

(incorporated in the Cayman Islands with limited liability) Stock Code: 8527

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2023

1. INTRODUCTION

This Environmental, Social and Governance ("**ESG**") Report provides an overview of the Group's strategies and performance on ESG related issues for the period 1 January 2023 to 31 December 2023 (the "**Reporting Period**").

This Report is prepared pursuant to the Environmental, Social and Governance Reporting Guide as set out in Appendix 20 and Rule 17.103 of the Rules Governing the Listing Securities on GEM of The Stock Exchange of Hong Kong Limited.

This Report summarises our Group's strategies, initiatives and performance in both Singapore and Malaysia operations as well as our on-going commitment on environmental, climate related and social issues. Taking into consideration the current and emerging issues and trends, our senior management team has identified the material ESG issues that have potential impacts to the Group's development strategies. Our Board reviews and provides oversight on the implementation of sustainability initiatives by the management team. This Report sets out the environmental and social activities, challenges and measures of the Group to demonstrate its long-term commitment to ensure that its activities, at all levels, are economically, socially and environmentally sustainable.

This Report covers the material ESG factors that are sufficiently important and material to different stakeholders. With reference to the ESG Guide, this ESG Report presents relevant aspects and key performance indicators ("**KPI**") considered relevant and material to the Group's operations. Methodologies and key performance indicators are used and calculated in a consistent approach. If there are any changes in consistency that may affect a meaningful comparison detail would be disclosed.

The general disclosure and compliance issues in this ESG Report mainly cover the principal operation and core business of the Group, being the operation of restaurants in Singapore and bakery store in Malaysia for the Reporting Period.

For any additional details in relation to the Group's corporate governance and financial performance, please refer to the Annual Report of the Company for the Reporting Period. The Group welcomes your feedback on our sustainability initiatives and performance. Please send your comments and suggestions to askus@jlogoholdings.com.

2. **REPORTING PRINCIPLES**

Materiality – Materiality assessment was conducted to diagnose material issues during the Reporting Period. Materiality of issues was reviewed by the Board and senior management of the Company.

Quantitative – The standards and methodologies used in the calculation of relevant data, as well as the assumptions used were disclosed in the ESG Report.

Consistency – The preparation of this ESG Report was substantially consistent with the previous year. Explanation were provided regarding data with changes in the scope of disclosure and calculation methodologies.

Completeness – Covered the relevant scope and information for material topics, for readers of this report to have a good understanding of our sustainability performance during the stated reporting period.

To ensure the quality of the content in this ESG Report, we observed the principles of balance, comparability, accuracy, timeliness, clarity and reliability. The data has been obtained from reports generated from our internal systems and we have relied on internal data monitoring and verification to ensure accuracy. Our data is reported in good faith and have not been verified by an independent third party.

3. ESG GOVERNANCE & MANAGEMENT

An effective ESG governance helps companies develop and implement sustainability strategies, manage the reporting processes, set possible goals and formulate action plans. The Board of Directors (the "**Board**") has overall responsibility for the Group's ESG-related strategy management, performance and reporting with the support of the management.

The Board is responsible for evaluating and determining the Group's ESG related risks, and ensuring that appropriate and effective ESG risk management and internal control systems are in place. On an operational level, our management team has delegated the responsibility of coordinating the implementation of the Group's environment, employment and service quality assurance policies. Our management team is responsible for the monitoring and regular reporting of our ESG performance to the Board for review and recommendations.

Stakeholder participation helps the Group review potential risks and business opportunities, and also facilitates the mitigation of these risks as well as the identification of opportunities. Understanding stakeholders' views allows the Group to better fulfil their needs and expectations with its business practice and manage different stakeholders' opinions. Identifying the material ESG issues that matter the most to the Group is a prerequisite for setting the framework for the ESG Report and formulation of ESG management strategies.

As such, the Group regularly conducts internal materiality assessment to determine the sustainability issues that matter the most to the Group, which will become the main focus of our sustainability strategy and facilitate the implementation of relevant initiatives.

With a broad vision to enhance ESG performance and facilitate better monitoring, the Group has established a taskforce to put ESG management into practice and work with respective business units in Singapore and Malaysia to execute the Group's ESG strategy and initiatives. The taskforce then collects data and feedback to the Executive Management on a timely manner. The Board and Executive Management hold the ultimate responsibility in oversee the effectiveness of our ESG policies with the goal to create a long term and sustainable business model.



