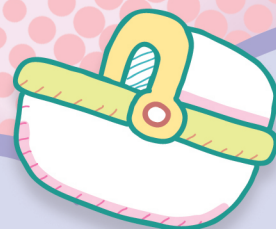




MANSION INTERNATIONAL HOLDINGS LIMITED
民 信 國 際 控 股 有 限 公 司

(Incorporated in the Cayman Islands with limited liability)
Stock Code: 8456

YOUR BABY OUR VISION
以愛編織 快樂未來



Environmental, Social and
Governance Report
2021/22



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THE REPORT

This report is the fifth Environmental, Social and Governance Report (“**ESG Report**”) of Mansion International Holdings Limited (the “**Company**” or “**We**”). We are principally engaged in the sale of baby and children garments. This report intends to disclose the performance of the Company and its subsidiaries (collectively as the “**Group**”) in terms of environmental, social, and governance issues in a transparent and open manner over the last year, in response to all stakeholders’ concerns and expectations for the Group’s long-term viability. In the long run, the Group will strengthen the data collection and reporting system for environmental management, social responsibility, and governance performance, gradually expanding the disclosure scope and improving the quality and comprehensiveness of the ESG Report.

REPORTING SCOPE

This ESG Report details the ESG performance of the Group for the financial year ended 31 March 2022 (the “**Reporting Period**”). We apply the concept of materiality in planning and developing the ESG Report. Unless otherwise indicated, the ESG Report covers the Group and its subsidiaries.

REPORTING STANDARDS

The Stock Exchange of Hong Kong Limited (the “**SEHK**”) amended the “Environmental, Social and Governance Reporting Guide” (“**ESG Reporting Guide**”), which is the Appendix 20 of the Rules Governing the Listing of Securities on GEM (the “**GEM Listing Rules**”) in 2019. The amendments set out the mandatory disclosures of ESG issues. This report is prepared in accordance with the “Mandatory Disclosure Requirements” provisions and the “Comply or Explain” principles of the latest ESG Reporting Guide set out in Appendix 20 of the GEM Listing Rules made by the SEHK.

REPORTING PRINCIPLES

This report is prepared in accordance with the reporting principles of Materiality, Balance, Quantitative and Consistency, by which the Company applies a consistent methodology for setting forth relevant materiality level, quantitatively measurement and reporting scope and format, with consideration of relevancy and significance of ESG factors in relation to the Group.

This report includes quantitative environmental and social Key Performance Index (“**KPI**”) to help stakeholders understand the Group’s ESG performance. Wherever possible, information about the standards, techniques, references, and sources of key emission of these KPIs is provided. To make ESG performance more comparable between years, the Group has used consistent reporting and calculation procedures as far as reasonably practicable. For any changes in methodologies, the Group has presented and explained in detail in the corresponding sections.

The Group is dedicated to accurately and truthfully disclosing all material ESG matters. The data in this report is produced and published using current regulations, practices, government documents, and reports. Furthermore, the Board has endorsed and approved this report. The Board is dedicated to monitoring and publishing the Group’s sustainability performance through the annual release of the ESG Report and is responsible for overseeing and managing all ESG topics.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SUSTAINABLE GOVERNANCE STRUCTURE

We established a top-down ESG organizational structure to apply the Group's sustainable development concept. The Board is responsible for developing ESG strategies, assessing and identifying the Group's ESG risks, and guaranteeing risk management and internal control effectiveness. ESG work and report evaluation are carried out by employees from several areas within the Group.

The Group is dedicated to achieving several aspects of corporate social responsibility, including energy conservation, greenhouse gas reduction, employee training and development, environmental compliance, and providing a safe and healthy work environment.

The Board

The Board strives to integrate sustainable development into the Group's business development and has taken on the following responsibilities:

- Assessing and determining the Group's ESG-related risks and opportunities.
- Ensuring that the Group has an appropriate and effective risk management and internal control system.
- Developing the Group's management policies, plans, priorities, and goals.
- Monitoring ESG's work progress and performance on a regular basis.
- Approving the disclosed information in the Group's ESG Report.

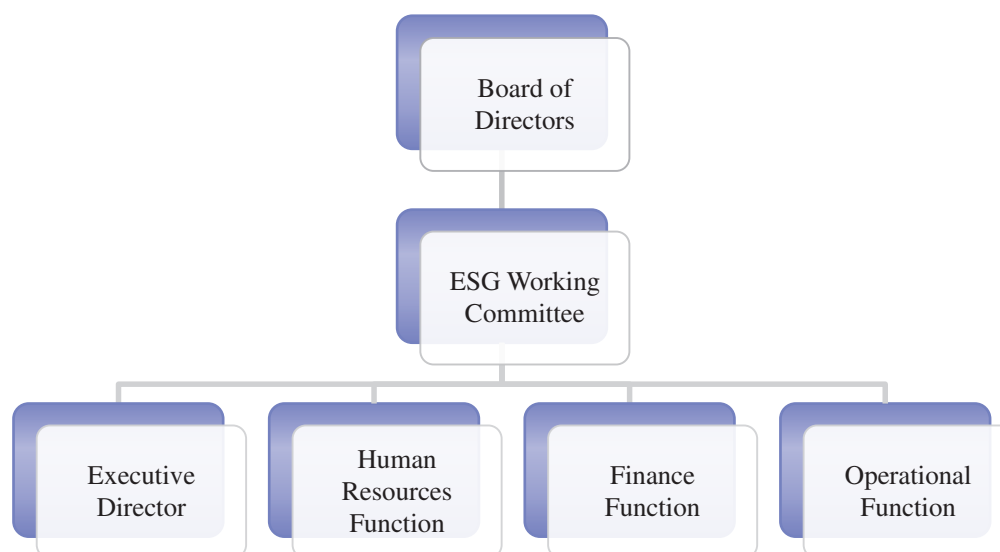
The Board assesses, identifies, and manages sustainable development risks on a regular basis, and tries to create long-term value for stakeholders by identifying possibilities while adhering to regulatory standards and industry best practices. Furthermore, the Board examines and adjusts the implementation of various ESG objectives on a regular basis to ensure that the impact of business development on the environment and society can be minimized.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ESG Working Committee

The Group has established an ESG Working Committee, consisting of four members, (currently an Executive Director, and several managements from Human Resources, Finance and Operations Functions/Departments), to assist the Board in managing the Group’s ESG affairs. The ESG Working Committee is a management-level group that is responsible for driving our ESG initiatives, collecting and calculating ESG KPIs, overseeing and reporting ESG related matters across our major businesses and operations.

The ESG Working Committee is empowered by the Board through a <ESG Working Committee Terms of Reference> under which it shall directly be instructed and reporting to the Board. It organizes meetings on a regular basis to identify, assess, and monitor the Group’s ESG risk, as well as to examine the Group’s internal control system’s implementation and effectiveness. It also assesses and evaluates the Group’s ESG performance in relation to ESG goals and targets.



