and submitting annual ESG report to the Board for approval.
- The Taskforce is responsible for:
 - carrying out specific ESG work ;
 - reporting to the management on the progress of the work ;
 - collecting information and data ;
 - preparing annual ESG reports and reporting to the management.

SCOPE OF REPORTING

This ESG Report covers the Group's business activities of offices in Hong Kong and mainland China, which represent the Group's major sources of revenue. The ESG key performance indicator ("KPI") data is gathered and included subsidiaries under the Group's direct control. The Group will extend the scope of disclosures when and where applicable. The KPIs are shown in the ESG Report as well as supplemented by explanatory notes to establish benchmarks.

REPORTING FRAMEWORK

The ESG Report has been prepared in accordance with the "Environmental, Social and Governance Reporting Guide" (the "ESG Reporting Guide") as set out in the Appendix 20 of the GEM Listing Rules of The Stock Exchange of Hong Kong Limited. Information relating to the corporate governance practices of the Group has been set out in the Corporate Governance Report on p.13 to p.22 of Annual Report for the year ended 31 March 2019.

REPORTING PERIOD

The ESG Report describes the ESG activities, challenges and measures taken by the Group from 1 April 2018 to 31 March 2019 (the "Relevant Period").

STAKEHOLDER ENGAGEMENT

We value our stakeholders and their feedback regarding our businesses and ESG aspects. In order to understand and address their key concerns, we have maintained close communication with our key stakeholders, including but not limited to government, investors, customers, suppliers, employees, as well as community and public.

We take stakeholders' expectations into consideration in formulating our businesses and ESG strategies by utilizing diversified engagement methods and communication channels, shown as below.

Stakeholders	Expectations and Requirements	Means of Communication
Government	<ul style="list-style-type: none">• Observance of laws and disciplines and payment of tax according to laws	<ul style="list-style-type: none">• Complying with relevant laws and regulations
Investors	<ul style="list-style-type: none">• Stable reporting of investment	<ul style="list-style-type: none">• Reporting to investors on regular basis by annual report, interim report and quarterly report
Customers	<ul style="list-style-type: none">• Providing excellent services	<ul style="list-style-type: none">• Setting up a variety of communication channels to understand customers' needs by email, phone call and client questionnaire
Suppliers	<ul style="list-style-type: none">• Maintaining good business dealings	<ul style="list-style-type: none">• Carrying out strategic cooperation• Contract fulfillment
Employees	<ul style="list-style-type: none">• Competitive salary and benefits• Fair promotion and development• Good working environment	<ul style="list-style-type: none">• Establishing a sound employee management system by complying to related regulations• Strengthening communications with employees to provide fair promotion and establishing training system to equip employees with adequate working skills.
Community and public	<ul style="list-style-type: none">• Corporate social responsibility	<ul style="list-style-type: none">• Participating in social activities

We aim to collaborate with our stakeholders to improve our ESG performance and create greater value for the wider community on a continuous basis.

MATERIALITY ASSESSMENT

The management and staff of the Group's respective major operations have participated in the preparation of the ESG Report to assist the Group in reviewing our operations and identifying relevant ESG issues and assess the importance of related matters to our businesses and stakeholders. Based on the assessed significant ESG issues, a data collection questionnaire was prepared to collect information from relevant departments and business units of the Group.

The following is a summary of the Group's material ESG issues included in this ESG Report:

Material ESG aspects of the Group

- Greenhouse Gas ("GHG") Emissions
- Energy Consumption
- Paperless Office
- Recruitment, Remuneration, Promotion and Dismissal
- Customer Privacy Protection
- Customer Services

During the Relevant Period, the Group confirmed that it has established appropriate and effective management policies and internal control systems for ESG issues and confirmed that the disclosed contents are in compliance with the requirements of the "ESG Reporting Guide".

CONTACT US

We welcome stakeholders to provide their opinions and suggestions. You can provide valuable advices in respect of the ESG Report or our performances in sustainable development by phone contact (852) 2382 8588 for Hong Kong and (021) 5850 1766 for mainland China.

A. ENVIRONMENTAL

A1. Emissions

General Disclosure and KPIs

During the Relevant Period, the Group principally engaged in advertising and media services. Our business operation did not directly generate any greenhouse gas (“GHG”) emissions, exhaust gases emissions, hazardous waste, and only generated an insignificant amount of non-hazardous waste. Nonetheless, we recognized our responsibilities towards the potential indirect negative environmental impacts associated with our business operations.

