

**UNITAS HOLDINGS LIMITED**

**宏海控股集團有限公司**

*(Formerly known as Chanceton Financial Group Limited)*

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 8020)**

**2021/2022**

**ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT**

<b>TABLE OF CONTENT</b>	<b>PAGE</b>
I. PREAMBLE .....	2
II. REPORTING BOUNDARY & PRINCIPLES.....	3
III. MESSAGE FROM THE BOARD.....	4
IV. ESG MANAGEMENT STRATEGY.....	6
V. STAKEHOLDER ENGAGEMENT .....	7
VI. ENVIRONMENTAL SUSTAINABILITY .....	12
VII. SOCIAL SUSTAINABILITY .....	16
VIII. ENDING.....	23
APPENDIX.....	24
REPORT DISCLOSURE INDEX .....	29

## I. PREAMBLE

During the last reporting year, the uncertain market environment arising from the US-China trade war and the continuous global spread of the novel coronavirus (COVID-19) pandemic (the “Pandemic”), have significantly impacted the operations of the Group’s logistic and entertainment businesses. Yet, given the increasing vaccination rate and prompt pandemic control measures implemented in FY2021/2022, the Group has re-assessed the business environment, and restored its logistic services in the fourth quarter in 2021, which is expected to start to generate revenue in the second quarter of 2022. In addition, under a series of social distancing measures and restrictions, people are eager for entertainment and leisure activities. Nevertheless, environment sanitation and hygiene is still one of the Group’s top concerns when consolidating resources and further expanding our business.

Experienced the acute damages brought by the Pandemic and tightened regulations and policies on shipping business, the Group has realised the importance of a sound sustainability management to its operations. Myriads of implications arising from sustainability-related challenges are a threat to the Group’s long-term development accompanied by complex chain reactions and cascade effects, it requires the Group to take proactive and holistic approaches in identifying the actual and potential downsides, strengthening resilience to uncertainties and addressing the risks throughout its business boundary, and understanding and abating the ones along its value chain.

Unitas Holdings Limited (the “Company”) and its subsidiaries (the “Group”) is one of the leading enterprises in Hong Kong that has been principally engaged in the provision of IP automation and entertainment services and the provision of dry bulk shipping and logistic services. Endeavouring to incorporate the philosophy of sustainability in its daily operations, the Group has unwaveringly shouldered its corporate social responsibility and enhanced its environmental, social and governance (“ESG”) performance by establishing a comprehensive management approach in monitoring, measuring, evaluating, and reporting on its performance against internationally recognised sustainability metrics, and benchmarking global best models for continuous improvement.

## II. REPORTING BOUNDARY & PRINCIPLES

In strict compliance with the requirements under Appendix 20 – ESG Reporting Guide (“ESG Guide”) of Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“Stock Exchange”), the Group is pleased to present its ESG Report for the financial year ended 31 March 2022 (“FY2021/2022”), which demonstrates the Group’s approach and performance in terms of ESG management and corporate sustainable development for FY2021/2022 under “Comply or Explain” provision. For corporate governance section, please refer to the Group’s 2021/2022 Annual Report on page 10 – 22.

A complete content index table is available at the end of the ESG report for readers’ convenience to check its integrity. This Report is prepared in both English and Chinese. Should there be any conflict or inconsistency, the English version shall prevail.

### BOUNDARY SETTING

The Group’s IP automation and entertainment business included the operation of several shops in Hong Kong under the brand name “Ganawawa”, which were thematic experience centres providing different IP products from automation gift machines, thematic game machines, carnival game booths as well as retail outlet, and the sale of medical mask and other merchandise. The IP automation and entertainment business accounted for a large proportion of the Group’s revenues in FY2021/2022.

In the fourth quarter of 2021, the Group successfully restored its logistic service. Yet, the Group considered the operations and environmental impacts arising from the dry shipping and logistic business during the year under review insignificant, thereby, not disclosing the environmental data of this dry shipping and logistic business in the FY2021/2022 ESG Report.

Given the business nature of the Group and considerations above, the reporting scope of this ESG report covers the management policies and social performances of the Group’s businesses of i) IP automation and entertainment business and ii) dry bulk shipping and logistic business, while the environmental performances only cover the Group’s headquarter and three IP automation and entertainment business shops based in Hong Kong under the operational control approach. The Group will include the environmental performances of the logistic services after a full year of operation in next year’s ESG report.

## REPORTING PRINCIPLES

### *Materiality*

In FY2021/2022, a materiality assessment concerning a list of ESG-related topics was performed with reference to the recommended procedures of the Stock Exchange around the principle of Materiality. The materiality assessment was based on the interactive communication with its well-selected stakeholders through ongoing exchange of views and online surveys. The assessment outcome was mapped into a matrix with ESG-related topics being ranked in terms of its significance to the Group and the influence on its external stakeholders’ decision-making. Based on the results, the Group can prioritise its resources into the ESG topics that are regarded as more material to the Group’s ESG management.

### *Quantitative*

The Group collected and summarised its performance in greenhouse gas (“GHG”) emissions, resource consumption, and a set of social Key Performance Indicators (“KPIs”) in a numeric manner. Relevant calculation methods and assumptions are specified under the corresponding performance tables.

### *Balance*

To portray an unbiased picture of the Group’s impact from the environmental and social aspects, the Group stuck to the principle of unbiasedness. The Group collected and processed its ESG data in a scientific way according to the requirements of the Stock Exchange, by which the content in the ESG Report unveiled both the achievements and rooms for improvements of the Group’s ESG development.

### *Consistency*

To facilitate year-on-year comparisons on the ESG data, the Group based its data collection, collation and disclosure on the reporting principles and requirements set forth in the ESG Guide. In consideration of the principle of Materiality and the Group’s business nature, the Group reckoned the Scope 3 emission insignificant when compared to the overall emissions of the Group during FY2020/2021 and FY2021/2022, and thus decided not to include Scope 3 emissions into the calculation of the total GHG emission in this review period.

## III. MESSAGE FROM THE BOARD

### DEAR VALUED STAKEHOLDERS

With the growing importance spotted on the corporate governance of sustainability issues, we have realized the importance of the oversight from Board of Director (the “Board”) and the sound ESG management approaches to our sustainable development. To this end, we have been dedicated to strengthening our governance structure on ESG issues by influencing our top management with the philosophy of sustainability. Despite the Pandemic continued during the year under review, we unwaveringly shouldered our social corporate responsibility as well as minimised our environmental impacts at the meantime realizing economic growth by resuming our logistic service.