STAKEHOLDER ENGAGEMENT

In order to understand the aspiration and concerns from the stakeholders in connection with the environmental and social activities of the Group, we have maintained interaction with them via various effective communication channels, with a view to perfecting our sustainability strategies in the interest of stakeholders and our ability to grow progressively. The Group’s identified stakeholders and our main communication channels are listed in the following table:

Key Stakeholders	Areas of Concern	Communication Channels
Stock Exchange	<ul style="list-style-type: none"> Compliance with listing rules 	<ul style="list-style-type: none"> Announcements in the Stock Exchange website Discussions and meetings as necessary Emails and other correspondences
Government and regulatory bodies	<ul style="list-style-type: none"> Laws and regulations Taxation 	<ul style="list-style-type: none"> Site visits and audits Regular declarations Public Notice of new laws and regulations in the Gazette Reports and other publication in their websites

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Key Stakeholders	Areas of Concern	Communication Channels
Shareholders and investors	<ul style="list-style-type: none"> Return on investment Information disclosure Protection on rights and interests of shareholders and fair treatment of shareholders 	<ul style="list-style-type: none"> Annual and other general meeting of members Annual reports, announcements and other disclosures/publications Company website/Disclosures on the Stock Exchange website Group email managed by designated employees
Employees	<ul style="list-style-type: none"> Salaries and welfares Protection on Employee's rights and interests Health and safety Feedback opportunities 	<ul style="list-style-type: none"> Regular meetings Employee trainings Intranet and emails Regular employee activities
Customers	<ul style="list-style-type: none"> Product quality Customer satisfaction Business ethics After sales services 	<ul style="list-style-type: none"> Website Regular business visits Participation in kid exhibitions and events Bidirectional customer evaluations
Suppliers	<ul style="list-style-type: none"> Long-term and sustainable business relationship Fair competition 	<ul style="list-style-type: none"> Supplier contracts, emails, teleconference, interview Bidirectional supplier evaluation
Media	<ul style="list-style-type: none"> Corporate governance Environmental protection 	<ul style="list-style-type: none"> Correspondence and discussion on concerned topics
Community	<ul style="list-style-type: none"> Environmental protection Contribution to the community 	<ul style="list-style-type: none"> Voluntary activities Community visits

We aim to collaborate with our stakeholders to improve our ESG performance and create greater value or the wider community continuously.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

MATERIALITY ASSESSMENT

Through constant connection with our stakeholders, the Group have accumulated crucial facts and information. Based on materiality, quantitative metrics, balance, and consistency, our senior management examined and analyzed the importance of ESG problems to the Group’s stakeholders for the Reporting Period, as well as the scope and structure of this report. The Group gather insights of how to strengthen its sustainable governance through the process of engaging its stakeholders.

We also take into consideration of the provisions set out in the “ESG Reporting Guide” as well as the latest industry sustainability trends. Below tabled the relevant and important ESG issues we have identified:

ESG Aspects	Sub-aspects	ESG Issues
A. Environmental	A1 – Emissions	<ul style="list-style-type: none"> Greenhouse gas (“GHG”) emissions
	A2 – Use of Resources	<ul style="list-style-type: none"> Waste management Energy consumption Water consumption Paper consumption
	A3 – The Environmental and Natural Resources	<ul style="list-style-type: none"> Management risks related to environment and natural resources
B. Social	B1 – Employment	<ul style="list-style-type: none"> Equal opportunities Employee’s benefits
	B2 – Health and Safety	<ul style="list-style-type: none"> Occupational health and safety
	B3 – Development and Training	<ul style="list-style-type: none"> Employee development and training
	B4 – Labour Standards	<ul style="list-style-type: none"> Prevention of child labour and forced labour
	B5 – Supply Chain Management	<ul style="list-style-type: none"> Supplier selection and assessment Green procurement
	B6 – Product Responsibility	<ul style="list-style-type: none"> Product quality control Product recall Customer satisfaction Protection of intellectual property rights and customer data
	B7 – Anti-corruption	<ul style="list-style-type: none"> Anti-corruption and whistle-blowing policies Concluded legal cases regarding corruption
	B8 – Community Investment	<ul style="list-style-type: none"> Anti-corruption trainings Community engagement

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Among these ESG issues, we further evaluate and prioritize them by their relevancy and significance. Below tabled the top ten most relevant and important ESG issues of our Group:

Concerned ESG issues	Relevant ESG Provision
1. GHG emissions	A1 – Emissions
2. Waste management	A1 – Emissions
3. Energy consumption	A2 – Use of Resources
4. Water consumption	A2 – Use of Resources
5. Equal opportunities	B1 – Employment
6. Occupational health and safety	B2 – Health and Safety
7. Employee development and training	B3 – Development and Training
8. Supplier selection and assessment	B5 – Supply Chain Management
9. Customer satisfaction	B6 – Product Responsibility
10. Anti-corruption practices	B7 – Anti-corruption

The Board has reviewed and approved the assessment of the ESG Working Committee and has integrated the concerned ESG issues into the overall risk management framework and incorporated into regular internal review or internal audit plan on a rotation basis.

STAKEHOLDER’S FEEDBACK

Stakeholders’ feedbacks on our ESG matters are highly welcomed. We will consider stakeholders’ comments serious and take relevant actions (if any) to improve our overall ESG performance.

The Group discloses the latest business information regularly to investors and the public. We also welcome investors and shareholders to share their views with the board of directors of the Company by email us at mansion@mansionintl.com.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

A. ENVIRONMENTAL

Manufacturing safe products for infants and toddlers is one of our main business activities. In addition to generating revenue for its shareholders and providing the best products, the Group also aims to operate as a socially responsible corporate. The Group's senior management has placed environmental protection as one of the business priorities, and has established an internal environmental policy, which lays the foundations on limiting the Group's impacts to the local environment according to different parts of its operations.

In summary, environmental topics relevant to the Group's activities during the Reporting Period have been identified, mainly relating to the consumption of electricity, diesel, petrol, paper and water. The Group's manufacturing business does not involve in significant pollutions of air, water, or land, regulated under Hong Kong laws and regulations, and thus is not attributed to any material impact in these aspects. In addition, the Group's internal environmental protection awareness programme consistently reminds and encourages its employees and clients to work together to improve environmental performance.

A1: Emissions

Air Pollutant Emission

The Group's transportation team is responsible for delivering products to various locations diligently, on time, and in a safe manner. Vehicles, including trucks and automobiles, were utilized as the major transportation medium, which consumed diesel and petrol during the process. During the Reporting Period, the total air pollutant emissions recorded are 53.10 kg NO_x (2021: 26.55 kg), 0.39 kg SO_x (2021: 0.19 kg) and 5.09 kg RSP (2021: 0.17 kg), respectively.

GHG Emissions

In addition to the effort in monitoring air pollutant emission, the Group is also exploring measures to reduce its indirect carbon emission, particularly on overall carbon footprint. The Group estimated its carbon footprint for the year through aggregated items such as diesel, electricity and petrol consumption from our operation locations. The overall emissions result were then estimated using conversion factors (carbon intensity factor) for reporting purpose, taking into account emissions of carbon dioxide and other greenhouse gases associated with energy consumption, such as methane (CH₄) and nitrous oxide (N₂O). With such information available, the Group looks to further investigate and will work with our employees and external stakeholders on enhancing the overall performance to minimize our carbon footprint.