By integrating environmental consideration into our decision-making processes, we embraced our responsibilities to create an environmentally sustainable business. We were also committed to raising our employee’s environmental awareness and complying with relevant environmental laws and regulations.

To enhance our environmental governance practice and mitigate the environmental impacts produced by our operations, we have implemented relevant environmental protection policies and communicated such policies to our employees. These policies encouraged our staff to contribute towards sustainability by adopting environmentally friendly operation methods. In the long run, we will continue to enhance our environmental management strategies in monitoring and minimizing the environmental impacts brought by our businesses regularly in the coming years.

During the Relevant Period, the Group did not have any material non-compliance with the relevant environmental laws and regulations in Hong Kong and mainland China, including but not limited to the “Waste Disposal Ordinance”, “Air Pollution Control Ordinance”, “Noise Control Ordinance” of Hong Kong and “Environmental Protection Law of the People’s Republic of China” of mainland China that have a significant influence on the Group’s operations.

Exhaust Gas Emissions

Since the Group’s major businesses were providing advertising and media related service, the Group did not make use of any industrial production or any factory facilities. No exhaust gas was directly generated by the Group; therefore, it regarded the exhaust gas emissions were immaterial to the Group’s operation. While the major type of emissions produced by the Group’s operation was GHG emissions, details will be disclosed in the following section.

GHG Emissions

As a corporation providing advertising and media related services, the Group's daily operations had minimal impacts on the environment. Nevertheless, we still focused on nurturing and strengthening our employees' awareness of environmental protection in their daily work processes, and actively implemented the Group's environmental protection measures, with the aim to lower the GHG emissions and reduce non-hazardous wastes generation.

The Group had no direct GHG emissions as it did not have any direct consumption of fuels for vehicles or production facilities due to its business nature. The principal GHG emissions of the Group were generated from purchased electricity and the aircraft navigation during employees' business trip. The Group so far does not have data for the annual GHG emission; however, the Group has emphasized a lot on environment protection and has related policies of reducing the consumption of electricity in order to reduce the GHG emissions as well.

The Group has adopted the following measures to mitigate the indirect GHG emissions from electricity consumption in our operations:

- Requiring employees to turn off all the lights and switch off the desktops after work;
- Encouraging employees to turn off the lights when it is not necessarily used;
- Keeping the air-conditioning temperature at 24 degrees Celsius; and
- Encouraging employees to use power-saving appliances

Consumption of electricity was accounted as the most significant source of indirect GHG emissions. The Group has implemented measures as stated in "Energy Consumption" of Aspect A2 below in order to reduce energy consumption, and thereby minimizing carbon footprint.

Through these GHG emissions mitigating measures, the employees' awareness on GHG emissions mitigation has been enhanced.

Sewage Discharge

The Group was principally engaged in the provision of advertising and media related services. We did not consume significant volume of water through our business activities, and therefore our business activities did not generate material portion of discharge into water during the Relevant Period. The majority of the water supply and discharge facilities were provided and managed by property management company.

Waste Management

Hazardous waste handling method

Despite the Group did not generate hazardous wastes during the Relevant Period, we have established guidelines in governing the management and disposal of hazardous wastes. In case there is any hazardous waste produced, we must engage a qualified chemical waste collector to handle such waste, which is complied with the relevant environmental regulations and rules.

Non-hazardous waste handling method

The Group's wastes mainly came from office operation, such as paper, toner cartridge and ink cartridge. With the aim of minimizing the environmental impacts from non-hazardous wastes generated from our business operations, the Group implemented measures to handle such wastes and launched different reduction initiatives. The Group disposed the waste generated by business operation by three categories, which are general waste, recyclable waste and special waste. Recyclable waste includes papers, bottles, cans, etc. Special waste includes toner, battery, etc. The three categories were handled in different ways based on their nature. The consumption of paper is shown in the table below by sheets instead of tons. Since the Group has relocated its offices in mainland China, there is no sufficient data for the paper consumption for the previous period.

Type of non-hazardous waste	Unit	Relevant Period
		Waste disposal amount
Paper	sheets	37,219
Intensity	sheets/HK\$ million	347.35

We have implemented the following procedures to encourage employees to share responsibilities in waste management and minimize waste generations:

- Using double-sided printing or photocopying wherever possible;
- Avoiding unnecessary paper using in the office;
- Utilizing electronic media for communication;
- Recycling one-sided printed paper;
- Avoiding single-use disposable items; and
- Placing "Green Message" reminders on office equipment.