The Group values the importance of maintaining close communication with our stakeholders and facilitates their understanding of the Group's development and ESG goals and targets. We are committed to operate in a socially and environmental responsible manner, while balancing the economic interests of our various stakeholders. Our taskforce has established and implemented various policies to manage and monitor the issues related to the environment and resources, employment, supply chain management and community.

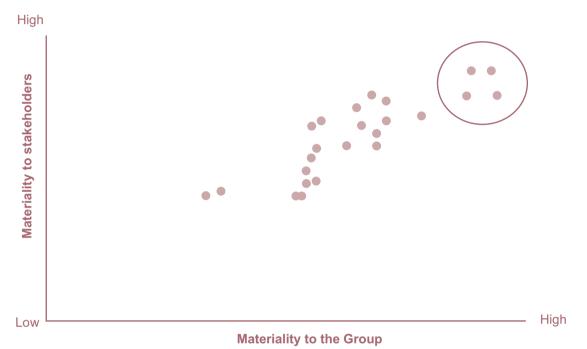
4. STAKEHOLDERS ENGAGEMENT

In order to understand stakeholders' needs, continuous and active communication with our stakeholders is essential to ensure long term success. We have identified the key stakeholders who have a close relationship with the Company and has established various channels of communication with them. These formal and informal platforms allow us to engage with our stakeholders on a regular basis and ensure their concerns and issues are dealt with appropriately and on a timely manner. The channels of communications with major stakeholders and their expectations are summarized as below:

Stakeholders	Overall Expectations	Communication Channels
Customers	Food safety and hygieneFood and service qualityGood dining environment	 Feedback at the restaurant/ bakery outlet Social media Corporate website
Employees	Remuneration and benefitsHealth and safetyJob securityCareer development	Performance appraisalMeetings and communications
Government and Regulatory Bodies	Complying with relevant laws and regulationsBusiness integrity	Site visits and inspectionsEmail communications
Investors and Shareholders	 Profitability and business performance Return on investment Business strategies and growth plans Complying with relevant laws and regulations 	 AGM and shareholder meetings Announcements and circulars Financial reports Company's website
Landlords	Lease contractBrand imageComplying with relevant laws and regulations	Regular meetingsEmail correspondence
Suppliers	 Fair competition Purchase policies and procedures Mutual benefits 	Briefing and meetingsSupplier's reviewDay-to-day communications

5. MATERIALITY ASSESSMENT

During the Reporting Period, we reviewed the material ESG issues identified by key stakeholders through feedback and discussion. Our materiality definition takes reference from the ESG Reporting Guide, which is defined as the threshold at which ESG issues become sufficiently important to investors and other stakeholders that they should be reported.



Based on the results of our findings through feedback and discussion, the important ESG issues to our Group and stakeholders are:

- (i) Customer Health and Safety;
- (ii) Occupational Health and Safety;
- (iii) Diversity and Equal Opportunity; and
- (iv) Non-discrimination.

6. CARING FOR OUR RESOURCES AND ENVIRONMENT

The Group is committed to play our part in tackling climate change for the future of our business and our planet. We adhere to all necessary regulations as we acknowledge the risk climate change poses to our business and operations. There is no specific climate-related issue that is impacting the Group significantly for the Reporting Period. We aim to minimise the environmental impacts and did not violate any environmental protection laws or regulations in Singapore and Malaysia.

With the increasing call for action to address matters of climate change which may impact our operations on a global scale, we recognise our role as a responsible corporate and have made strides to reduce the Group's overall carbon footprint and improve water conservation efforts in all our restaurant outlets, bakeries and office. We regularly monitor the environmental impacts of our operations and implements measures and policies to minimise energy and water consumption, as well as ensure proper management of effluents and waste.

WATER ENERGY

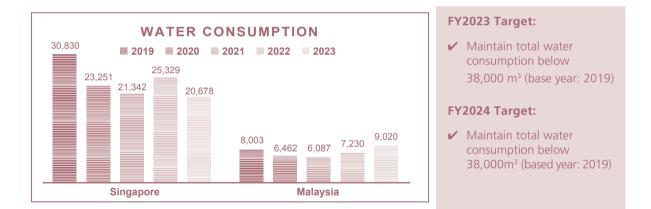
Conserving Valuable Resources



In relation to water conservation, several restaurants of the Group are equipped with multi-functional washers to reduce the use of water and wash dishes and cutlery more efficiently. By various means, we encourage our employees and customers to develop a habit of consciously conserving water. In addition, the Group also promotes the management of water through environmental messages posted in our corporate office, warehouse and washrooms, restaurants and bakery outlets to remind employees of the importance and urgency of water conservation.