In addition to energy consumption (Scopes 1 and 2), Scope 3 emissions associated with paper disposed in landfills and energy associated with water processing have been considered in determining the overall GHG emissions of the Group. During the Reporting Period, the total GHG emissions recorded is 190.72 t CO₂-e (2021: 126.23 t CO₂-e). In line with our Group's objective to minimize GHG emissions, we have implemented energy saving practices at our clinics that are mentioned under the section of "Use of Resources".

The significant increase in the greenhouse gas emissions is due to the usage of vehicle from sales and marketing team increased during the Reporting Period.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Waste Management

As a socially responsible corporation that manufactures children products, the Group tries its best effort in managing waste generation to ensure wastes are kept at a minimum and are handled with proper procedures. Our manufacturing operation procedure follows closely with our environmental policy, which is designed to:

- Minimise our chemical consumption and emission during the operation, if any, to improve the overall manufacturing efficiency and ensure the well-being of our workers;
- Avoid polluted chemical effluent emission from manufacturing or daily sewage, and ensure the compliance to local environmental standards;
- Avoid noise pollution to the nearby neighbourhood;
- Minimize, or if possible, avoid the use of chemical substances that can pose potential dangers to our customers; and
- Limit the inventory of potentially hazardous substances stored on-site.

During production, we have incorporated our environmental protection philosophy to reduce waste from production sources as much as possible. The Group exerts additional attention to waste handling procedure, ensuring the safety of its employees and to the compliance of all applicable laws and regulation.

Hazardous Waste

Hazardous wastes generated by our Group are stored in a separate, well-ventilated storage location for collection. A registered waste handling company, Zhongshan Baoly Industrial Solid Hazardous Waste Storage and Transportation Management Co. Ltd, is engaged to perform regular collection of the Group's hazardous waste for safe disposal. During the Reporting Period, there is no hazardous wastes (2021: 604 kg), mainly due to the disposal in Mansion Success Holdings Limited and its subsidiaries which carried out the business of manufacturing of children wear in the PRC.

Non-hazardous Waste

The Group's daily non-hazardous waste is collected, properly stored and regularly picked up by a registered waste collection company. Our Group also took the initiative to limit waste generation by promoting reduction measures throughout the Group's operations. This includes encouraging the reduction of paper usage as well as appropriate use of recycled paper in the workplaces. Some of our policies to reduce paper consumption include:

- Encouraging computer-based administration procedures;
- Adopting to an electronic filing system;
- Using electronic communication channels for information sharing;
- Adopting to double-sided printing and photocopying; and
- Reusing paper that are used on one side for drafting, photocopying and fax deliveries.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

During the Reporting Period, these non-hazardous wastes were approximately 3.2 tonnes (2021: 8.6 tonnes). The reduction of the waste usage is due to the disposal in Mansion Success Holdings Limited and its subsidiaries which carried out the business of manufacturing of children wear in the PRC.

A2: Use of Resources

As an environmentally-friendly corporation, the Group actively promotes green practices in all of premises, attempting to reduce its consumption of resources, particularly on electricity and water consumption. Our environmental policy, with regards to resource consumption, is developed based on the “4Rs” strategy, emphasizing on “Replace, Reduce, Reuse and Recycle”. Our employees are constantly reminded to the implement 4Rs strategy throughout the Group’s operation, and even directly work with our supply chain partners to avoid wastages and reduce overall consumption.

The Group understands that its operations consumes a fair amount of resources, in the form of electricity and water, which can lead to significant impacts to the environment. With this in mind, the Group manages its utilities consumption and tries to conserve and minimize the ecological footprint associated with our consumption practices.

Energy Consumption

The Group works diligently with its employees to promote the 4Rs initiative, driving for efficient usage of electricity in its premises. Notices on energy saving policies can be found in common areas and in the working area, and energy conservation tips are promoted through internal circulation to raise the staff awareness on limiting energy consumption. Other energy saving initiatives implemented in our facilities include the following:

- Adjusting air conditioners’ temperature to 25.5 °C;
- Switching off all electronic devices during lunch hours and when leaving office;
- Procuring equipment with high energy efficiency ratings whenever possible; and
- Setting computers on energy saving modes.

During the Reporting Period, the total energy consumption accounted to 233,623 kWh (2021: 817,327 kWh).

Water Consumption

In addition to its effort on energy conservation, the Group also worked with its employees to promote a water conservation culture. Notices were posted to remind the staff to:

- Turn off tap after use;
- Avoid unnecessary flush;
- Perform regular maintenance on water taps; and
- Avoid water wastage in up-flow water dispenser.

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The daily wastewater generated by the Group’s manufacturing facilities are first biologically treated prior to discharge to the sewer system, in compliance with local regulations. During the Reporting Period, as the Group utilized the local water supply system, we did not find any problems in obtaining suitable water sources, the total consumption of the water is 394 m³ (2021: 14,260 m³).

The reduction of the consumption in electricity and water is due to the disposal in Mansion Success Holdings Limited and its subsidiaries which carried out the business of manufacturing of children wear in the PRC.

Product Packaging

Our consumption of packaging material consists mainly of plastic bags and small paper boxes, used for shipping purposes. In addition, in accordance with our environmental policy, the team is advised to implement a “light but effective” package as much as possible to avoid wastage. The effort has worked smoothly in operation, and it was also well-received by staff members in our packaging lines.

During the Reporting Period, the major packaging materials consumed by the Group are as follows:

Major packaging materials	For the year ended 31 March	
	2022	2021
Plastic bag	3 tonnes	18 tonnes
Paper box	6 tonnes	40 tonnes

The reduced consumption of packaging is related to the disposal in Mansion Success Holdings Limited and its subsidiaries which carried out the business of manufacturing of children wear in the PRC.

Overall Compliance Status

The Group was not aware of any incidents of non-compliance with laws and regulations that have a significant impact concerning air and greenhouse gas emissions, discharges into water or land, or generation of hazardous and non-hazardous waste during the Reporting Period.