Through these waste reduction measures, the employees' awareness on waste management has been enhanced.

A2. Use of Resources

General Disclosure and KPIs

The Group strives to optimise resource usage in our business operations and take initiatives to introduce measures on promoting resource efficiency and adopting eco-friendly approaches in our operations. As an office-based company, the Group's major resource consumption contributed to energy consumption and office paper consumption. We have established related policies and initiatives related to energy consumption management, which will be mentioned in this section. We have also noticed the potential environmental impacts brought by the consumption of other natural resources, such as water consumption, related policies and initiatives are also implemented to mitigate such impacts brought by our operation.

Energy Consumption

The major energy consumption of the Group was electricity consumption in the daily operation. The Group aims to minimize environmental impacts in our operations by identifying and adopting appropriate measures in our operations. We continuously explore the use of new energy in our business operation and how to optimize, integrate and use the resources in a highly efficient manner with the support of the latest information science and technology, thereby achieving sustainable development. Related policies and initiatives on energy conservation have been developed to show our concern on energy efficiency. All employees must implement the adopted policies and measures in resource utilization. Regular review is conducted on our energy objectives and targets to seek continuous improvement in the Group's energy performance.

Monthly monitoring on the usage of electricity, water and other materials was implemented. Unexpected high electricity consumption would be investigated to find out the root cause and preventive measures would be taken. During the Relevant Period, the Group has implemented the following measures relating to mitigating emissions:

- Switching off unnecessary lightings and electrical appliances when not in use;
- Using appliances and devices which are eco-friendly or energy-saving and
- Setting all printers, photocopiers and computers to energy saving mode.

As a result, the employees' awareness of energy conservation has been increased through these energy-saving measures.

The electricity consumption amount of offices in mainland China was 16,344 kWh during the Relevant Period, while the office of Hong Kong has been relocated, the Group is unable to provide related information. For the electricity consumption in the previous period, Beijing office consumed 3,075 kWh; while there is no data for Shanghai office, since the office has been relocated. During the Relevant Period, the energy consumption of the Group and its intensity were as follows:

Type of energy	Unit	Relevant Period Energy consumption
Electricity	kWh	16,344 ^(Note)
Intensity	kWh/HK\$ million	152.52

Note: Only denotes the electricity consumption of the Group's Beijing office.

Water Consumption

During the Relevant Period, water consumption of the Group was mainly for basic business operation, cleaning and sanitation. We encouraged all employees to develop the habit of water conservation. We have been strengthening our water-saving promotion, posting water saving reminders, and guiding employees to use water reasonably.

As our principal business was providing advertising and media related service, we did not consume significant amounts of water through our business activities. The majority of the water supply facilities were provided and managed by property management company, so the procurement of suitable water sources is not relevant to the Group. The water consumption of the Beijing office was 132 tonnes; while there was no data of the water consumption of Shanghai office and Hong Kong office.

During the Relevant Period, the water consumption of the Group and its intensity were as follows:

Type of consumption	Unit	Relevant Period Water consumption
Water	tonnes	132 ^(Note)
Intensity	tonnes/HK\$ million	1.23

Note: Only denotes the water consumption of the Group's Beijing office.

Use of Packaging Material

As the principal business of the Group was providing advertising and media related service, we did not consume any amount of packaging materials for product packaging during the Relevant Period.

A3. The Environment and Natural Resources

General Disclosure and KPIs

Although the core business of the Group had limited impact on the environment and natural resources, as an on-going commitment to corporate social responsibility, we recognized the importance in minimizing the negative environmental impacts of our business operations. The Group believed that it was essential to act as an environmentally responsible corporate to meet the customers' demands in environmental protection and the expectation of the community for a healthy living environment. We were also devoted to achieving sustainable development for generating long-term values to the community and our stakeholders.

We spent efforts in mitigating our potential environmental impacts through adopting industry best practices targeted at reducing natural resources consumption and developing effective environmental management. We regularly assess the environmental risks of our businesses, adopt preventive measures to reduce potential risks and ensure compliance with relevant laws and regulations.

Paperless Office

In order to reduce paper usage, the Group strongly advocated paperless office operations. All offices are operated in the electronic system as far as possible to reduce the use and consumption of office paper in order to save forest resources. We also encouraged electronic medium for communications within the office and with suppliers.