Clean water is a valuable resource. Our Group place great emphasis on water preservation at offices, restaurants, central kitchen and bakery outlets. To increase the awareness of conserving water resources, we have been carrying out various water saving initiatives including:

- Install notices and posters on water saving tips in our restaurant kitchens, bakery outlets and central kitchen
- Monitor water consumptions at each outlet
- Conduct regular maintenance of water pipes to prevent leakages



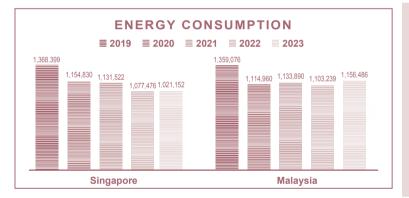
The water across our operations is sourced from the municipal water supplier. We regularly assess water consumption performance at our outlets and take necessary measures, where required to minimize wastage. In FY2023, the total water consumption of the Group amounted to 29,698 m³, a decrease of 8.8% from FY2022. We achieved our FY2023 Target of maintaining total water consumption below 38,000 m³. We are encouraged by the positive results and remain committed to stepping up our efforts in conserving water. This includes placing educational posters to promote water conservation awareness among our staff and customers.

Energy (

We are committed to raising our employees' awareness of resource conservation and environmental protection. Furthermore, the Group seeks business partners sharing its similar commitments to preserve the environment and operate in compliance with the applicable environmental laws. The Directors believe that such initiatives reflect the Group's overall commitment and dedication to offering the best quality of service to its customers while simultaneously minimising its adverse impact on the environment.

We actively seek for a more green and efficient operation mode to save energy and contribute to the collective effort to reduce Singapore's overall Greenhouse Gas ("**GHG**") emissions. During the Reporting Period, we continue to adopt the following measures to improve the efficiency of energy usage, using water and energy efficiently:

- Zoning and setting operating schedule for switches and equipment
- Replace or install energy saving LED lights
- Switch non-essential electrical appliances after operating hours
- Install notices and posters on near main switches to remind employees and staff



FY2023 Target:

 Maintain total electricity consumption below
 2,500,000 kWh

FY2024 Target:

 Maintain total electricity consumption below 2,500,000 kWh

We target to actively implement the energy saving measures mentioned in the "Emissions" section aiming to raise the overall efficiency in energy consumption and avoid unnecessary energy wastage. Additionally, the Group will also strive to better keep track of its performance for developing more specific quantitative environmental goals and corresponding measures to keep up with the pace of energy conservation.

Our restaurants, bakeries and office took effective actions to save electricity and explore practical ways to enhance energy efficiency during operations including switching off kitchen equipment when not in use, turn off air-conditioning and lights in sections of our restaurant during non-peak hours, etc. In FY2023, the total electrical consumption of the Group amounted to 2,177,638 kWh, a slight decrease of 0.1% from FY2022, despite the increase in operating activities. We are encouraged by the results and will continue to step up on our efforts in conserving energy and gradually replace with energy efficient electrical appliances.



We are fully aware of our responsibility in protecting the environment and reducing the negative environmental consequences caused by the waste generated from our operations. Our Group is placed great emphasis in reducing eliminating single use plastics, minimizing food wastes and practice good waste management. During the reporting period, we implemented various policies and best practices on sustainability in Singapore and Malaysia operations.

Sustainable Packaging and Single Use Disposables

We are committed to adopting a plastic-free approach in its day-to-day operations. The Group actively encourages all its employees to reduce their use of single-use plastic products by using permanent shopping bag, cutlery and tableware. The Group also aims to minimise the use of disposable paper products, such as paper cups, paper plates and paper towels, by providing them only when requested by its customers and encourages the recycling of reusable paper products as far as practicable.

We strive try to provide our customers greener options in order to reduce the carbon footprint of our community. Since 2020, our bakery in Malaysia started our "No Straw" initiative in our bakery outlets that sell beverages and changed all cake boxes to paper-based. During the Reporting Period, we also started using paper-based packaging boxes for cakes and pastry for our restaurants.