### *Our ESG Management Approaches*

Aiming to prioritise resources on the top concerned ESG issues that have significant impacts on our long-term sustainable development, we have collaborated with external ESG consultants to conduct an annual materiality assessment and analysis to identify and evaluate the ESG topics which our key stakeholders concerned the most. The consolidated results were mapped on well-defined matrix and then reviewed by the Board, to assess the issues of greatest importance to our business operations and our stakeholders. More detailed information can be found in the chapter **Stakeholder Engagement**.

Given the reporting boundary and our business nature, we did not consume a significant amount of resources and energy, nor generate a significant amount of emissions during the year under review. Yet, we have reinforced our determination in lowering our environmental footprints by establishing short-term targets with reference to the consolidated information in FY2021/2022 as well as our action plans to slash our consumption on electricity and emissions. These business-related ESG targets are subjected to regular review by the Board on a yearly basis as part of the progress during the ESG Report preparation. More detailed information can be found in the subsections headed **Targets and Actions** under the chapter **Environment and Natural Resources**.

### *Looking Ahead*

As the world is stepping into a new normal, which makes the society more vitalised to embrace the economic recovery, and also provide us with a golden opportunity to build a more sustainable future, we will put forward and formulate more practicable measures to improve our ESG management and performance, as well as regularly reviewing our ESG-related goals and targets. Not to mention, we will cover a wider business scope in the ESG reporting to provide our readers a clearer and thorough understanding of our environmental performances during daily operations.

On behalf of the Board, I would like to express my sincere gratitude to our stakeholders, customers and business partners for their support, as well as the dedication and contribution from the management team and all of our staff, and hereby present to you the ESG Report of FY2021/2022.

**Ho Chiu Ha Maisy**

*Chairlady and Executive Director*

Hong Kong, 30 September 2022

#### **IV. ESG MANAGEMENT STRATEGY**

The Board has spotted the emerging challenges arising from a series of ESG-related issues, ranging from climate change and biodiversity loss, growing inequality, modern slavery to the scarcity of resources. As such, the Group has been committed to establishing a comprehensive ESG management strategy which integrates the principles of sustainability into its development plan for the sake of coping with the challenges and difficulties in the foreseeable future.

The Group is fully aware of the pivotal role that the Board plays in the corporate ESG management, in which the Board is fully responsible for taking the lead on and addressing the Group’s ESG matters. The Group adopted a “top-down” approach that its proposed ESG strategy from the top is clearly articulated and communicated throughout the entire organisation where the management team is required to develop plans and set up effective policies while all employees need to execute the plans by rules and lines.

To effectively monitor the Group’s progress made in ESG-related goals and targets, the Group has kept track on its set of KPIs regarding its GHG emissions and use of resources, which allows the Group’s management to evaluate the progress that the Group has achieved, and the Board reviews the consolidated information in relation to the Group’s ESG performance on a regular basis.

Meanwhile, to better incorporate ESG considerations into daily operations, the Group keep studying and benchmarking global standards and frameworks in sustainable development, which illustrate the globally agreed goals, challenges and opportunities for building a more sustainable future, allowing the Group to align its strategy with the society’s expectations and environmental ambitions.

V. STAKEHOLDER ENGAGEMENT



To identify the significant opportunities and risks arising from material ESG topics of the Group’s sustainable development, the Group has been undertaking an ongoing engagement and maintaining a sound relationship with its key stakeholders to identify and address their concerns on the Group’s ESG-related issues. Given the implementation of the principle of materiality, the Group has continuously involved its internal staff as well as external partners, customers, suppliers and service providers to define the topics that its stakeholders care most. To enhance its sustainability strategies and respond to the concern from its stakeholders, the Group communicates its opinions and feedback with its stakeholders via the following means.

COMMUNICATION WITH KEY STAKEHOLDERS

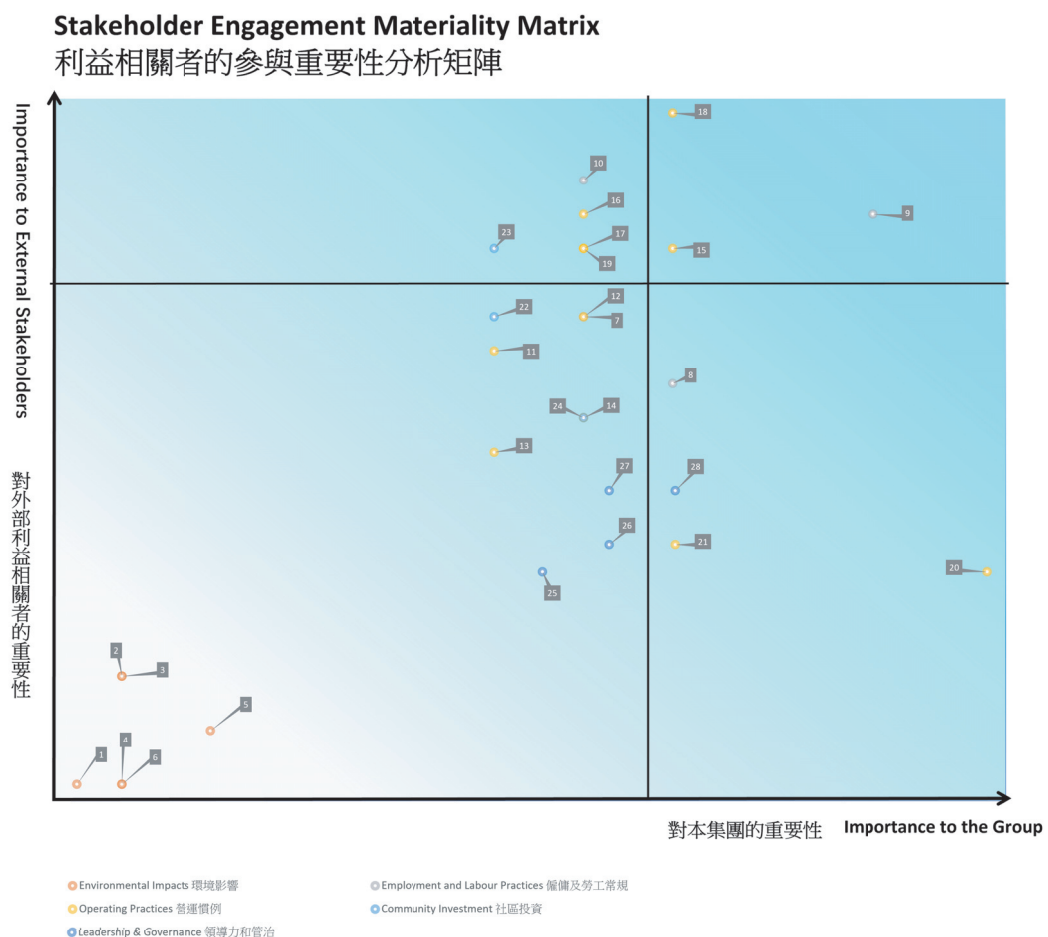
Stakeholders	Expectations and Concerns	Communication Channels
Government and regulatory authorities	<ul style="list-style-type: none"> <li>– Law and regulation compliance</li> <li>– Anti-corruption policies</li> <li>– Occupational health and safety</li> </ul>	<ul style="list-style-type: none"> <li>– Supervision on the compliance with local laws and regulations</li> <li>– Routine reports and tax payments</li> </ul>
Shareholders	<ul style="list-style-type: none"> <li>– Return on investments</li> <li>– Corporate governance</li> <li>– Law and regulation compliance</li> </ul>	<ul style="list-style-type: none"> <li>– Regular reports</li> <li>– Announcements</li> <li>– Annual general meetings</li> </ul>