B. SOCIAL

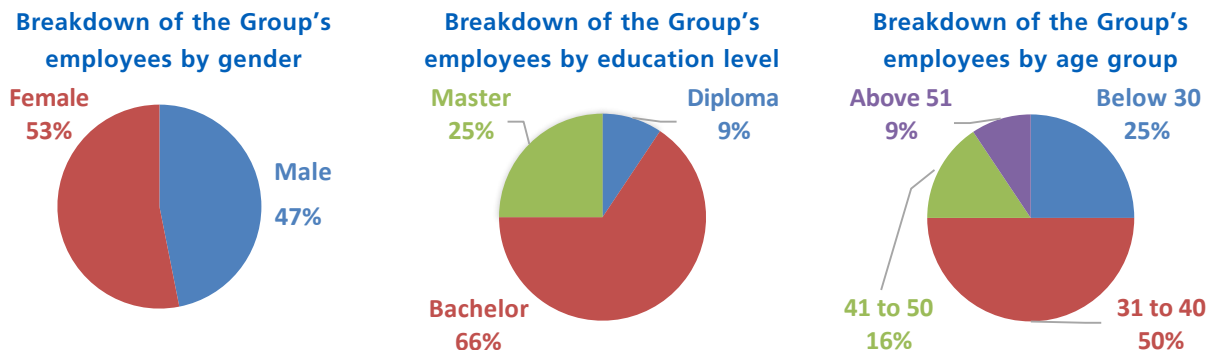
B1. Employment

General Disclosure

Human resources are the foundation for the Group's continuous development. Therefore, relevant employment policies were established to adopt people-oriented management and realize the full potential of employees. These employment policies are formally documented, covering recruitment, compensation, promotion, working hours and rest periods, diversity and equal opportunities, etc. We review these policies and our employment practices periodically to ensure continuous improvements in our employment standards.

During the Relevant Period, the Group was not aware of any material non-compliance with employment-related laws and regulations in Hong Kong and mainland China, including but not limited to the "Employment Ordinance" of Hong Kong, "Labour Law of the People's Republic of China", "Labour Contract Law of the People's Republic of China", and "Provision on the Prohibition of Using Child Labour" of mainland China that would have a significant impact on the Group.

The followings show details of employees as at 31 March 2019 by major indicators:



As at 31 March 2019, the Group had 32 employees in total. In terms of gender, there were 17 females and 15 males in the Group. Among them 8 had attained master's degree and 21 of them had attained bachelor's degree in their education. Half of our employees, 16 of them, are between 31 to 40 years old.

Recruitment, Remuneration, Promotion and Dismissal

During recruitment, the Group adheres to the principle of "open, fair and just" to take a two-way choice, by only considering candidates' skills, capability and related experience, and avoiding discrimination on either nationality, gender, age, religion, or culture. We have established clear human resources policies stipulating the processes of recruitment, termination, payroll management and employee insurance, etc. We are strictly in compliance with the various relevant national personnel laws and regulations and provide all employees with benefits they should enjoy.

The Group has developed a set of sound employment rules and regulations and made clear provisions of the rights and obligations imposed on the employees in the employee handbook. The employee handbook stipulates that the daily working hour of employees in Hong Kong and PRC offices. The office hour is from 9am to 6pm, including a one-hour lunch break. Employees work for 8 hours per day, with an average of 40 hours per week. Employees are also entitled to statutory holidays and annual leave benefits according to law.

Employees' benefits of various branches of the Group are as follows:

- Hong Kong Office: The Group provides a defined contribution to the Mandatory Provident Fund as required under the "Mandatory Provident Fund Schemes Ordinance" for our eligible employees in Hong Kong.
- Mainland Office: The Group provides a defined contribution to the endowment insurance, medical insurance, unemployment insurance, employment injury insurance, and maternity insurance according to the related regulations. Employees who have served for over one year are entitled supplemental medical insurance, paid sick leave, and birthday benefit, etc.

Communication Channels

We recognize the importance to maintain close and open communication with our employees. Employees are encouraged to exchange information, ideas and views about matters of mutual interest and concern through both formal and informal channels. Management reviews the result of the survey and implements corresponding improvement actions.