In line with the Malaysia Roadmap towards Zero Disposable Plastic 2018-2030, which aims to curb disposable plastic waste and move to other alternatives that are more environmentally friendly. Our bakery outlets in Malaysia continued the charge of 20 cents per plastic bag during Reporting Period. To increase consumer's awareness, our staff will also remind regular customers to bring their own takeaway containers and bags. Moving forward, we will continue to encourage our vendors and employees in such initiatives. Our bakery outlets actively participate in and support this initiative through the mall's incentive program, which offers discounts to shoppers who bring their own containers. This program indirectly attracts shoppers to purchase from our outlets.

We intend to roll out more initiatives across our restaurants in Singapore in 2024. As we have a wide range of food menus, we faced challenges in finding the appropriate environmentally-friendly packaging that caters to our needs. Nonetheless, the team is constantly working with suppliers to searching for innovative and environmentally-friendly packaging solutions for both our restaurant and bakery operations. We believe more affordably priced sustainable packaging will gradually be introduced to the market and we aim to utilize environmental friendly materials moving forward.

FY2023 Target:

✓ Replace with more paper packaging or biodegradable components related packaging

FY2024 Target:

✔ Replace with more paper packaging or biodegradable components related packaging

Waste Management

Our Group is focused on waste minimizing and recycling in our daily operations. We follow the 3R (Reduce, Reuse and Recycle). We constantly remind our office staff and employees to minimize waste and practice waste sorting and recycling. During the track record period, in collation with the shopping malls in Malaysia, we participated in the "FOOD CPR – COMPOST.PLANT. REDUCE" campaign to manage food waste effectively. Our staff will deposit the food wastes in their food composting machine to convert food wastes into compost for gardening or planting purpose. This serves to reduce waste-to-landfill and encourages repurposing food wastage as fertilizer. Additionally, the outlets collaborate with reputable charitable organization to ensure surplus bakery products are delivered to designated needy homes. This initiative aims to minimize surplus from going to landfill.

As compared to our bakery, food wastages in Singapore is minimal as the kitchen prepares the food based our customer's order. The perishables such as vegetables can used and cooked the next day as staff meal.

Air emission

During our operations, the use of electricity in restaurants, central kitchen and office generate carbon dioxide, while the usage of vehicles generates the emission of nitrogen oxides, sulphur oxides and particulate matters.

The amount of air emissions are reasonable low and our Group is unable to accurately track the volume. Notwithstanding the aforesaid, our Group is committed to reduce and ensure the efficient usage of transportation vehicles. The Group has implemented the following measures so as to achieve the environmental friendly approach by (a) utilise all the space of the goods vehicles to store our food materials so that we could reduce the number of deliveries to our bakery outlets; (b) efficient planning of the delivery routes to avoid extra trips and (c) regular maintenance and use the recommended motor oil for our delivery vehicles.

Other emissions

Our Group does not generate major hazardous emissions and waste in its operations of restaurants and bakeries. As such, data on emissions and waste generated was not monitored or collected for the year ended 31 December 2023. Non-hazardous waste generated from the kitchens such as food waste, grease trap waste and used cooking oil are properly segregated and collected by authorized vendors by National Environment Agency (NEA) to manage and dispose our food and general waste in an environmentally safe manner.

Our Group strictly complies with local environmental laws and regulations such as those pertaining to waste disposal, air emissions and pollution where we operate. There were no reported cases of environmental noncompliance in the Group and among our suppliers, maintaining our achievement of zero environmental noncompliance.

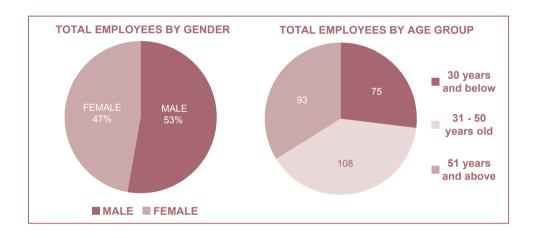
Climate Change

The Group is committed to mitigating the climate change and enhancing its resilience to adapt to the increasing threat of climate-related consequences. The Board is responsible for establishing and maintaining effective risk management and internal control systems and reviewing their effectiveness. Management implements procedures approved by the Board and monitors compliance with policies. Through this risk management process, climate change-related physical and transition risks may not significantly impact the Group's business. As a supporter of the Taskforce on Climate-Related Financial Disclosure (TCFD) recommendations, the Group has assessed potential climate-related risks. It identified rising mean temperatures and the increasing severity and likelihood of extreme weather events as major physical risks. The Group's ESG working group identifies and assesses climate-related risks to its operations, updating the Board on climate regulations and industry benchmarks. To manage climate-related risks, the Group has implemented emergency response mechanisms and purchased adequate insurance against natural disasters when necessary. It will continue to identify potential business activities impacting the environment and develop improvement measures to prevent negative impacts on climate change.

