Tai Kam Holdings Limited
泰錦控股有限公司

(incorporated in the Cayman Islands with limited liability)

Stock Code: 8321

2025

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THIS REPORT

Tai Kam Holdings Limited (the "**Company**") and its subsidiaries (collectively referred to as the "**Group**" or "**we**") are pleased to present its Environmental, Social and Governance ("**ESG**") Report (the "**ESG Report**") for the year ended 30 April 2025 (the "**Reporting Period**"). This ESG Report provides an annual update on the sustainability performance, accomplishments and challenges faced over the past few years. It has been updated to reflect the interest of various stakeholders.

Reporting Scope and Boundary

This ESG Report details the ESG performance of the Group for the Reporting Period. We apply the concept of materiality in the planning and development of the ESG Report. Unless otherwise indicated, the ESG Report covers the operation of the Group and its subsidiaries.

Reporting Principles

The preparation and presentation of related information in this ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "**ESG Reporting Guide**") as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the "**Listing Rules**"). The Company has prepared this Report to meet the "Comply or Explain" provisions, of which mandatory Key Performance Indicators (KPIs) are disclosed. According to the ESG Reporting Guide, the following principles are underpinned:

1. Materiality: ESG issues that have major impacts on investors and other stakeholders must be set out in this ESG Report.

2. Quantitative: If the key performance indicators (KPIs) have been established, they must be measurable and applicable to valid comparisons under appropriate conditions. They must also be able to describe the purpose and impacts of the quantitative information above.

3. Balance: This ESG Report must provide an unbiased picture of the ESG performance of the Group. It should avoid selecting, omitting, or presenting formats that may inappropriately influence the decision or judgment of the readers.

4. Consistency: This ESG Report should use consistent and statistical methodologies to allow meaningful comparisons of related data over time. Any changes to the methods used must be specified in the ESG Report.

Confirmation

The information documented in this ESG Report is sourced from official documents, statistical data, and management and operation information and collected by the Group in accordance with relevant internal policies. The Group has established internal controls and a formal review process to ensure that any information presented in this ESG Report is as accurate and reliable as possible. This ESG Report shall be uploaded and published both in Chinese and English on the websites of the Company and the Stock Exchange at www.hkexnews.hk. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

Feedback

The Group discloses the latest business information regularly to investors and the public. We also welcome investors and shareholders to express their views to the board of directors of the Company by emailing taikam.info@taikamholdings.com.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THE GROUP

The Group is principally engaged in the construction business, mainly specialising in site formation works and renovation works in Hong Kong. Site formation works generally include piling works, preventive measures for landslip and remedial works for improving or maintaining the stability of slopes and/or retaining walls. Renovation works refer to the fitting-out work for premises in Hong Kong. Our competitive strength is the ability to provide timely and reliable products and services to consumers. Over the years, our solid track record and experienced management team have established an excellent reputation in the industry.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE STRATEGIES

The Group believes that good ESG governance strategies and practices are inseparable from corporate success. As the highest decision-making level of the Group, the board (the "**Board**") of directors (the "**Directors**") formulates the Group's ESG strategies and assumes overall responsibility for ESG strategy, management, performance and reporting through the support of the management. The Board discusses the material ESG issues during the regular Board meetings and reviews the Group's ESG Report annually. They evaluate the key risks and make relevant recommendations for the coming year. The Board will also seek opportunities to develop clearer ESG objectives and targets for the Group.

To maintain excellent ESG governance, the Board delegates authority to the executive directors and senior management for the formulation and execution of ESG policies and measures. The executive directors and senior management form an ESG Working Group to support the Board on the matters of ESG and oversees the implementation of the ESG initiatives of the Group.

The ESG Working Group is responsible for reviewing and monitoring the Group's ESG policies and practices, discussing with external professional consultants regularly in order to ensure that the Group complies with relevant legal and regulatory requirements. This ESG Working Group helps to coordinate the day-to-day execution of our ESG strategy and is supervised by members of the senior management. ESG governance matters and ESG-related issues are reviewed at the annual meeting. Thereafter, the ESG Working Group reports the key risks and the execution progress of the recommendations at the regular Board meetings and the Board takes appropriate measures if required.

To develop a realistic sustainability roadmap, the Group has set environmental targets and will continue to strive towards achieving these targets. The progress of ESG target implementation and the ESG performance of the goals and targets are closely reviewed from time to time. Rectification may be needed if the progress falls short of expectation. Effective communication about the goals and target process with key stakeholders is essential, as this enables them to be engaged in the implementation process, and to feel they are part of the change that the Group aspires to achieve.