Diversity, Equal Opportunities and Anti-discrimination

A diverse and skilled workforce is crucial for our business. The Group is committed to creating and maintaining an inclusive and collaborative workplace culture. We are dedicated to providing equal opportunities in all aspects of employment and maintaining a workplace that is free from discrimination, physical or verbal harassment against any individual on the basis of race, religion, color, gender, physical or mental disability, age, place of origin, marital status and sexual orientation. Employees are welcome to report any suspected cases to protect the rights and interests of each employee. We have zero tolerance on sexual harassment or abuse in the workplace in any form.

B2. Health and Safety

General Disclosure

The Group did not pose a significant threat to the health and safety of employees during the provision of advertising and media related service. Yet, the Group undertakes to safeguard the health and safety of its employees and expects all employees to strictly observe our health and safety policies. We will continue to invest sufficient resources and devote efforts to maintain and enhance safety management so as to reduce the risks involved in health and safety.

During the Relevant Period, the Group was not aware of any material non-compliance with health and safety-related laws and regulations in Hong Kong and mainland, including but not limited to "Occupational Safety and Health Ordinance" of Hong Kong and mainland China that would have a significant impact on the Group.

Workplace Health and Safety

Regarding workplace health and safety, first aid boxes are available at readily accessible locations in the Group's offices. Treatment for minor injuries can be obtained on request to the supervisor in charge at the site of the first aid box nearest to the scene of the accident. The Group conducted health check from time to time to ensure the health of employees. Employees who suffer from injury arising out of and in the course of employment are entitled to compensation in accordance with the related regulations.

The measures for emergency situations in respect of fire occurring in certain buildings or installations are also regulated in terms of guidelines assisting employees to take sensible immediate action when discovering a fire. The Group provides fire drill for the employees to ensure they can evacuate quickly and safely from the premises and assembled in the designated area away from the building in the event of a fire.

We also take adverse weather situation into consideration for our employees' health and safety. The Group's employee handbook clearly states the arrangements for adverse weather for our employee. For example, under adverse weather situation including typhoon and black rainstorm warning, employees will be allowed to return home and those with particular travelling problems may be released earlier at the discretion of their head of department when the Observatory makes the announcement of possible hoisting of typhoon warning signal No.8 or Black Rainstorm Warning.

Employees are free to provide feedbacks on improving the workplace safety and report any potential hazards that may lead to injury or danger. We emphasize the importance of strict compliance with safety requirements to our employees, enhancing their awareness on health and safety issue.

B3. Development and Training

General Disclosure

Training and Development Management

The Group recognizes the valuable contribution of our talents for the continuous success of the Group. Nurturing talents and polishing the skills of our human capital is crucial in leading us to excellence. This is achieved through development of training strategy that focuses on creating values and serving the needs of our customers, talents and society. Therefore, we encourage our employees to attend trainings and obtain professional qualifications.

We notice the importance of training and development for our staff to keep abreast of the latest trend in the industry and the dynamic pace in current market. The Group provided on-board training, company policy training, and business operation training based on each employee's position, etc. We stipulate the training policies that each employee shall develop their own training objectives where sales staffs are expected to stay up to date with latest advertising market trends by conducting research regularly. The Group provides suitable training and development opportunities to assist employees to meet their training objectives as well as achieving business goals, specifically for sales team, customer service and administration team, finance team, and IT team in order to maintain excellent service for our members. New employees are required to participated into the on-board training program within the first week of employment. The program will provide information on the Group's structure, mission and business model, the employee's role in contributing to business success and objective, as well as office procedures.

B4. Labour Standards

General Disclosure

Prevention of Child and Forced Labor

Child and forced labour are strictly prohibited during the Group's recruitment process as defined by laws and regulations. The Group strictly complies with local laws and conducts recruitment based on related laws and regulations.

Personal data are collected during the process to assist in the selection of suitable candidates and to verify candidates' personal data to ensure no child labor will be recruited. The human resources department also ensures identity documents are carefully checked. Overtime working is on a voluntary basis. Also, compensation is provided for overtime working with prior approval obtained from respective supervisor. If violation is involved, it will be dealt with in the light of the circumstances.

During the Relevant Period, the Group was not aware of any material non-compliance with child and forced labor-related laws and regulations in Hong Kong and mainland China, including but not limited to the "Employment Ordinance" of Hong Kong, and "Provision on the Prohibition of Using Child Labour" of mainland China that would have a significant impact on the Group.

B5. Supply Chain Management

General Disclosure

Supply Chain Management Structure

The Group highly values our relationship with suppliers and regards them as important business partners. All suppliers are evaluated carefully and subjected to regular monitoring and assessment. The Group has formulated related procurement policies and procedures to manage its suppliers and the policies and procedures are reviewed annually.