7. CARING WORKPLACE

As an employer, we value our human resources and is committed to practices fair employment and provides equal opportunities to all our employees. We believe in naturing talents, recognizing individual expertise and contributions and strive to provide an inclusive workplace that supports local employment in Singapore and Malaysia. Attracting and retaining talent are part of the Group's strategy for ensuring sustainable growth for our business. We do not base our hiring preferences on gender, age, marital status, race, religion or nationality and strongly believe that diversity within our workforce promotes creativity and sharing of knowledge and ideas.

Fair Employment Practices



There were no reported incidents of workplace discrimination against our staff in the Reporting Period.

We have a policy of offering re-employment opportunities for employees to continue working beyond statutory retirement age in Singapore and Malaysia. In FY2023, we re-employed one (1) of retiree worker. Our Group do not tolerate any forced or child labour in support of human rights and labour standard. There is strict adherence to government manpower regulations in the recruitment and hiring of both full-time and part-time staff. All related job duties, including the number of working hours, over-time arrangement and staff welfare and allowance are clearly stated in the employment contract. During the recruitment process, every applicant is expected to provide true and accurate personal data during their interviews. All new staff are required to provide a copy of their identity documents to be verified by the human resource department of the Company.

During Reporting Period, the Group was not aware of any non-compliance with relevant laws and regulations or related violation cases discovered.

FY2024 Target:

✔ Maintain diversity in our employment practices and achieve zero reported issues of discrimination

Health and Safety

The safety and well-being of our employees are of utmost importance to us. We are committed to provide a safe working environment for its employees to safeguard the health and safety of all employees. All our employees are to follow and comply to our company safety requirements and relevant code of practice which aims to protect the health, safety and security of our staff, property and the public from risk of harm, including that arising from terrorism.

In 2021, JC Dining was awarded the BizSAFE Level 3, which recognises that the Company has conducted risk covers assessments for every work activity and process in the workplace, in compliance with the requirements in the Workplace Safety and Health (Risk Management) Regulations in Singapore.

Protecting the employees' health, safety and well-being are imperative to the business. We have taken the necessary measures, such as, maintain a clean and hygienic environment, provide training on proper handling of equipment, keeping even and dry floor at the workplace, to avoid occurrence of the work injuries. When an accident occurs in the Group's restaurants, central kitchen, or bakery outlet, the outlet/kitchen manager is responsible to report the accident to the administration department as soon as possible.

We regularly review our safety procedure and update it according to the latest knowledge in the discipline of occupational health and safety, especially those directly relevant to the food and beverage industry. We constantly strive to provide a safe and conducive working environment and to cultivate 'safety-first' habits to achieve zero or minimal cases of reportable serious work-related injuries.

	FY2022	FY2023
Serious work-related injuries	nil	nil

During the year ended 31 December 2023, no material non-compliance issue was noted in relation to relevant health and safety regulations in Singapore and Malaysia.

FY2023 Target:

Maintain zero serious work-related injuries

FY2024 Target:

Maintain zero serious work-related injuries

Training and Development

Our Group believes that continuous training and learning of our employees can help the Group retain its competitiveness. Employee performance appraisals are conducted on a yearly basis which facilitates open discussion and feedback between the supervisors and employees on ways to improve performance and their development needs. Our HR departments in Singapore and Malaysia evaluate the development needs of each department and identify suitable training program for our employees. Training and development programs for different levels of staff include:

- Managerial and soft skills
- Operational and technical knowledge
- Health and Safety
- Compliance and Group policy awareness

In FY2023, we achieved in total 502 training hours for our employees in Singapore and Malaysia, resulting in an average of 2.1 training hours per employee, representing in a slight increase of approximately 0.2 training hour per employee compared to FY2022. We were unable to achieve our target of 4 hours per employee for FY2023 mainly due to limitations on class size set by our training vendors. This constraint necessitated the spread out of training sessions, resulting in less efficient training delivery. Additionally, labour shortage following the uplift of COVID-19 control measures further impeded our efforts. We plan to intensify our efforts to reach our target in FY2024, carefully consideration of the timeline and extra hours required.