A3: The Environment and Natural Resources

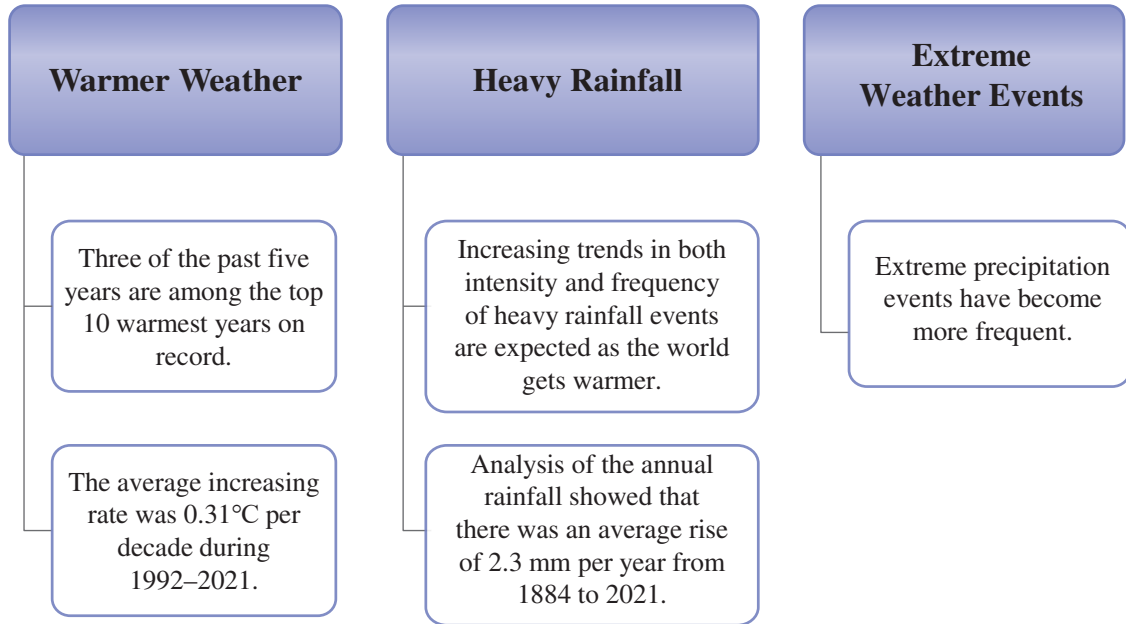
The Group strives to contribute to the environmental protection and minimise the environmental impact associated with our business activities. During the packaging process, we reduce the carbon emissions by reusing cartons and other packaging materials. In day-to-day operation, the Group motivates its employees to save energy and create a green working environment.

We will continue to assess the environmental risks of our business, review the environmental practices and adopt preventive measures as necessary to reduce the risks and ensure the compliance with relevant laws and regulations.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

A4: Climate Change

The typical effects of climate change in Hong Kong include:



As the Group is engaged in the sale of baby and children garments by OEM and OBM, the Board, as advised by the ESG Working Committee, considers that those typical climate change effects have relatively lighter impacts on the Group.

Considerations of TCFD Recommendations

Nevertheless, the Company takes reference to the recommendations and approach set out by The Task Force of Climate-related Financial Disclosure (“TCFD”) in assessing the climate changes impacts on the Group. Thus, the Group has assessed the climate-related impacts from risks and opportunities aspects.

Climate-change-related Risks

The Group divides climate-change-related risks into two major categories: (1) risks related to the transition to a low-carbon economy and (2) risks related to the physical impacts of climate change.

Transition risks that may entail extensive policy, legal, technology, and market changes to address mitigation and adaptation requirements related to climate change in the course of transitioning to a lower-carbon economy. There are four sub-risks, namely Policy and Legal Risks, Technology Risk, Market Risk and Reputation Risk.

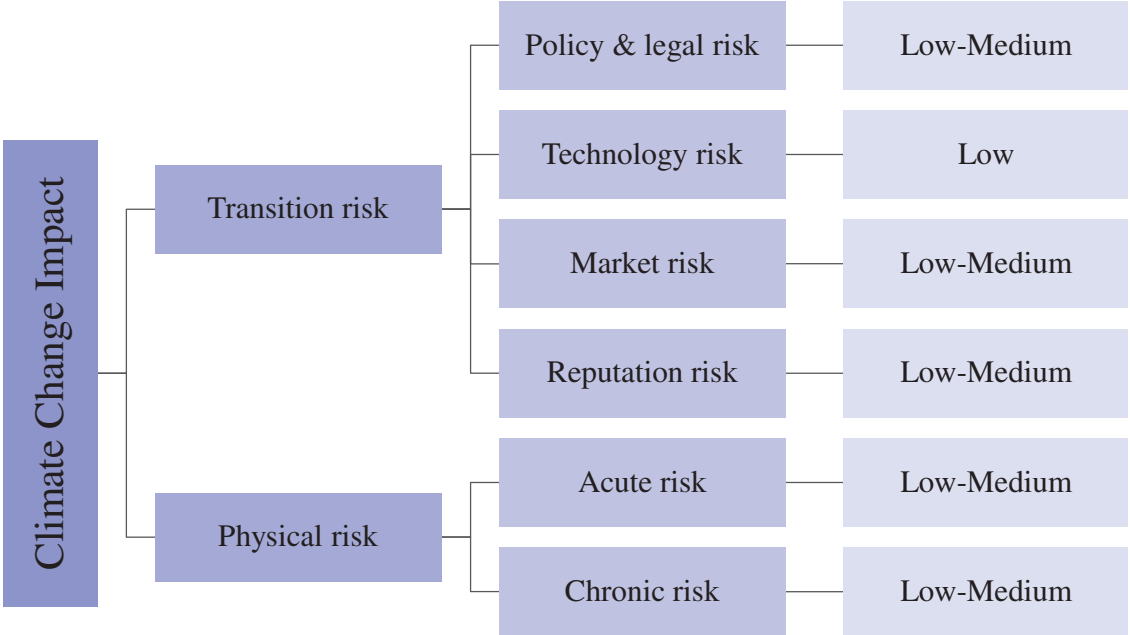
Physical risks that may have financial implications for the Group, such as direct damage to assets and indirect impacts from supply chain disruption, which can be driven by acute events (“**Acute Events**”) or longer-term chronic shifts (“**Chronic Shift**”) in climate patterns.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Climate-change-related Opportunities

The Group also takes into consideration of climate-change-related opportunities and divides them into five major categories related to resource efficiency and cost savings, the adoption of low-emission energy sources, the development of new products and services, access to new markets, and building resilience along the supply chain.

The overall-risk rating of climate-change-related risks and opportunities of the Group is considered low as presented below:



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Climate Change Impact Assessment

To the best judgement of the Group, the Group is considered to be subjected to the following climate change impacts to which the Group has developed relevant action plans to manage them as presented in below table. The Group is committed to monitor and update our climate changes impact from time to time.

Type	Climate-Related Risks and Opportunities	Measures or approach	Potential Climate Change Impact on the Group
Transition Risk	<ul style="list-style-type: none"> Policy and Legal Technology 	The Group is of the view that there are no regulatory or policies or technology changes required or on the trend that would have significant impact on the Group.	<ul style="list-style-type: none"> Remote The risks and impacts are considered remote.
	<ul style="list-style-type: none"> Market Reputation 	Customers may have higher expectations of our products from an environmentally friendly perspective.	<ul style="list-style-type: none"> Possible There is a possible impact on the reputation of our Company.
Physical Risk	<ul style="list-style-type: none"> Acute events Chronic shifts 	The Group is of the view that it is not subject to physical risks brought alone from climate change. However, the Group will take a monitoring approach and will continuously monitor the change in physical risks.	<ul style="list-style-type: none"> Remote The risks and impacts are considered remote.
Opportunities	<ul style="list-style-type: none"> Resource Efficiency Energy Source Products & Services 	The Group is of the view that there are no regulatory or market policies or technology changes required or on the trend that would have significant impact on the Group.	<ul style="list-style-type: none"> Remote The opportunities and benefits are considered remote.
	<ul style="list-style-type: none"> Market Resilience 	Customers may have higher expectations of our image and products from an environmentally friendly perspective.	<ul style="list-style-type: none"> Possible There is a possible market if we can build an environmental supply chain.