As at 31 March 2019, the Group had three major suppliers, namely, Tencent Holding Limited, Shanghai Weaver Network Co., Ltd. and Xerox Corporation for the hardware and software regarding to its business operations. The Group has set clear requirements on selection and management of suppliers to ensure standardized management and proper selection of suppliers and effective control over operational risks resulting from improper selection, unreasonable method or fraudulent practice of suppliers. The Group's policies regarding the purchase from suppliers focused on quality, environment protection, price, and after sale service, etc.

In order to manage the progress and quality of work conducted by our suppliers, we have set up standards for the tender and purchase from suppliers. We have also established a database of suppliers, which includes the basic information of suppliers, the types of products or services providers, the types of suppliers and the supply prices for the Group's long-term follow-up assessment of suppliers. Our managers and project coordinators conduct regular review with the appointed suppliers.

Fair and Open Procurement

Related policies are formulated by the Group to ensure that the suppliers could participate in competitions in an open and fair way. The Group should not have differentiated or discriminated treatment on certain suppliers; it would strictly monitor and prevent all kinds of business bribery; and employees or personnel having any interest relationship with the supplier should not be involved in the related business activity.

Environmental and Social Risks of Supply Chain

Beside the policies and strategies mentioned above, the Group also focused on the environmental and social risks of our suppliers. The Group focused on purchasing from the suppliers who also cares about the environment and the society and denied the suppliers who would cause pollution to the environment. During the Relevant Period, the Group did not notice that its main suppliers had had any environment and social risks.

B6. Product Responsibility

General Disclosure

The Group highly values customers' satisfaction in pursuit of quality excellence. The quality management system of the Group is applicable to all operation related departments. Regular internal audit on the effectiveness and level of compliance of quality management system are carried out on an annual basis. Moreover, management review meeting is conducted at least once a year to ensure the stability adequacy and effectiveness of the quality management system.

During the Relevant Period, we were not aware of any incidents of non-compliance with laws and regulations in Hong Kong and mainland China, including but not limited to the "Personal Data (Privacy) Ordinance" of Hong Kong, that have a significant impact on the Group, concerning advertising, labelling and privacy matters relating to products and services provided and methods of redress.

Customer Privacy Protection

The Group takes serious protection of our members' confidential information. The Group seeks to protect our members' information and accounts by employing data security measures such as encryption, passwords and firewalls, etc. The Group has hired specific employees to handle the storage and access of our customers' information. Our employees are prohibited to use the personal information of our customers for purposes which are not related to the maintenance of their accounts, unless their prior consent is obtained. If our employees would like to access the information of our customers, they will need to apply for approval. We do not sell, rent or otherwise share the personal information of clients with any third parties without their prior consent. Stipulated in our privacy policy, we make sure that the processing of personal data for marketing purposes, fulfil the requirements of applicable law. Furthermore, each of our external websites includes an online privacy statement and procedures for fulfilling the requirements of applicable law.

Customer Services

To provide a pleasant user experience for our customers, the Group has long established a set of procedures to handle customers' feedbacks or complaints in a professional manner. Customers' information will be recorded, and enquiries or complaints cases received will be transferred to the related departments or further handling. Reviews on feedback or complaints is conducted, and action plans are in place promptly to address the identified issues. The Group will collect the information on the complaint cases, such as the occasion, reason, and the contact of the client, etc. Customers' satisfaction is evaluated after the cases are settled, and feedbacks or complaints may be circulated to management if necessary.

Protection of Intellectual Property Rights

The Group so far has not encountered any intellectual property infringement. For any infringement of our intellectual property, we will urge infringers to cease such action, and set up a specific working group to handle such infringement.

Advertising Guidelines

The Group has formulated clear guidelines on advertising for our employees to follow in order to standardize our sales procedures. Sales procedures ranging from briefing, service recommendation, quotation and information check, confirmation, campaign set up and testing, campaign launch, etc. are clearly listed in the related policy. This ensures proper authorization and recognition on sales.

B7. Anti-corruption

General Disclosure

The Group has zero toleration on any corruptions, frauds and all other behaviors violating work ethics. We value and uphold integrity, honesty and fairness in the way we conduct businesses.