FY2023 Target:

X Increase average training hours to 4 hours per employees

FY2024 Target:

X Increase average training hours to 4 hours per employees

8. CULTIVATING STRONG BUSINESS PRACTICES

Supply Chain Management

The safety, quality and freshness of our ingredients are of utmost importance to us. We believe that the safest and highest quality ingredients come from sources that are sustainably managed and socially responsible. We have established a food safety management system in accordance with the relevant food regulations and guidelines, strict food quality inspection system and supply chain management process to provide customers with fresh, healthy and safe food. All ingredients are sourced from suppliers who are responsible and have undergone our procurement evaluation process. Our approved suppliers are consistently being evaluated for their performance such as product quality and safety, compliance with environmental and social guidelines, timeliness of delivery as well as after sales service handling. For the artisanal bakery operations in Malaysia, all items procured are from Halal-certified suppliers which meet the necessary dietary requirements and guidelines. The procurement department is constantly seeking market options for materials that offer good quality, pricing and supply chain to ensure they acquire the right quality of products. The team inconsistently reminds the warehouse to check on quality and products, conducting ad hoc inspection as needed.

Breakdown of Supplier By Location

	2023	2023	
	No. of Suppliers	%	
Country			
Singapore	92	54	
Malaysia	78	46	

Customer Satisfaction

We believe that maintaining good customer engagement and satisfaction will help strengthen the Group's brand and equity value. We make every effort to understand our customers' needs and enhance their experience with our services. We engage our customers through various channels and platforms on an ongoing basis to help us to foster strong relationships and understand their concerns and suggestions. We conduct regular customer survey at each outlet to gather feedback on our products and services. All frontline staff are required to handle every request, enquiry or complaint of customers promptly and seriously and elevate to the management if they are unable to handle. All complaints (both online or offline) received will be logged in our system and responded promptly and seriously. All customers' feedbacks and complaints received are reviewed by our operation team and appropriate corrective measures are implemented by the respective outlet to resolve any issue on a timely. In FY2023, our Group received approximately 70-80 complaints, which is comparable to FY2022. We managed to address these complaints within 1-3 days. This high number of complaints can be attributed to the industry-wide shortage of manpower and experienced staff following the removal of COIVD-19 control measures. The labor shortage posed challenges in managing customer visits and maintaining full operation capacity with our existing service team. Notwithstanding the aforesaid, our Group remains committed to recruiting local talents and evaluating our current business practices to ensure our customers' needs are met satisfactorily.

FY2023 Target:

X Maintain received complaints between 40-50 and response time within 2 days

FY2024 Target:

X Maintain received complaints between 40-50 and response time within 2 days

Intellectual property right and consumer privacy

The Group recognise the importance of the protection over intellectual property right and consumer privacy. Proper licences for software and information are obtained by the Group to use in its business operation. Meanwhile, the Group handles all information provided by customers, employees and business partner in accordance with Personal Data (Privacy) Ordinance and related laws and regulations to ensure that information is under proper protection.

Anti-bribery and corruption

Our Group prohibits all forms of bribery and corruption. All our employees must comply with all applicable prevention of corruption laws, including the Singapore Prevention of Corruption Act and Malaysian Anti-Corruption Commission Act and are expected to discharge their duties with integrity, to act fairly and professionally, and to abstain from engaging in bribery activities or any activities, which might exploit their positions against the Group's interests.

Policies and procedures on conflict of interest are established and communicated to all employees. Our employees are encouraged to seek advice and raise concerns through the HR feedback loop. Whistle-blower can be reported verbally or in writing to the management of the Group for any suspected misconduct with full details and supporting evidence at our website. The Group advocates a confidentiality mechanism to protect the whistle-blower against unfair dismissal or victimisation. Where criminality is suspected, a report is made to the relevant regulators or law enforcement authorities when the management considers necessary.

In FY2023, the Group is pleased to announce that there were no whistle-blowing cases received. In addition, there were no incidents involving non-compliance with laws and regulations relating to corruption or fraud.