Regarding the existing business operation and overall environment of the Group, the Board identifies health and safety and quality assurance as the major ESG risks. The Group will take ESG issues into consideration during operations and incorporate them into our existing risk management system. The Group constantly strives to improve the safety of its different business areas in order to provide a safe and healthy work environment to its employees. For further details, please refer to the relevant sections of the ESG Report.

STAKEHOLDER ENGAGEMENT

As part of the Group's business strategies, the Group communicates with the stakeholders in an open, honest and proactive way. To achieve this objective and improve transparency, we take active measures to promote investor relations and communication. In addition, we have developed the investor relations policy to ensure that investors have fair and timely access to the information of the Group. The Group's major stakeholders are listed below.

Major Stakeholders	Areas of Concern	Communication Channels
Stock Exchange	• Compliance with listing rules	• Announcements on the Stock Exchange website • Discussions and meeting as necessary • Emails and other correspondences
Government and Regulators	• Laws and regulations • Taxation	• Face-to-face meeting • Conference calls • Emails • Letters
Investors and Shareholders	• Return on investment • Information disclosure • Protection on rights and interests of shareholders and fair treatment of shareholders	• Corporate website • Annual, interim and quarterly financial reports • Annual general meeting • Conference calls
Employees	• Salaries and welfares • Protection of Employee's rights and interests • Health and safety • Feedback opportunities	• Training and seminars • Face-to-face meeting • Independent focus groups and interviews • Corporate Social Responsibility ("**CSR**") and volunteering activities
Customers	• Product safety and quality • Customer satisfaction • After-sales services	• Customer assessments • Monthly progress meeting
Suppliers and Sub-contractors	• Long-term and sustainable business relationship • Fair competition	• Daily work review • Site visiting • Monthly progress meeting • E-mail
Community	• Environmental protection • Contribution to the community	• Industry dinner • CSR activities

MATERIALITY ASSESSMENT

Stakeholder participation facilitates the identification of potential risks as well as business opportunities. Understanding stakeholders' views allow the Group to better fulfil their needs and expectations with business practices and to manage different stakeholders' opinions.

A materiality assessment was carried out to assess whether the material topics identified continue to be valid and to evaluate the impacts on the business operation of the Group. The Group has prioritized issues from the environmental and social topics specified in the ESG Reporting Guide as the material focus of this ESG Report. Among the environmental and social aspects, the issues listed below are identified as material to the Group:

Aspects	**Material focuses**
Aspect A2: Use of Resources	• Energy consumption and efficiency
Aspect B1: Employment	• Employee welfare • Inclusion and equal opportunities • Talent attraction and retention
Aspect B2: Health and Safety	• Occupational health and safety
Aspect B4: Labour Standards	• Elimination of child and forced labour
Aspect B5: Supply Chain Management	• Supply chain management • Labour standards in supply chain • Environmental and social risks in supply chain
Aspect B6: Product Responsibility	• Quality assurance • Protection of intellectual property rights • Customer satisfaction • Consumer data protection
Aspect B7: Anti-corruption	• Anti-corruption • Corporate governance Aspect
B8: Community Investment	• Community investment

The Group aims to keep close communication with its stakeholders and continue improving its ESG performance and management of ESG-related risks for future business development.

A. ENVIRONMENTAL ASPECTS

A1. Emissions

Climate change and global warming are the most pressing environmental problems in the world. Many environmental groups are committed to encouraging the reduction of environmental pollution and greenhouse gas emissions. In response, the Group has established policies and measures to minimise greenhouse gas emissions and non-hazardous waste generation. In addition, the Group has established an ISO 14001:2015 accredited environmental management system with a purpose to emphasise our environmental stewardship throughout our business operation.

The Group has implemented efficient controls to minimise the emission levels. The Group has also strictly complied with the relevant laws and regulations for emissions, such as the Waste Disposal Ordinance (Cap.354), Water Pollution Control Ordinance ("**WPCO**") (Cap.358) and Noise Control Ordinance (Cap.400). The Group did not have any record of significant non-compliance relating to the relevant laws and regulations for emissions during the Reporting Period.