Stakeholders	Expectations and Concerns	Communication Channels
Employees	<ul style="list-style-type: none"> <li>– Employees’ remuneration and benefits</li> <li>– Systematic risk management</li> <li>– Career development</li> <li>– Training opportunities</li> <li>– Occupational health and safety</li> <li>– Sound grievance mechanism and internal communication</li> <li>– Integrate educational elements into shop operations</li> </ul>	<ul style="list-style-type: none"> <li>– Performance appraisal</li> <li>– Regular meetings and training courses</li> <li>– Written comments via emails, notice boards, telephone calls and team building activities</li> </ul>
Suppliers and service providers	<ul style="list-style-type: none"> <li>– Protect the rights of partners</li> <li>– Support local economic development</li> <li>– Create a sustainable development model</li> <li>– Participate in philanthropy</li> </ul>	<ul style="list-style-type: none"> <li>– Open tenders</li> <li>– Business meetings, phone calls and on-site visits</li> <li>– Seminars and workshops</li> <li>– Email and circulars</li> </ul>
Customers	<ul style="list-style-type: none"> <li>– High-quality products and services</li> <li>– Operation with integrity</li> <li>– Involvement in discussions with the Group about ESG affairs</li> <li>– Cultivation of local employment</li> </ul>	<ul style="list-style-type: none"> <li>– Face-to-face communication with customers</li> </ul>

### MATERIALITY ASSESSMENT

As ESG risks and opportunities vary among stakeholders of the Group involving different backgrounds, principal activities and business/operating models, the Group conducted an annual review in identifying and understanding its stakeholders’ major concerns and interests. In FY2021/2022, the Group undertook a materiality assessment survey online, inviting its selected stakeholder representatives to express their points of view against a set of ESG topics that were material and relevant to its business in a stepwise manner. The online survey was comprised of well-structured questions, which were believed to be material and relevant to the Group’s business development from the stakeholders’ standpoint. The objective, transparent and decision-useful materiality assessment enabled the Group to prioritise its ESG issues after mapping the results of the survey into a materiality matrix as shown below.



1	GHG Emissions	15	Product/Service Quality and Safety
2	Energy Management	16	Customer Privacy and Data Security
3	Water & Wastewater Management	17	Marketing and Promotion
4	Solid Waste Stewardship	18	Intellectual Property Rights
5	Climate Change Mitigation & Adaptation	19	Labelling Relating to Products/ Services
6	Renewable and Clean Energy	20	Business Ethics & Anti-corruption
7	Labour Practices	21	Internal Grievance Mechanism
8	Employee Remuneration and Benefits	22	Participation in Philanthropy
9	Occupational Health and Safety	23	Cultivation of Local Employment
10	Employee Development and Training	24	Support of Local Economic Development
11	Green Procurement	25	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities
12	Engagement with Suppliers	26	Management of the Legal & Regulatory Environment (regulation-compliance management)
13	Environmental and Social Risk Management of Supply Chain	27	Critical Incident Risk Responsiveness
14	Supply Chain Resilience	28	Systemic Risk Management (e.g. Financial Crisis)

Through the materiality analysis, the Group identified “Occupational Health and Safety”, “Intellectual Property Rights”, and “Product/Service Quality and Safety” as the ESG topics that were of great importance to the Group’s sustainable development and thus put more focus on the identification, monitoring, evaluation and management of the potential risks and opportunities related to these ESG issues. Meanwhile, the Group engaged with its stakeholders in benchmarking its business strategy against the United Nations Sustainable Development Goals (UN SDGs) and pinpointed Goal 1 – No Poverty and Goal 3 – Good Health and Well-Being as its prioritised SDGs towards which the Group will particularly make strides.

#### **STAKEHOLDERS’ FEEDBACK**

Striving for excellence, the Group welcomes its stakeholders’ feedback and opinions, especially on topics listed as the highest importance in the materiality assessment. Readers are also welcomed to share their views on the ESG matters with the Group at

Email: [admin@chanceton.com](mailto:admin@chanceton.com)

Telephone: (852) 2158 9999

Fax: (852) 2543 9311

## VI. ENVIRONMENTAL SUSTAINABILITY

Incorporating eco-friendly philosophy into its daily operations, the Group strives to strike a balance between its business long-term development and environmental protection by minimising its environmental footprints. In pursuit of contributing to the nature and planet in a positive and proactive manner, the Group was in strict compliance with relevant environmental laws and regulations in Hong Kong in FY2021/2022, including but not limited to the Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong).

This section primarily discloses the Group’s policies, practices and quantitative data on emissions, use of resources, the environment and natural resources, as well as climate-related management in FY2021/2022. For detailed information regarding the Group’s emissions and use of resources, please refer to Table 1 and 2 in the **Appendix**.