FY2023 Target:

✓ Maintain zero incident of corruption or fraud

FY2024 Target:

✓ Maintain zero incident of corruption or fraud

9. CARING FOR OUR COMMUNITY

Since 2018, we have been supporting the Singapore Yellow Ribbon Project movement in providing job opportunities in the area of kitchen cooks and chefs. Highpoint Halfway House Community works closely with the government to offer ex-offenders a second chance back into the society through skills training and job arrangement.

We also worked closely with the special schools and non-profit organizations including Movement for the Intellectually Disabled of Singapore (MINDS) to provide work opportunity for handicapped personnel. Our Group welcomed individuals with autism and those with impaired hearing to be trained as packaging staff in our central kitchen or even front-line service staff.

Our team in Malaysia worked with The Lost Food Project to distribute food to the needy affected by the flood. Thousands of bread were distributed to families rebuilding their homes after the flood in small villages. As part of the Group's effort in reducing food wastages, we are one of their active member continuously working with The Lost Food Projects and other non-government organizations to distribution our surplus to help the needy.

It is also our initiative to combat food waste by finding 'edible lost food' a new home especially to communities who live below the poverty line. We work closely with The Lost Food Project organization seeing their commitment to join several forces from teachers, lawyers, mums, dads and corporates like us in the long run so they can redistribute effectively and efficiently regardless of their age, religion, gender or disability to the needy.

BreadStory is one of the multi-chain bakery who has been working & dedicated to a sustainable future together with the aligned mission and will continue to support to reduce significant impact on global warming.

10. ENVIRONMENT, SOCIAL AND GOVERNANCE REPORT INDEX

Subject area	s, aspects, general disclosures and Key Performance Indicators (KPIs)	Section
A. Environm	ental	
A1: Emissior	1	
KPI A1.1	The types of emissions and respective emissions data	Air Emissions
KPI A1.2	Greenhouse gas emissions in total and, where appropriate, intensity	Energy
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity	Other Waste – Not applicabl to the Group's business
KPI A1.4	Total non-hazardous waste produced (in tonnes) and intensity.	Other Waste
KPI A1.5	Description of measures to mitigate emissions and results achieved	Caring for the Environment
KPI A1.6	Description of how hazardous and nonhazardous wastes are handled, reduction initiatives and results achieved.	Other Waste
A2: Use of R	esources	
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	Energy
KPI A2.2	Water consumption in total and intensity	Water
KPI A2.3	Description of energy use efficiency initiatives and results achieved	Energy
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	Water
KPI A2.5	Total packaging material used for finished products (in tonnes) and with reference to per unit produced	Waste
A3: The Envi	ronmental and Natural Resources	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	Caring for the Environment
A4: Climate	Change	
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer	Climate Change
KPI A4.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	Climate Change
B. Social		
Employment	t and Labour Practices	
B1: Employn	nent	
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	Fair Employment Practices
KPI B1.2	Employee turnover rate by gender, age group and geographical region	Fair Employment Practices
B2: Health a	nd Safety	
KPI B2.1	Number and rate of work-related fatalities	Health and Safety
KPI B2.2	Lost days due to work injury	Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	Health and Safety

Subject area	as, aspects, general disclosures and Key Performance Indicators (KPIs)	Section
B3: Develop	ment and Training	1
	nproving employees' knowledge and skills for discharging duties at work. of training activities.	Training and Development
KPI B3.1	The percentage of employees trained by gender and employee level	Training and Development
KPI B3.2	The average training hours completed per employee by gender and employee level	Training and Development
B4: Labour	Standards	
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	Fair Employment Practices
KPI B4.2	Description of steps taken to eliminate such practices when discovered	Fair Employment Practices
Operating P	Practices	
B5: Supply	Chain Management	
KPI B5.1	Number of suppliers by geographical region	Supply Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	Supply Chain Management
B6: Product	Responsibility	
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	Not applicable to the Group' business
KPI B6.2	Number of products and service related complaints received and how they are dealt with	Not applicable to the Group' business
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Not applicable to the Group' business
KPI B6.4	Description of quality assurance process and recall procedures	Not applicable to the Group' business
	Description of consumer data protection and privacy policies, and how they are implemented and monitored	Intellectual Property and Consumer Privacy
B7: Anti-cor	ruption	
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	Not applicable to the Group
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored	Anti-Corruption
Community		
B8: Commu	nity Investment	
	ommunity engagement to understand the needs of the communities where the es and to ensure its activities take into consideration the communities' interests	Caring for our Community