In this reporting period, the Company has recorded zero emissions. This is a direct result of the disposal of business operations, which has led to the cessation of activities that previously contributed to the company's carbon footprint. Although our core business involves construction activities that typically generate emissions, the absence of operational activities this year has resulted in no greenhouse gas emissions. Moving forward, the company remains committed to adopting sustainable practices and reducing emissions once operations resume.

Emissions from Exhaust Gas and Greenhouse Gases

DYNAFLEX is Shell's technology for engine efficiency. It can help to clean up injector deposits in engines and provides better fuel economy and greater load-pulling power when needed. According to testing by Shell, this new technology in Shell FuelSave Diesel shows significantly less deposit-related power loss, and cleaner fuel injectors help to maintain engine efficiency. Shell FuelSave Unleaded is designed to improve engine efficiency and reduce energy losses in the engine. This type of diesel and unleaded petrol can reduce our operating costs and help protect the environment through lowering the fuel usage.

According to the materiality assessment, air emission is not a material topic to the Group's operation.

Waste Disposal Management

This year, the Company has reported zero waste generation, in line with the cessation of operational activities following the disposal of business segments. In previous years, our construction and renovation works generated waste that we managed responsibly in accordance with local regulations. While our activities are paused, we remain dedicated to enhancing our waste management practices and minimizing waste generation in future projects, ensuring that we contribute positively to environmental sustainability.

Since the amount of hazardous waste and non-hazardous waste generated was insignificant, the Group had not kept records of the disposal of such items during the Reporting Period. The Group is not able to set a reduction target for waste generation at the current stage.

A2. Use of Resources

Energy Saving

In the current reporting period, the Company has reported zero energy consumption due to the disposal of business operations. Historically, our construction and renovation activities required energy input, primarily for machinery and site operations. However, with the cessation of these activities this year, no energy was consumed. As we plan for future operations, our commitment to energy efficiency remains steadfast. We aim to integrate more sustainable energy practices, such as using energy-efficient equipment and exploring renewable energy sources, to minimize our environmental impact when operations resume.

Water Management

For the current reporting year, the Company has recorded zero water consumption and discharge. This outcome is attributed to the disposal of business operations, which has temporarily halted all construction and renovation activities, typically involving water usage. As a company with a strong focus on sustainability, we continue to prioritize water conservation strategies and aim to implement even more efficient water management practices in the future when operations are reinstated.

The Group targets to encourage water conservation and remind staff to reduce water wastage whenever possible.

A3. The Environmental and Natural Resources

Environmental damages cannot be eliminated in the construction industry. However, we still do our best in monitoring our business operations to comply with the environmental laws and regulations. The Group has obtained ISO 14001:2015 certification issued by the Hong Kong Quality Assurance Agency (HKQAA) in recognition of our measures in environmental management systems, which are applicable to the construction of landslip preventive and remedial works to slope and retaining walls. Our environmental management system for the construction of civil engineering works on roads and drainage also complies with the requirement of ISO 14001:2015.

Noise Control

The locations of our slope works are close to residential areas. Hence, noise pollution control has always been our major concern. Before the commencement of work, we must communicate with affected residents, and inform them about the construction timeline to obtain their understanding. To comply with the Noise Control Ordinance and Environmental Impact Assessment Ordinance, the maximum acceptable noise level is 75 decibels. Sound insulation fabric and boarding are put in required locations to minimise the impact of noise generated.

Natural Resources

We use natural lighting and skylights fully powered by solar energy without any wiring or switches. Skylight roofing has been installed at one of our site offices, to bring natural light in to reduce energy consumption and electricity use.

Green roofing has also been introduced at one of our site offices to keep out direct heat from sunlight, and to reduce indoor temperatures. This is effective in controlling temperatures and providing a better working environment for site staff. It will make good use of energy, while energy conservation is enhanced, helping to protect the environment.

A4. Climate Change

Climate Change and global warming are the most severe environmental concerns faced by the world in past decades. The Group addresses climate-related risks based on the nature of the risk to our business operations. The Board, as the ultimate responsible body, gives guidance and final decision on the risk management, overseeing the Group's policies, programs, and performance relating to the environment, including climate change. Climate-related issues are discussed at board meetings based on the regular risk management report prepared by the ESG Working Group.