### **EMISSIONS**

Given its business nature, the Group did not generate any air emission during its operations. In FY2021/2022, the GHG emissions of the Group was primarily due to the purchase and consumption of electricity for its head office and shops daily operations, where the total GHG emissions amounted to 27.5 tonnes CO<sub>2</sub>e. In active response to the call of carbon neutrality proposed in the 2020 Policy Address, the Group keeps exploring feasible approaches to reduce its carbon footprint and minimise its impact on the environment and the natural resources. As the solid waste and wastewater generated by the Group were collected and managed in a unified manner by the property management company of the buildings where the Group operated, the Group did not have a precise record of its waste volume during the year under review.

In FY2021/2022, the Group was not aware of any violation of laws and regulations in relation to air and GHG emissions, discharges into water and land, generation of hazardous and non-hazardous waste, and noise that have a significant impact on the Group.

### ***GHG Emissions***

In full support to attaining zero-carbon economy, the Group has strictly controlled its electricity consumption, which is the major contributor to the Group’s carbon footprints. Over these years, the Group has been monitoring, recording, and evaluating its GHG performance by keeping an accurate record of its electricity consumption. The Group’s policies in controlling GHG emissions that are closely linked to the energy use are further described in the next subsection under **Electricity**.

As the Group considered Scope 3 GHG emissions from business air travel during FY2020/2021 and FY2021/2022 insignificant and immaterial when compared to the overall GHG emissions, therefore, Scope 3 emission is not disclosed in this ESG report given the application of the principle of Materiality.

### *Wastewater & Solid Waste*

During the year under review, the Group did not generate any hazardous waste, the waste discharged from the Group’s operations was mainly commercial wastewater and solid waste including paper. The wastewater was directly discharged into the municipal drainage system, while the solid waste was handled by the property management company of the buildings. The Group did not receive an accurate record with the information of the volume of solid waste it disposed in FY2021/2022 from the property management company, yet, the Group has made an assumption about the total amount of its solid waste based on the headcount, which was approximately 100kg. To attain the target it established on waste, the Group has proposed a set of measures to slash its disposal amount, which are further described in the next subsection under **The Environment and Natural Resources**.

Realising that the amount of wastewater highly depends on the quantity of water used, the Group has adopted measures in improving its water efficiency, which are further described in the next subsection under **Water**.

## **ENERGY & RESOURCES**

In FY2021/2022, the major energy and resources consumed by the Group were electricity, water and paper. Table 2 in the **Appendix** illustrates the amount of different resources used by the Group in FY2021/2022. Given the business nature, the Group did not consume any packaging materials during the year under review.

### *Electricity*

The electricity was purchased and consumed for the business operations in the office and shops. In FY2021/2022, the electricity consumption of the Group was 65,408 kWh. Compared to that of FY2020/2021, the electricity consumption in FY2021/2022 increased by 22%, which was mainly due the surge in electricity consumption for the operations in head office.

To mitigate its electricity consumption so as to further lower its Scope 2 GHG emissions, the Group has integrated “Saving Electricity” into its daily operations. In particular, the Group has implemented the following practices in its offices and shops during the year under review:

- Switched off all idle lights and air conditioners;
- Turned off all lights, electronic device and other power-consuming equipment at the end of the day;
- Placed “Save electricity and turn off the light when you leave please” stickers to encourage employees to conserve energy; and
- Delegated internal coordinator(s) to collect, evaluate and manage the Group’s electricity consumption data for ESG reporting and improvement.

### *Water*

Despite not being a water-intensive enterprise, the Group considers water as a precious and limited resource, and thus puts forward a number of practical solutions to facilitate water conservation. During the year under review, the Group did not face any problem in sourcing water fit for its purpose. In FY2021/2022, the Group consumed approximately 269.4 m<sup>3</sup> of water. Committed to enhancing its water efficiency, the Group has adopted the following measures during its daily operations:

- Raised the awareness of all staff in water conservation; and
- Repaired and reported dripping taps timely.

### *Paper*

Paper is one of the primary resources consumed during its daily operations. In FY2021/2022 the Group consumed 69.8 kg of paper, which increased by 16% when compared to the paper consumption of FY2020/2021. As such, the Group has dedicated itself in promoting the concept of “Paperless Office” and encouraging its employees to use paper smartly in daily operations. During the year under review, the Group has recycled 15 kg paper. To further enhance its resource efficiency, the Group particularly implemented the following measures:

- Promoted office automation and encouraged the dissemination of information by electronic means (i.e. emails or e-bulletin boards);
- Set duplex printing as the default mode for most of the network printers;
- Put a single-sided paper collection box near the photocopiers; and
- Encouraged all staff to reuse one-sided printed papers as drafts.

## **ENVIRONMENT AND NATURAL RESOURCES**

Given the business nature and operation pattern, the Group did not induce a significant impact on the environment and the natural resources. As the Group’s operation were mainly performed in the indoor environment, electricity was the only type of energy that the Group consumed during the year under review. As such, the Group undertook a thorough review and systematic analysis of its performance in energy consumption patterns, aiming to identify and bridge any loopholes to make its business more sustainable.

In FY2021/2022, the Group’s indirect GHG emissions increased by 16% when compared to that of FY2020/2021, because of electricity consumption for the operations of head office, which led to a relatively significant impact posed on the environment. To control its GHG emissions, the Group has implemented a series of measures and environmental policies in conformance to relevant laws and standards, in order to lower its electricity consumption. In addition, the Group has established a set of targets on a voluntary basis regarding its emissions and use of the resources, which are summarised in the table below:

*Targets and Actions*

Areas	Targets	Actions
<b>GHG Emissions</b>	As the GHG emissions of the Group primary arose from the electricity purchased and consumed, the reduction target of GHG emissions is aligned with the electricity reduction target. Taking FY2021/2022 as the baseline year, the Group targets to lower the intensity of its GHG emission by 20% within the same business scope in FY2023/2024.	The Group will continue its effort in monitoring the emissions and strictly implementing its electricity-saving measures.
<b>Solid Wastes</b>	Taking FY2021/2022 as the baseline year, the Group targets to lower the intensity of non-hazardous solid waste generated by 20% within the same scope in FY2023/2024.	The Group will provide more recycling bin in its Head Office and shops to facilitate the implementation of recycling.
<b>Electricity</b>	Taking FY2021/2022 as the baseline year, the Group targets to lower the intensity of electricity consumption by 20% within the same scope in FY2023/2024.	Besides electricity saving measures, the Group may install energy-efficient lighting and upgrade its equipment in shops for better energy efficiency.
<b>Water and Wastewater</b>	<p>Given the amount of water consumed by the Group was calculated based on appropriate assumptions and an accurate figures of the Group’s water consumption and wastewater discharged are hard to obtain, thereby not allowing the establishment of the specific reduction targets on water consumption and wastewater discharged.</p> <p>Nevertheless, the Group will rigorously stick to its internal water conservation policies to guide its employees to use water smartly.</p>	



## CLIMATE CHANGE

Climate change has been a mutual challenge for all that raises the attention all over the globe and brings about increasingly frequent and devastating extreme weather events. As a learner and supporter of the Task Force on Climate-related Financial Disclosures (“TCFD”), the Group has performed a preliminary assessment of its exposure to potential climate-related risks. With reference to the guidance of the TCFD framework, the Group has assessed and identified the impact of climate change on itself. Given the business nature, increasingly frequent natural disasters with stronger magnitude may hinder the operations of shipping and logistic service, resulting in postponement of delivery and higher operating cost, thereby bringing further uncertainties and challenges to the Group’s business development. Besides, the transition risks including stricter regulations on carbon emissions and the introduction of carbon pricing may also increase the operating cost of the Group.

At present, the Group is still in its preliminary stage in formulating specific mitigation plans coping with climate-related risks. Yet the Group will make more in-depth scenario analysis to understand the impacts of climate change on the Group’s business and develop resilience-building plans to adapt to the implications of global warming with reference to the guidance of the TCFD framework.

## VII. SOCIAL SUSTAINABILITY

### EMPLOYMENT AND LABOUR PRACTICES

#### EMPLOYMENT

Committed to creating an inclusive corporate culture with mutual respect and cares for its people, the Group has kept improving its employment practices and strives to provide its employees with a suitable platform and working environment for their career development. As of 31 March 2022, the total number of employees of the Group was 19 who were all based in Hong Kong. The breakdown of the Group’s workforce in terms of age, gender and position levels is detailed in Table 3 in the **Appendix**.

#### *Law compliance*

The Group’s human resource management policies are regularly reviewed and updated by the Human Resource Department to ensure its conformity with the latest applicable laws and regulations. In FY2021/2022, the Group’s employment policies and practices abided by the relevant laws and regulations, including the following:

- *Employment Ordinance (Cap. 57 of the Laws of Hong Kong);*
- *Employees’ Compensation Ordinance (Cap. 282 of the Laws of Hong Kong);*
- *Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong); and*
- *Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong).*

### *Recruitment and promotion*

The Group has formulated and strictly implemented effective recruitment policies in the recruitment process and employee management. The Group offers fair and competitive remuneration and benefits in accordance with the applicants’ educational backgrounds, personal attributes, job experiences and career aspirations to attract high-calibre candidates. The Group refers to the market benchmarks in relation to staff promotion and providing equal opportunities of promotion and development opportunities for those eligible employees who have shown outstanding performance in respective positions.

### *Compensation and dismissal*

The Group provides its employees with competitive remuneration packages and performs regular appraisals of its employees to ensure that all employees can be recognised and compensated appropriately with respect to their capability, efforts, and contributions. Any appointment, promotion or termination of employment contract should be based on reasonable and lawful grounds. The Group has formulated draconian dismissal procedures to prohibit any kind of unfair or illegitimate dismissal. During the year under review, the turnover rate of the Group was approximately 5%. More information can be found in Table 4 in **Appendix**.

### *Working hours and rest periods*

As the Group encourages its employees to maintain a balance between work and life, the Group has determined clear working hours and rest periods for its employees in its internal policies in accordance with local employment laws. In addition to basic annual leave and statutory holidays, the Group’s employees are also entitled to extra leave benefits, such as marriage leave, maternity leave, paternity leave and compassionate leave.

### *Equal opportunity, diversity and anti-discrimination*

Being an equal opportunity employer, the Group is committed to fostering a fair, respectful and diverse working environment and strictly prohibits any discrimination in the workplace. All hiring, training, promotion, dismissal and retirement activities are based on factors irrespective of its employees’ age, sex, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other non-job-related factors. Having zero tolerance to any workplace discrimination, harassment or vilification in accordance with local ordinances and regulations, employees are encouraged to report any discriminatory behaviour to the Human Resources Department of the Group, which shoulders the responsibility of investigating the incident and coping with the issue.

### *Other benefits and welfare*

The Group values the protection and promotion of the mental and physical well-being of its people. Over the years, the Group has arranged a plethora of activities, including parties and gatherings for its employees to relax from work and strengthen their bond. Yet, given the social distancing rules amid the Pandemic in FY2021/2022, the Group only organised a limited number of morale boosting parties and gatherings for its employees.

In FY2021/2022, the Group was not in violation of relevant laws and regulations with respect to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other benefits that have a significant impact on the Group.

### **HEALTH AND SAFETY**

Occupational health and safety is one of the critical ESG issues to the Group, of which the Group has been dedicated to creating and maintaining a secure and healthy work environment for all its employees, and in particular, eliminating the its people’s exposure to occupational health and safety risks. In FY2021/2022, the Group was in compliance with the applicable laws and regulations regarding the protection of occupational health and safety, including Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong).

To further safeguard its employees’ health and safety, the Group has established clear and effective health and safety policies with which all employees in the office as well as in the shops should comply. Adhering to the recommended practices set forth in Occupational Health and Safety Management Systems (ISO 45001: 2018) for management, the Group has stringently supervised and implemented its internal policies and taken the following measures in particular:

- Maintained and cleaned the air-conditioning systems regularly;
- Promoted “5S” concept in workplace management;
- Disinfected carpets and office equipment regularly; and
- Prohibited smoking and drinking liquor in the workplace.