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ENVIRONMENTAL KEY PERFORMANCE INDICATORS

Emission Type	Indicator	FY2022	FY2021
Exhaust gas	Nitrogen Oxides (NO _x) — kg	53.1	26.6
	Sulphur Oxides (SO _x) — kg	0.4	0.2
	Respirable suspended particulates (RSP) — kg	5.1	0.2
Greenhouse gas ¹	Direct emissions — Scope 1 ⁴ (t CO ₂ -e)	69.1	34.3
	Indirect emissions — Scope 2 ⁵ (t CO ₂ -e)	89.9	79.9
	Indirect emissions — Scope 3 ⁶ (t CO ₂ -e)	31.7	12.0
	Total	190.7	126.2
	Intensity ²	2.5	1.5

Major resource consumed	Unit	FY2022	FY2021	2022 Intensity ²	2022 Intensity ³
Electricity — processing	kWh	233,623	817,327	3,135.9	3,959.7
Water — processing	cm ³	394	14,260	5.3	6.7
Hazardous waste	kg	Nil	604	N/A	N/A
Non-hazardous waste					
— Paper	tonnes	0.4	1.3	0.01	0.01
— Food waste	tonnes	2.8	7.3	0.04	0.05
Packaging material — plastic bag	tonnes	3	18	0.04	0.05
Packaging material — paper box	tonnes	6	40	0.08	0.10

Notes to above table:

- 1 GHG emissions data is presented in terms of carbon dioxide equivalent and are based on, but not limited to, “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” 2010 Edition and Appendix II: Reporting Guidance on Environmental KPIs” issued by the Hong Kong Stock Exchange.
- 2 Intensity is calculated by the emissions by the Group’s revenue in million for the Reporting Period (approximately HK\$74.5 million).
- 3 Intensity is calculated based on the number of employees. At the end of the Reporting Period, 59 employees were employed by the Group.
- 4 Major source of Scope 1 emission came from usage of diesel and petrol for our vehicles.
- 5 Major source of Scope 2 emission came from usage of purchased electricity.
- 6 Major source of Scope 3 emission came from processing fresh water and sewage by government departments.



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B. SOCIAL

B1: Employment

Our business involves working with a large number of professionals. As one of the guiding principles, the Group uses its best efforts to offer the most competitive compensation to its staff, and treats all of its staff equally and fairly. The Group will monitor and improve in these areas as needed, and will continue our growth sustainably and in a socially responsible manner.

Employees

As a socially responsible company, the Group treats our employees as the most precious asset and it is one of our top priorities to provide a safe and equal-working environment. The Group understands that the success of a sustainable growth relies on the contributions and dedication from its employees, and thus instilled a culture of professionalism throughout its operation. The Group's employee handbook clearly stated the employee conduct, working hours, communication channels with management, promotion and remuneration. The Group also employed a Remuneration Policy, stating that employees will be compensated with a fair and equitable manner, and the opportunity to grow and excel with the Group through continuous learning at all levels. The Group's senior management shall continue communicating with employees to ensure this culture can be implemented consistently in all levels of the Group.

The Group rewards its employees with competitive remuneration (including performance bonus), along with promotional opportunities, compensation and benefits packages to attract and to retain talents. Remuneration is determined with reference to the prevailing market condition as well as the competency, qualifications and experience of individual employee. Performance bonus will be paid to employees as a recognition of their contributions to the Group. Employees are entitled to Mandatory Provident Fund ("MPF") and medical insurance. Employees are also entitled to statutory holidays and different types of paid leave including annual leave, sick leave, marital leave, maternity leave, paternity leave, compensation leave, compassionate leave and injury leave. In case overtime work is required, employees are provided with appropriate overtime pay or compensatory time off. The Group always cares about its employees and has put an effort to optimise their working period. We have enforced a flexi-hour working hours scheme to encourage colleagues to focus on a healthy work-life. In addition, policies on remuneration, benefits, training and occupational health and safety are regularly reviewed, and the Group employs an Award and Penalty System, under which employees with outstanding customer services are recognized and encouraged through awards on an annual basis. Disciplinary action, on the other hand, would be taken in case of any serious misconducts.

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Remuneration Committee

To ensure the Group's remuneration scheme remains competitive, the Group established the Remuneration Committee on 26 January 2018. The principal duties of the Remuneration Committee are to provide feedback and make recommendations to the Board on the overall remuneration policy and structure relating to all Directors, senior management and general staff within our Group. In addition, the committee shall ensure that none of our Directors or any of their associates determine their own remuneration. As at the date of the report, there is a total of three members in the Remuneration Committee, and namely Mr. Wu Chi King, Mr. Lang Yonghua and Ms. Wong Ying Yu, where Mr. Lang Yonghua acts as the chairman of the committee.

The Remuneration Committee will meet regularly to review the policy for the remuneration of the Group, assess the performance, and recommend remuneration packages of executive directors and senior management of the Group.

Retirement Benefit Scheme

The Group participates in Mandatory Provident Fund Scheme under the Hong Kong Mandatory Provident Fund Schemes Ordinance (collectively, the "**pension scheme**") for all qualifying employees employed in Hong Kong. The Group offers various social insurance benefits and provident fund for our PRC employees during the Reporting Period and creates a harmonious working environment.

During the Reporting Period, total pension scheme contributions paid by the Group amounted to approximately HK\$620,000 which had been recognised as expenses and included in staff costs in the consolidated statement of profit or loss and other comprehensive income.

Equal Opportunities, Diversity and Anti-Discrimination

The Group respects equal opportunities, adopting similar approach on employee conduct, recruitment, promotion, training and development, job advancement, compensation and benefits and all other aspects of employment practices. The Group's employee handbook states clearly that any action deprived of opportunities on the basis of gender, ethnic background, religion, colour, sexual orientation, age, marital status, family status, retirement, disability or pregnancy shall all be prohibited. The Group has zero tolerance over any sexual harassment and discrimination behaviour, and any employee misconduct is subject to internal disciplinary action with no exception.