During the Relevant Period, the Group did not notice any material non-compliance with the relevant laws and regulations of bribery, extortion, fraud and money laundering in Hong Kong, and mainland China, including but not limited to the "Prevention of Bribery Ordinance" of Hong Kong, "Bidding Law of the People's Republic of China" and "Anti-Money Laundering Law of the People's Republic of China" of mainland China.

Anti-money Laundering

The Group has related policies to educate employees the importance of anti-money laundering and the serious consequence to the Group once it happens. The Group ensures that all the employees in the Group has the awareness of anti-money laundering. Besides, the Group will investigate any potential money laundering issue to reduce any chance that may ultimately result in a money laundering case. If any money laundering discovered during the operation of the business, such case and personnel involved will be reported to the Board for further action.

Anti-corruption

Basic standards of expected conducts for all employees are clearly set out in related anti-corruption policy. Any incidents that may have conflict of between their personal interest and the Group's interest in dealing with suppliers, consumers and all other organizations doing or seeking to do business with the Group, or any subsidiaries or associates should be avoided. Employees should not offer, solicit or accept anything of material value to or from their colleagues, customers, suppliers or other business partners of the Group unless consent is given. Gifts or favors of a token nature or generally available to others are however acceptable. Incidents or suspected cases of corruption, theft, fraud and embezzlement must be reported to management through their department manager.

Employees will be subjected to disciplinary actions if violation of related anti-corruption policy and code of conduct are found after investigation. Disciplinary actions include verbal or written warnings and dismissal. Management will make an investigation and report to the police if appropriate. Employees received training from time to time to ensure that they comply with the guides and all policies and procedures of the Group during the Relevant Period.

B8. Community Investment

General Disclosure

The Group believes that returning society through social participation and contribution is a form of showing corporate citizenship. We also see the potential to nurture corporate culture and inspire our employees towards social concerns in the daily work life. We would embrace the human capital into the social management strategies to sustain our corporate social responsibility as a part of the strategic development of the Group.

Community Participation

We participated in various community activities to help the environment of the society. For example, volunteering services, community sanitation cleaning, etc. To have a better understanding of the needs in society and strengthen the connection with local communities, we regularly communicated with local charities. We have also encouraged our employees to participate in community activities and suggested areas of contribution based on their personal experiences in the community. The Group so far has not donated in any society activities, but the Group is planning to donate in the environmental protection related organization in the future, and at the same time, the Group will keep promoting environment friendly policies to the employees to reduce the consumption of electricity and water and the disposal of waste.

INDEX FOR ESG REPORTING GUIDE

Subject Areas, Aspect, General Disclosure and KPIs	Description	Section/Declaration
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 Exhaust Gas and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Emissions
KPI A1.1	The types of emissions and respective emissions data.	Emissions – Exhaust Gas Emissions; GHG Emissions; Waste Management; Sewage Discharge
KPI A1.2	GHG emissions in total (in tonnes) and intensity.	Emissions – GHG Emissions (Not applicable – Explained)
KPI A1.3	Total hazardous waste produced (in tonnes) and intensity.	Emissions – Waste Management (Not applicable – Explained)
KPI A1.4	Total non-hazardous waste produced (in tonnes) and intensity.	Emissions – Waste Management
KPI A1.5	Description of reduction initiatives and results achieved.	Emissions – Exhaust Gas Emissions; GHG Emissions
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	Emissions – Waste Management

**Subject Areas,
Aspect, General
Disclosure and KPIs**

Description

Section/Declaration

Aspect A2: Use of Resources

General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity.	Use of Resources – Energy Consumption
KPI A2.2	Water consumption in total and intensity.	Use of Resources – Water Consumption (Applicable – But without sufficient data)
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	Use of Resources – Energy Consumption
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Use of Resources – Water Consumption
KPI A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced.	Use of Resources – Use of Packaging Material (Not applicable – Explained)

Aspect A3: The Environment and Natural Resources

General Disclosure	Policies on minimizing the issuer's significant impact on the environment and natural resources.	The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources – Paperless Office

**Subject Areas,
Aspect, General
Disclosure and KPIs**

Description

Section/Declaration

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, anti-discrimination, and other benefits and welfare.	Employment
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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
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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
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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 and forced labour.	Labour Standards
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**Subject Areas,
Aspect, General
Disclosure and KPIs**

Description

Section/Declaration

Aspect B5: Supply Chain Management

General Disclosure	Policies on managing environmental and social risks of the supply chain	Supply Chain Management
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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
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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
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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
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