In response to the challenges amid the Pandemic, the Group has taken a series of pandemic prevention and control measures under the guidance of the Centre for Health Protection. In particular, the Group required all employees to maintain good personal hygiene at all times and distributed a box of masks to all employees on a monthly basis for free. Meanwhile, the Group has set up and implemented several plans and actions to ensure a secure working environment for all, including:

- Conducted compulsory body temperature checks at the entry of shops and the office;
- Required all employees to conduct Respiratory Syncytial Virus (RSV) tests every week; and
- Any person with a body temperature of 37.3°C or above were potentially denied from entering the operating site.

The Group regulates that employees have to report on any unsafe practices, injury, accident or safety-related hazard to their supervisor on a timely manner. The shop managers who are in charge of the operations as well as the Operation Manager of the Group are responsible for the control and management of the occupational health and safety risks in the Group. During the recent three years, the Group did not record any work-related fatalities. The Group also recorded zero work-related injuries in the reporting period, leading to zero lost days due to work injury.

In FY2021/2022, the Group was not in violation of material relevant laws and regulations in relation to providing a safe working environment and protecting the employees from occupational hazards that may have a significant impact on the Group.

## **DEVELOPMENT AND TRAINING**

The Group sees its employees as the key driving force to its long-term success, and endeavours to provide its employees with suitable training programmes to strengthen its employees’ capability and competitiveness. To further equip its employees with professional skillsets, the Group has formulated and implemented its internal policies that guide and encourage its staff to seek continuous growth through training.

In addition to internal training programs, the Group also encourages its employees to take professional qualification examinations and enrol in external training programmes. Employees who have taken professional qualification examinations and obtained vocational qualification certificates relevant to their work positions will receive reimbursements with due considerations by the Group.

In FY2021/2022, the Group arranged 65 hours of trainings for 17 employees of the Group, including general employees, the management and chief executive level staff member. The breakdown of the Group’s training information in terms of gender, position level and training hours is detailed in Table 5 and 6 in the **Appendix**.

## LABOUR STANDARDS

Upholding social responsibility in its operations, the Group strictly abides by the Employment Ordinance (Cap. 57 of the Laws of Hong Kong) in Hong Kong to prohibit any child or forced labour employment. To combat illegal employment of child labour, underage workers, or forced labour, and to ensure that applicants are lawfully employable, all job applicants are required to provide valid identity documents and materials including academic transcript and photos to the Human Resource Department of the Group prior to the employment.

To ensure the compliance of its practices with the latest laws and regulation that prohibit child and forced labour, the Group has formulated its internal policies to monitor and review its recruitment and employment procedures. Once the Group finds any practices that fail to conform to the relevant labour laws, regulations and standards, the relevant employment contract will be immediately terminated, and a report with the corresponding employment information will be made to the police.

In FY2021/2022, the Group was not in violation of any relevant laws and regulations, in relation to the prevention of child and forced labour that have a significant impact on the Group.

## OPERATING PRACTICES

### SUPPLY CHAIN MANAGEMENT

To maintain a sustainable management in its supply chain, the Group has built solid partnerships with its suppliers and service providers. During the selection of suppliers, the Group evaluates suppliers’ performance based on a series of standards, including but not limited to production/service cost, quality and post-sale service. Meanwhile the Group has implemented its internal policies in identify and alleviating the social and environmental risks that might be arising from its supply chain. Suppliers’ environmental performance and social responsibility fulfilment are regularly reviewed for continual collaboration. In particular, the Group has established and implemented its Compliance Manual in supplier management which ensures its suppliers are strictly abided by the relevant policies and guidelines set forth in the Manual.

Prioritising green procurement could lessen the Group’s environmental impacts. As such, the Group has put emphasis on the implementation of its green procurement principles, which facilitates the Group to choose the products and suppliers featuring recyclability or other environmentally friendly elements. During the year under review, the green procurement policies of the Group covered 50% of its key suppliers.

In FY2021/2022, the Group was in stable relationship with 4 suppliers, with 2 located in Hong Kong and another 2 located in Mainland China. The aforementioned supply chain management policies, under the implementation and supervision of the Procurement Department of the Group, covered 50% of its key suppliers.

## PRODUCT RESPONSIBILITY

In FY2021/2022, the Group was in compliance with the relevant laws and regulations in Hong Kong regarding health and safety, advertising, labelling and privacy matters with respect to its operations, products and services, and methods of redress that have a significant impact on the Group, including the following:

- *GEM Listing Rules;*
- *Companies Ordinance (Cap. 622 of the Laws of Hong Kong);*
- *Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong); and*
- *Consumer Council Ordinance (Cap. 216 of the Laws of Hong Kong).*

Given the Group’s business nature and the principle of materiality, the health and safety, advertising and labelling-related issues are considered not significant to the Group, thereby not being discussed in this section.

### *Maintaining product/service quality*

The Group has been dedicated in fulfilling its customers’ requirements and expectations in the meantime staying in line with the requirements of local ordinances. The Group requires all its employees stick to a high level of integrity and professional ethics. Besides, the Group continually improves the service quality by addressing any technical or operational risks in a timely and efficient manner to pursue the best quality of products and services provided to customers. Considering customers’ satisfaction as a top priority in seeking the Group’s long-term success, the Group proactively collects its customers’ opinions on how to improve their products and services, as well as engaging them in an interactive manner to efficiently address their concerns.

In order to provide our customers with best quality products, the Group undertakes inspection on product’s quality on a regular basis to prevent customers from receiving unsatisfactory products. If any defective product with health concerns or quality problem is found, the Group will take prompt actions to recall the products from shops according to its internal recall guidelines. During the year under review, the Group did not encounter any products subject to recalls due to health and safety reasons.

### *Complaint Handling*

The Group welcomes and values customers’ feedback, which drives the Group for improvement. To this end, the Group proactively collects views from its customers, including suggestions and complaints. Once a complaint is received, the complaint cause will be investigated timely according to the internal guidelines. After the verification from the head office, the Group will take immediate actions. Customers will be noticed with the progress or handling results within a specified timeframe. In FY2021/2022, the Group did not receive any substantial complaints.

### *Protecting customer privacy*

The Group attaches great importance on the protection of its customers’ privacy and prevention of personal or confidential information leakage. As such, the Group implements appropriate measures to secure its customers’ interests, of which the principles, requirements and procedures are clearly specified in the Employee Handbook. All customers’ personal data is kept securely and should only be used for the purposes for which it has been collected.