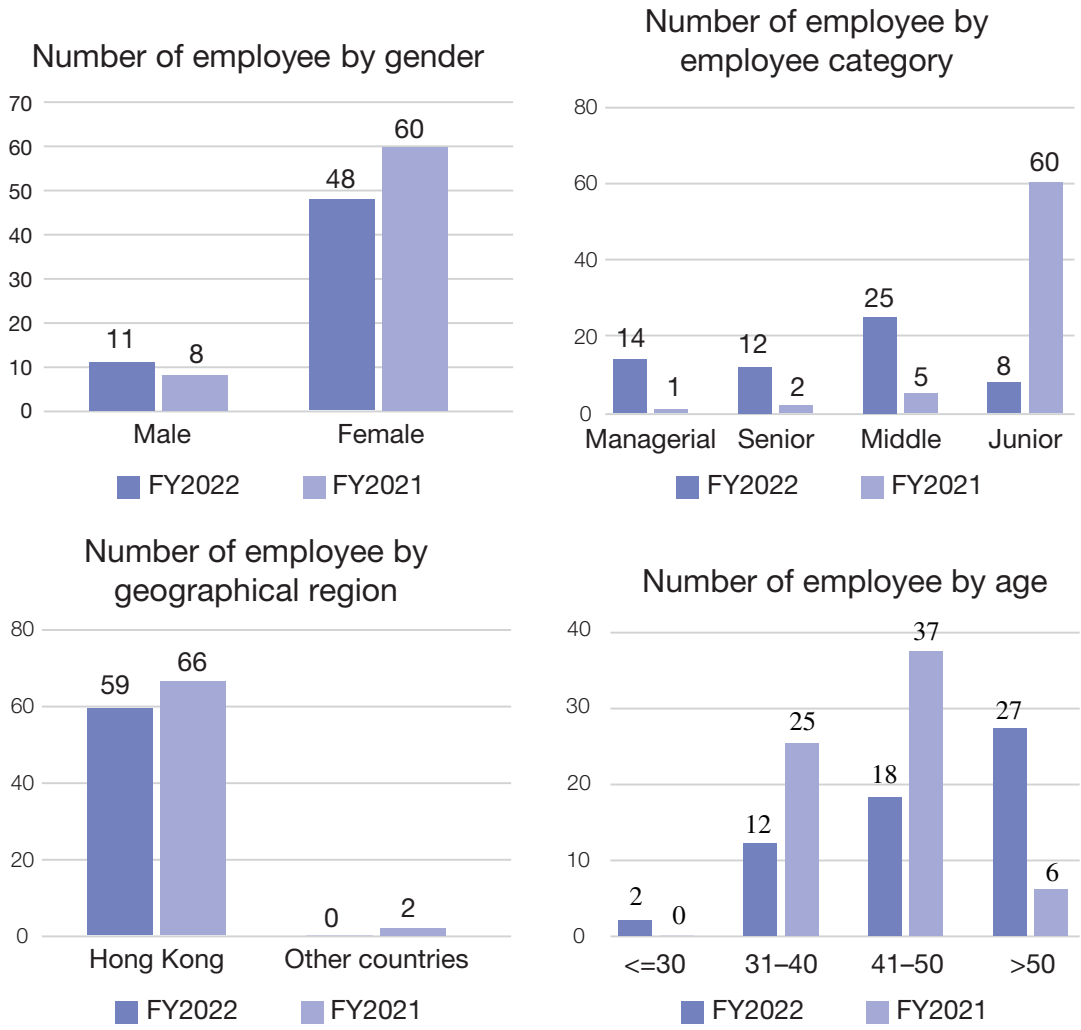
During the Reporting Period, , the Group has complied with relevant laws and regulations, including the below listed, that has a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, other benefits and welfare and preventing child and forced labour.

- ✓ Employment Ordinance, Chapter 57;
- ✓ Mandatory Provident Fund Schemes Ordinance, Chapter 485;
- ✓ Occupational Safety and Health Ordinance, Chapter 509;
- ✓ Minimum Wage Ordinance, Chapter 608;
- ✓ Employment of Children Regulations;
- ✓ The Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong);
- ✓ The Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong);
- ✓ The Family Status Discrimination Ordinance (Cap. 527 of the Laws of Hong Kong); and
- ✓ The Race Discrimination Ordinance (Cap. 602 of the Laws of Hong Kong).

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Workforce Diversity and Distribution

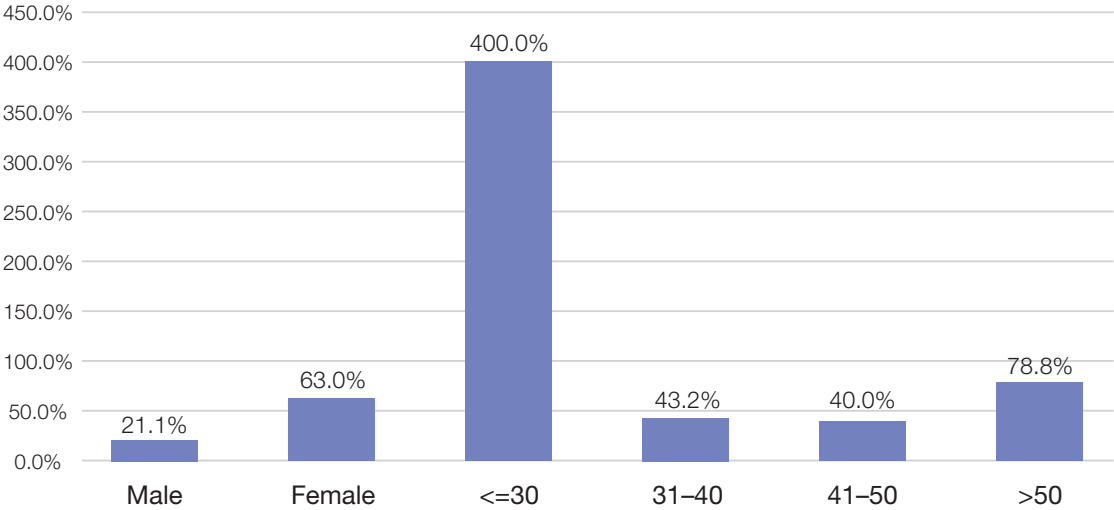
Due to the nature of our business, female staff make up the majority of our workforce. Though, the Group appreciates the importance of cultural diversity and employs in a wide range of ages, genders, and ethnicities, as the Group understands diversity of employees provides a valuable mix of perspectives, skills, experience and knowledge for addressing contemporary business issues. As at 31 March 2022, the Group has a total full-time workforce of 59 employees (2021: 68) in which 49 are full-time employees (2021: 64), with breakdowns presented:



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The overall employee turnover rate of the year is 56.7%, with further breakdowns by different categories presented. The ESG Working Committee has made an assessment and considered our turnover relatively healthy and stable.

Employee turnover rate (By category)



Note: The turnover rate is arrived based on dividing the number of leavers over the year by the averaged total of employee of 2021 and 2022 reporting periods.

B2: Health and Safety

The Group understands that health and safety are of major concern to our employees, and we strive to provide a safe and healthy working environment while complying relevant laws and regulations. The Group employed an Environmental Operational Health and Safety policy, which maintains a high occupational safety and health standard, to ensure a comfortable safe occupation workspace for our employees. A workspace health monitoring programme was implemented to monitor Indoor Air Quality (“IAQ”) and presence of airborne dusts and chemicals (such as methanol and ethylene glycol). Noise levels at manufacturing sites are also regularly performed to ensure a safe working environment. For example, our Group implemented a smoke-free environment in all of our premises, ensuring IAQ is maintained at the excellent levels. It is also required for our manufacturing sites to be provided with adequate ventilation systems.

The Group has also appointed an Environmental Health and Safety officer (“EHS officer”), who is responsible for maintaining a clear communication between the senior management and the employees. In addition, the EHS officer is also responsible for monitoring the Group’s EHS goals and standard, and employee safety throughout the operation. The EHS officer also has the duty of identifying any potential hazards that may arise during daily operation, and ensuring the regular maintenance of safety equipment.

Our manufacturing sites are inspected annually to identify any potential occupational hazards. Annual occupational health examinations are mandatory for workers whose positions involve handling of chemicals for monitoring their health and identification of the development of any occupational sicknesses.