During the year under review, there were no substantiated complaints received by the Group concerning the breaches of customer privacy and losses of customer data under the strict implementation and monitoring from the IT Department of the Group.

### *Intellectual property rights*

With IP automation as one of its focused business segments, intellectual property rights are of paramount importance to the Group’s long-term development. During the year under review, the Group has been dedicated to protecting the intellectual property rights by implementing its internal guidelines, including requiring its employees to keep confidential business secrets and other proprietary intellectual property rights. When entering into a commercial contract for collaboration with renowned brand or IP for a crossover activity, the Group engages the Legal Department and signs a cooperation agreement with the involved IP owner to prevent intellectual property infringement.

## **ANTI-CORRUPTION**

The Group has been committed to fostering a fair, ethical and efficient working environment by abiding by the local laws and regulations relating to anti-corruption and bribery during the year under review, including the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong) and the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong).

Dedicating to constructing an ethical and fair working environment for its employees, the Group has formulated and strictly enforced its anti-corruption policies to promote a corporate culture of honesty and integrity, which are communicated and strictly implemented by all including the directors and general staff of the Group. Having zero tolerance against all forms of corruption and illegal practices, the Group has formulated a sound grievance mechanism to protect the Group’s interest. Whistle blowers are allowed to report verbally or in writing with respect to any suspected inappropriate or illegal behaviour with full detail and supporting evidence to the Audit Committee of the Group. The Audit Committee is responsible for reviewing and carrying out investigation against the suspected misconduct to protect the Group interest. Subject to the severity of the reported matter, a report will be submitted promptly to relevant regulators or law enforcement authorities when the management of the Group considers it necessary.

In FY2021/2022, the Group has arranged a one-hour anti-corruption seminar, in which 5 management and 5 general staff members participated in the training to strengthen their awareness of anti-corruption. During the year under review, there were no concluded legal cases regarding corrupt practices brought against the Group or its employees and the Group was not in violation of any local relevant laws and regulation in relation to bribery, extortion, fraud and money laundering that have a significant impact on the Group.

#### **COMMUNITY INVESTMENT**

Since its inception, the Group has been dedicated to paying back to the society and engaging in a number of meaningful community activities for the social group in need. By practising its corporate responsibility, the Group has shown a rigid determination and endeavours in contributing to the construction of a harmonious community. Yet, due to the restrictive measures and social distancing rules, the Group and its staff members were not able to devote themselves into any community activities or charitable events during the year under review.

Looking forward, the Group will unswervingly fulfil its corporate social responsibilities, support the communities where it operates in a proactive manner, and explore more opportunities to create values for the society for the sake of the construction of a harmonious and sustainable community.

### **VIII. ENDING**

FY2021/2022 was the year when the globe is ready to get rid of the devastating impacts from the Pandemic and stepping forward to a new normal. To this end, the Group will keep its endeavours in enhancing the ESG performance and benchmarking its practices in the market to move towards the goal of being sustainable and resilient to the challenges ahead of us.



## APPENDIX

**Table 1 The Group’s Total Emissions by Category in FY2021/2022 and FY2020/2021<sup>4, 5</sup>**

Emission Category	Key Performance Indicator (KPI)	Unit	Intensity <sup>1</sup>		Intensity <sup>2</sup>	
			Amount in FY2021/2022	(Unit/Floor Area m <sup>2</sup> ) in FY2021/2022	Amount in FY2020/2021	(Unit Floor Area m <sup>2</sup> ) in FY2020/2021
GHG Emissions	Scope 1 (Direct Emissions)	Tonnes of CO <sub>2</sub> e	-	-	-	-
	Scope 2 (Energy Indirect Emissions) <sup>3</sup>	Tonnes of CO <sub>2</sub> e	27.5	0.05	23.71	0.05
	Total (Scope 1 & 2)	Tonnes of CO <sub>2</sub> e	27.5	0.05	23.71	0.05
Non-hazardous Solid Waste	Solid Waste	Kg	100	0.19	100	0.19

- 1 *Intensity for FY2021/2022 was calculated by dividing the amount of GHG and other emissions respectively by the Group’s floor areas of operations of one office and three shops in Hong Kong in FY2021/2022, which was around 520.3 m<sup>2</sup>;*
- 2 *The amount and intensity in FY2020/2021 were extracted from the data set out in the Group’s ESG report for FY2020/2021;*
- 3 *The Group’s Scope 2 (Energy Indirect Emissions) only included the emissions arose from electricity consumption;*
- 4 *The methodology adopted for reporting on GHG emissions set out above was based on “How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange and Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong; and*
- 5 *The environmental data in this table only covers the reporting scope of cover the Group’s headquarter and three IP automation and entertainment business shops in Hong Kong.*

**Table 2 Total Resource Consumption in FY2021/2022 and FY2020/2021<sup>6</sup>**

Use of Resources	Key Performance Indicator (KPI)	Unit	Amount in FY2021/2022	Intensity <sup>1</sup>	Amount in FY2020/2021 <sup>2</sup>	Intensity <sup>2</sup>
				(Unit/Floor Area m <sup>2</sup> ) in FY2021/2022		(Unit Floor Area m <sup>2</sup> ) in FY2020/2021
Energy	Electricity	kWh	65,408	125.7	53,403	102.6
	TOTAL <sup>3</sup>	kWh'000	65.4	0.1	53.4	0.1
Water	Water <sup>4</sup>	m <sup>3</sup>	269.4	0.5	291.2 <sup>5</sup>	0.6
Paper	Paper	kg	69.8	0.1	60.1	0.1

1 Intensity for FY2021/2022 was calculated by dividing the amount of resources that the Group consumed in FY2021/2022 by the Group's floor areas of operations of one office and three shops in Hong Kong in FY2021/2022, which was around 520.3 m<sup>2</sup>;

2 The amount and intensity in FY2020/2021 were extracted from the data set out in the Group's ESG report for FY2020/2021;

3 The total energy was calculated based on “How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs” issued by the Stock Exchange;

4 Given that no record of water consumption was provided by the property management company of the building management during the year under review, the amount of water withdrawal was based on the estimation of 65 litres water consumed by one person per day;

5 Given the application of Consistency, the amount of water consumption in FY2020/2021 was adjusted for fair comparison; and

6 The environmental data in this table only covers the reporting scope of cover the Group's headquarter and three IP automation and entertainment business shops in Hong Kong.

**Table 3 Number of Employees by Age Group, Gender, Employment Type and Position Level of the Group in FY2021/2022<sup>1</sup>**

Unit: Number of employees	Age group					Total
	Aged below 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged at or above 60	
Gender						
Male	0	3	3	3	0	9
Female	3	3	2	2	0	10
Total	3	6	5	5	0	19

Employment type					
	Full time	Part time			Total
	19	0			19

Position Level					
Gender	General staff	Middle managerial level	Senior managerial level	Chief Executive Level management	Total
Male	0	3	1	5	9
Female	5	2	1	2	10
Total	5	5	2	7	19

1 The employment data in headcount was obtained from the Group’s Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group. The methodology adopted for reporting on employment data set out above was based on “How to Prepare an ESG Report? – Appendix 3: Reporting Guidance on Social KPIs” issued by the Stock Exchange.

**Table 4 Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2021/2022<sup>1</sup>**

Unit: Number of employees	Age group					Total
	Aged below 30	Aged between 30 and 39	Aged between 40 and 49	Aged between 50 and 59	Aged at or above 60	
Male	0	0	0	0	0	0
Employee turnover rate	0%	0%	0%	0%	0%	0%
Female	1	0	0	0	0	1
Employee turnover rate	33.3%	0%	0%	0%	0%	10.0%
Total	1	0	0	0	0	1
Total employee turnover rate	33.3%	0%	0%	0%	0%	5.3%

**Geographical locations**

Locations	Employee turnover	Employee turnover rate
Hong Kong	1	5.3%

*1 The turnover data in headcount was obtained from the Group’s Human Resources Department based on the employment contracts entered into between the Group and its employees. Turnover rate was calculated by dividing the number of employees who left the Group in FY2021/2022 by the number of employees in FY2021/2022. The methodology adopted for reporting on turnover data set out above was based on “How to Prepare an ESG Report? – Appendix 3: Reporting Guidance on Social KPIs” issued by the Stock Exchange.*

**Table 5 Number and Percentage of Employees Trained in the Group by Gender and Position Type in FY2021/2022<sup>1</sup>**

Total number of employees	19
Total number of employees trained	17
Total percentage of employee trained	89.5%

Unit: Number of employees	Position Type				Total
	General staff	Middle managerial level	Senior managerial level	Chief Executive Level management	
<b>Gender</b>					
<b>Male</b>	0	3	1	3	7
<b>% of employees trained</b>	0%	17.6%	5.9%	17.6%	41.2%
<b>Female</b>	5	2	1	2	10
<b>% of employees trained</b>	29.4%	11.8%	5.9%	11.8%	58.8%
<b>Total</b>	5	5	2	5	
<b>% of employees trained</b>	29.4%	29.4%	11.8%	29.4%	

*1 The training information was obtained from the Group’s Human Resources Department. Training refers to the vocational training that the Group’s employees attended in FY2021/2022. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on “How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs” issued by the Stock Exchange.*

**Table 6 Training Hours Provided by the Group by Gender and Position Type in FY2021/2022<sup>1</sup>**

Unit: Training Hours	Position Type				Total
	General staff	Middle managerial level	Senior managerial level	Chief Executive Level management	
Male	0	15	5	3	23
Average training hours	-	5	5	0.6	2.6
Female	25	10	5	2	42
Average training hours	5	5	5	1	4.2
Total	25	25	10	5	65
Average training hours	5	5	5	0.7	3.4

<sup>1</sup> The training information was obtained from the Group’s Human Resources Department. The methodology adopted for reporting training hours set out above was based on “How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs” issued by the Stock Exchange.

## REPORT DISCLOSURE INDEX

Aspects	ESG Indicators	Description	Page
<b>A. Environmental</b>			
<b>A1: Emissions</b>	General Disclosure	Information on: <ul style="list-style-type: none"> <li>(a) the policies; and</li> <li>(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.</li> </ul> Note: Air emissions include NO <sub>x</sub> , SO <sub>x</sub> , and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations	12
	KPI A1.1	The types of emissions and respective emissions data.	24
	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).	24
	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	13
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	24
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	15
	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	13, 15

Aspects	ESG Indicators	Description	Page
<b>A2: Use of Resources</b>	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.	13
	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).	25
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	25
	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	15
	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.	14, 15
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	13
<b>A3: The Environment and Natural Resources</b>	General Disclosure	Policies on minimising the issuer’s significant impacts on the environment and natural resources.	14
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	14
<b>Aspect A4: Climate Change</b>	General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	16
	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.	16

Aspects	ESG Indicators	Description	Page
<b>B. Social</b>			
<b>Employment and Labour Practices</b>			
<b>B1: Employment</b>	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.	16
	KPI B1.1	Total workforce by gender, employment type (for example, full-or parttime), age group and geographical region.	25
	KPI B1.2	Employee turnover rate by gender, age group and geographical region.	26
<b>B2: Health and Safety</b>	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.	18
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year	19
	KPI B2.2	Lost days due to work injury.	19
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	18



Aspects	ESG Indicators	Description	Page
<b>B3: Development and Training</b>	General Disclosure	Policies on improving employees’ knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer	19
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	27
	KPI B3.2	The average training hours completed per employee by gender and employee category.	28
<b>B4: Labour Standards</b>	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.	20
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	20
	KPI B4.2	Description of steps taken to eliminate such practices when discovered	20
<b>Operating Practices</b>			
<b>B5: Supply Chain Management</b>	General Disclosure	Policies on managing environmental and social risks of the supply chain.	20
	KPI B5.1	Number of suppliers by geographical region.	20
	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.	20

Aspects	ESG Indicators	Description	Page
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	20
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	20
<b>B6: Product Responsibility</b>	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.	21
	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	21
	KPI B6.2	Number of products and service related complaints received and how they are dealt with.	22
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	22
	KPI B6.4	Description of quality assurance process and recall procedures	21
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	22

Aspects	ESG Indicators	Description	Page
<b>B7: Anti-corruption</b>	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	22
	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	23
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	23
	KPI B7.3	Description of anti-corruption training provided to directors and staff.	23
<b>Community</b>			
<b>B8: Community Investment</b>	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.	23
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	23
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	23