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In the past three years, we have not encountered any work-related fatalities.

The following table indicates our rate of work-related injuries, to which the Directors consider satisfactory.

Work-related injuries table	FY2022	FY2021	FY2020
Rate of work-related injuries (assuming 300 working days)	0%	0.03%	0.005%
Resulting loss of working days	0	7	10.5

Our Effort on COVID-19 Control

The Group has taken the following preventive measures for office management against the COVID-19:

- Ensure the air-conditioning system is well maintained. Clean the air filter regularly;
- Office windows should be opened from time to time to allow for better ventilation;
- Maintain a clean and hygienic working environment. At least once a day, clean and disinfect commonly used equipment, including telephones, using a diluted solution of household bleach (1 part bleach: 99 parts water). Wipe again with a towel soaked in clean water;
- If cleaning vomits, use a diluted solution of household bleach (1 part bleach: 49 parts water). Rinse the area with clean water and wipe dry;
- Keep carpets, doors and windows clean;
- Ensure toilet facilities are properly maintained;
- Provide liquid soap, disposable towels and/or a hand dryer in toilets; and
- Remind staff members suffering from fever or cough to stay away from work and consult a doctor immediately.

The Group is sensitive to concerns of staff, especially those in the frontline. We stay in close touch with their staff and allay their concerns. The Group provide face masks and hand sanitizers for employees.

Overall Health and Safety Compliance Status

During the Reporting Period, the Group has complied with relevant laws and regulations, that has a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards.

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B3. Development and Training

Training and development form an important part of the Group's human capital management strategy. It is valued as essential to the personal growth of employees, improving the Group's overall business performance.

The Group's training programmes are designed to suit our business needs and help our employees to improve their knowledge and relevant skills. An annual comprehensive training programme, tailor-made by the Human Resource department and the head of departments shall be proposed at the beginning of the year for approval by management. Monthly revision will be performed to ensure programmes are properly implemented and the proposed progress are met. The head of the department shall report a summary report at the end of the year. In addition, new recruits are also required for an orientation training programme, and with the purpose of debriefing the Company's policies, business and culture.

For the retail staff in Hong Kong, our orientation training programme includes customer service, daily operations in shop, inventory management and product order procedure. During the Reporting Period, the Company also provided training for our directors to develop and refresh their regulatory knowledge and duties as directors and to ensure that they can continue to contribute positively to the board.

Some statistics of our training programme provided to our directors/employees is presented below:

	FY2022	FY2021
Total Training Hours (man-hours)	30	140
Average Training Hours per Director/Employee	3	2.1

B4: Labour Standards

The Group's Human Resources Department strictly abides by the Labour Laws of Hong Kong and follows a Recruitment Guideline throughout the recruitment process. The Group provides a clear guideline on attendance system about working hours, rest and leave entitlement, labour protection and working conditions. Further information can be found in our employee handbook, which is distributed and available to all of our employees.

As a company that manufactures products for children, our Group is extra cautious on operation practices, avoiding any form of child labour activity. Our Group prohibits any of such acts taking place in our Group to safeguard young children, and enforced a number of preventive procedures during recruitment. As part of our recruitment procedure, our staff will require the interviewee to present legal documents of identification as proof of age. Our interviewer will also perform a face-to-face identification meeting, counter-checking information provided to ensure our hired employee is at the indicated age as presented.

In addition, the Group offers a fair compensation to our employee, prohibiting any form of slavery or forced act of labour, and employees shall be paid fairly according to contributions provided. Periodic revision shall also be performed to keep the Group's remuneration level as competitive and fair for all level of employees.

As a result, no child nor forced labour was present in the Group's operations during the Reporting Period, and the Group complied with all applicable labour standards related Hong Kong laws and regulations, including but not limited to the Employment Ordinance (Cap. 57 of the Laws of Hong Kong).



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Employees, Customers, Suppliers and Other Stakeholders

The Group values relationship with employees, customers and suppliers, and treats it as an important aspect of its business. The Group also maintains an open engagement channel with its employees through revision meetings as it brings insight to its operation performance. It was proven to be effective in understanding the latest operation performance and to better improve the quality of our services. The Group is also dedicated to build a close working relationship with suppliers, and conducts regular performance revision and appraisal to build a closer working relationship with its clients.

The Group also believes effective communication should include a timely and accurate information disclosure. Not only it brings valuable information to the shareholders and investors, which is beneficial for investor relations, but also invites constructive feedback for perfecting the Group's operation.

The Group will continue its open communication approach, and it will sustain a successful long-term working relationship with its stakeholders in the future.

B5: Supply Chain Management

The Group is highly attentive to its brand reputation and introduces the environmental value into the suppliers and subcontractors procurement procedure, aiming to support environmental protection through habitat protection, bio-diversity, and other related environmental issues. Our procurement department ensures suppliers and subcontractors comply with relevant local and international standards, and follow up with periodic performance assessment. Evaluation is conducted on new and existing suppliers (annually) on product and service quality, and only approved suppliers and sub-contractors shall be added to our selected group of service providers for future cooperation.

B6: Product Responsibility

As our product users are infants and toddlers, the Group pays extra attention to product safety, ensuring no chemical harmful materials shall be included in our raw material list or used during our production process. The Group stays strictly abiding to all international laws and regulations and standards provided by our clients, and as listed as follows:

- Consumer Goods Safety Ordinance (Chapter 456 of the Laws of Hong Kong);
- Consumer Goods Safety Regulation (Chapter 456A of the Laws of Hong Kong);
- Toys and Children's Products Safety Ordinance (Chapter 424 of the Laws of Hong Kong);
- Toys and Children's Products Safety (Additional Safety Standards or Requirements) Regulation (Chapter 424C of the Laws of Hong Kong); and
- Other relevant laws and regulations.

The Group will continue a close monitoring throughout the manufacturing process, enforcing the highest standards, and ensuring our products are safe and sound and as the perfect companion for children.



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When the Group receives an unfavourable feedback, the customer services will record the case in a log sheet and take all necessary action to remedy the problem, including but not limited to a refund, change the type of products and exchange the problematic product. All refunds to customers are subject to the approval of our chief executive officer or head of finance. The number of unfavourable feedback for the Reporting Period was 10 (2021: 120). After the matter is settled, the customer services will update the feedback log sheet. All the relevant documents will be filed properly.

During the Reporting Period, there is no products sold or shipped subject to recalls for safety and health reasons and the Group was not aware of any violation of the laws and regulations in relation to the food safety.

Protection of Copyright and Consumers Privacy

The Group takes all necessary actions to protect the copyright of brand owners and the privacy of our customers. All data management users from the Group are subjected to a list of terms and conditions on information collected and for business purpose only. The Group forbids unauthorised distribution of materials, and we reserve the right to take legal actions on violating parties. Should there be any issue of copyright matters, the Group encourages inquiries via email and our legal team will provide advices and follow-up where necessary.

The Group is not aware of in breach of any law and regulation relating to Consumer Data Protection and Privacy of Hong Kong during the Reporting Period.

Intellectual Property Rights

We respect intellectual property rights, such as trademarks, patents, and copyrights, among others. The Group kept a complete record of its intellectual property rights and will seek legal advice and take appropriate action if any of its intellectual property rights are infringed upon. If our staff is discovered to be in violation of applicable rules and regulations, they may not only face disciplinary action, but they may also be prosecuted and face criminal or civil liability, as stated in the Group's staff handbook.

During the Reporting Period, we believe that we have taken all reasonable measures to protect our intellectual property rights and deter any such infringement. We were unaware of any infringement (i) by us of any intellectual property rights owned by third parties; or (ii) by any third parties of any intellectual property rights owned by us.

Overall Product Responsibility Compliance Status

During the Reporting Period, there were no material breach with relevant law and regulations relating to advertising, labelling and privacy matters recorded pertaining to our products and services. The Group has complied with relevant laws and regulations that have a significant impact on the Group relating to safety, advertising, labelling and privacy matters relating to products and services provided and method of redress.



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

B7: Anti-Corruption

The Group commits to managing all business without undue influence and has regarded honesty, integrity and fairness as its core values. All directors and employees are required to strictly follow the Code of Conduct and Staff Regulations to prevent potential bribery, extortion, fraud and money laundering. The Group has established a Whistleblowing Procedure to build a direct channel with the senior management, reporting on any form of non-compliance action.

Overall Anti-Corruption Compliance Status

During the Reporting Period, the Group was in compliance with the Prevention of Bribery Ordinance (Cap. 201) and no legal cases regarding corrupt practices was brought against the Group or its directors or employees.

B8: Community Investment

The Group understands that it is significant for its business to both bring profit to shareholders, at the same time being socially responsible to care, serve and give back to our community wherever it is needed. The senior management consistently seeks for opportunities to support social initiatives and the Group will continue its effort in supporting the communities and giving back to those that are in need.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SOCIAL KEY PERFORMANCE INDICATORS

KPIs	Unit	FY2022	FY2021	
Workforce	Gender			
	Male	person	11	8
	Female	person	48	60
	Type of employment			
	Permanent	person	49	64
	Part-time	person	10	4
	Age			
	≤ 30	person	2	0
	31–40	person	12	25
	41–50	person	18	37
>50	person	27	6	
Turnover Rate	Gender			
	Male	%	21	2
	Female	%	63	9
	Type of employment			
	Permanent	%	49	10
	Part-time	%	121	100
	Age			
	≤ 30	%	400	2
	31–40	%	43	9
	41–50	%	40	8
>50	%	79	20	
Training	Level of Employees			
	Managerial	hours	30	140
	Senior	hours	N/A	N/A
	Middle	hours	N/A	N/A
	Junior	hours	N/A	N/A
Training rate	Gender			
	Male	%	80	100
	Female	%	20	N/A
	Level of Employees			
	Managerial	%	100	100
	Senior	%	N/A	N/A
	Middle	%	N/A	N/A
	Junior	%	N/A	N/A
Suppliers	China	supplier(s)	13	25
	Hong Kong	supplier(s)	7	N/A

Note: The turnover rate is arrived based on dividing the number of leavers over the year by the averaged total of employee of 2021 and 2022 reporting periods.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SEHK ESG Reporting Guide General Disclosures		Reference Section/Remark	Comply or Explain
A. Environmental			
A1 Emissions	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	A. Environmental	Complied
KPI A1.1	The types of emissions and respective emissions data.	Environmental Key Performance Indicators	Complied
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environmental Key Performance Indicators	Complied
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	We do not provide any hazardous waste during the Reporting Period.	Complied
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Environmental Key Performance Indicators	Complied
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	We are assessing if any emission target can be feasibly set.	Explained
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	A1: Emissions	Complied

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SEHK ESG Reporting Guide General Disclosures		Reference Section/Remark	Comply or Explain
A2 Use of Resources	Policies on the efficient use of resources, including energy, water and other raw materials.	A2: Use of Resources	Complied
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).	Environmental Key Performance Indicators	Complied
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Environmental Key Performance Indicators	Complied
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	A2: Use of Resources	Complied
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	We do not have problem in sourcing water in our operation.	Explained
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Environmental Key Performance Indicators	Complied
A3 The Environment and Natural Resources	Policies on minimising the issuer's significant impact on the environment and natural resources.	A3: The Environment and Natural Resources	Complied
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	A3: The Environment and Natural Resources	Complied
Aspect A4	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	A4: Climate Change	Complied
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	A4: Climate Change	Complied

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SEHK ESG Reporting Guide General Disclosures		Reference Section/Remark	Comply or Explain
B. Social			
B1 Employment	Policies and 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.	B1: Employment	Complied
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Social Key Performance Indicators	Complied
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Social Key Performance Indicators	Complied
B2 Health and Safety	Information on: a) the policies; and b) compliance and material non-compliance with relevant standards, rules and regulations on providing a safe working environment and protecting employees from occupational hazards.	B2: Health and Safety	Complied
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	B2: Health and Safety	Complied
KPI B2.2	Lost days due to work injury.	B2: Health and Safety	Complied
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	B2: Health and Safety	Complied

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SEHK ESG Reporting Guide General Disclosures		Reference Section/Remark	Comply or Explain
B3 Development and Training	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	B3: Development and Training	Complied
KPI B3.1	The percentage of employees trained by gender and employee category.	Social Key Performance Indicators	Complied
KPI B3.2	The average training hours completed per employee by gender and employee category.	Social Key Performance Indicators	Complied
B4 Labour Standard	Information on: a) the policies; and b) compliance and material non-compliance with relevant standards, rules and regulations on preventing child or forced labour.	B4: Labour Standards	Complied
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	B4: Labour Standards	Complied
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	B4: Labour Standards	Complied
B5 Supply Chain Management	Policies on managing environmental and social risks of supply chain.	B5: Supply Chain Management	Complied
KPI B5.1	Number of suppliers by geographical region.	Social Key Performance Indicators	Complied
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	B5: Supply Chain Management	Complied
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	B5: Supply Chain Management	Complied
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	B5: Supply Chain Management	Complied

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SEHK ESG Reporting Guide General Disclosures		Reference Section/Remark	Comply or Explain
B6 Product Responsibility	Information on: a) the policies; and b) compliance 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.	B6: Product Responsibility	Complied
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	We do not have any recalls	Explained
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	B6: Product Responsibility	Complied
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Intellectual Property Rights	Complied
KPI B6.4	Description of quality assurance process and recall procedures.	B6: Product Responsibility	Complied
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Protection of Copyright and Consumers Privacy	Complied

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

SEHK ESG Reporting Guide General Disclosures		Reference Section/Remark	Comply or Explain
B7 Anti-corruption	Information on: a) the policies; and b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	B7: Anti-Corruption	Complied
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	None noted. For detail, please refer to B7: Anti-Corruption	Complied
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	B7: Anti-Corruption	Complied
KPI B7.3	Description of anti-corruption training provided to directors and staff.	B7: Anti-Corruption	Complied
B8 Community Investment	Policies on community engagement to understand the community's needs where it operates and to ensure its activities take into consideration communities' interests.	B8: Community Investment	Complied
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	We do not have any contributions	Explained
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	B8: Community Investment	Complied