Acute physical risks, such as more frequent heavy rain and extreme weather events, may affect our normal operating practices and potentially cause damages to facilities. These will have immediate operational impacts to the Group and are treated as operational risks. Therefore, the Group will adopt precautionary measures for climate change, including setting up work arrangements under extreme weather conditions, such as black rainstorm warnings, flooding and typhoon signal No. 8. We regularly perform risk assessments to determine the impacts of climate change on our operations and the likelihood that such impacts would occur. Adverse and extreme weather brought by climate change may hinder the transportation and travelling of our employees commuting to our offices, and the facilities and equipment at our various sites may be damaged. To minimise the impact of climate change, more regular checking and maintenance works are being carried out to prevent and reduce the damage due to extreme weather.

Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, may be discussed by the Group's ESG Working Group. In order to manage the market and reputational risks, the Group upholds the concept of a sustainable business model to optimize and adjusts the energy output of the business operation to suit the changes in customer preferences. Thus, the Group sets scientific and realistic goal in terms of energy reduction and have prepared for climate change regulatory policies at the national level in advance. In addition, the Group's ESG goals provide a baseline and future direction for annual review of greenhouse gas emission reduction and energy transition progress, in order to reduce the transition cost of promoting a low-carbon energy model.

B. SOCIAL ASPECTS

B1. Employment

Employees are valuable to the Group in increasing core competitive advantage and success. We provide a comfortable, attractive and fair working environment for our employees. We advocate a community spirit that thrives on mutual respect and equal opportunity. The Group always values equal opportunity legislation, such as the Sex Discrimination Ordinance, Race Discrimination Ordinance, Disability Discrimination Ordinance and Family Status Discrimination Ordinance. Our selection process is non-discriminatory and solely based on employee performance, experience and skills.

Annual performance reviews are performed for employees, with appropriate salary adjustments and promotions. The Group always encourages employees to discuss their targets in job advancement and career development with their senior management if they have any difficulties or opinions related to their job. The Group is fully committed to complying with laws and regulations relevant to the Ordinances mentioned above and does not engage in any forced or child labour. Our site supervisor normally checks the identities and licensing of all workers, whether internal or with a subcontractor, to ensure full compliance with the relevant laws and regulations. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations in respect of employment.

As at the end of the Reporting Period, we employed a total of 23 staff, including operational office and construction division staff. All our staff members are located in Hong Kong. Due to the nature of our business, there is a relatively high proportion of males within the Group. The total employee turnover rate during the Reporting Period was 0%. The following figures demonstrate the employee distribution by gender and employment category by the end of the Reporting Period.

Total workforce		**2024/25**	2023/24	Unit
Total number of employees		**23**	23	Employee
By Gender	Male	**14**	14	Employee
	Female	**9**	9	Employee
By employment type	Full-time	**23**	23	Employee
	Part-time	**0**	0	Employee
By employee category	Managerial level	**5**	5	Employee
	Senior level	**7**	7	Employee
	Middle level	**11**	11	Employee
	Entry level	**0**	0	Employee
By function	Executive	**5**	5	Employee
	Technical	**16**	16	Employee
	Administrative	**2**	2	Employee
By geographical region	Hong Kong	**23**	23	Employee

Employee turnover rate		**2024/25**	2023/24	Unit
Total employee turnover rate		**0**	0	%
By Gender	Male	**0**	0	%
	Female	**0**	0	%
By geographical region	Hong Kong	**0**	0	%

B2. Health and Safety

The Group considers that safety and health matters are the prime factors. In hopes of providing a safe working environment, the "Company Safety Policy Statement" has been established to ensure the safety, health and welfare of all employees, workers and persons. Training would be provided to ensure the understanding of the implementation and the maintenance at all levels. A safety manager was appointed and shall be responsible for implementing the safety and health management system unfailingly and monitoring the overall performance of the Group's audits.

To enhance awareness of health and safety, we have set up a health and safety management group and compiled a safety plan, which allows us to provide the highest standards of protection and prevention for all our staff against any unnecessary exposure to occupational hazards. Also, we have strictly complied with Construction Sites (Safety) Regulations from the Occupational Safety and Health Branch of the Labour Department. The Regulation requires workers to equip themselves with suitable personal protective equipment, such as safety belts, helmets and shoes, as well as have safety netting in place at any work site, which is 2 meters above ground or higher. Safety gear, including ear plugs, dust masks and goggles, must be worn at all times when operating any machinery. Our onsite safety officers perform site inspections regularly and are responsible for oversight of site safety at all times. First-aid kits and equipment for emergency treatments are placed in the operating sites in case of injuries and emergencies.

"Safety Star of the Month" awards have been introduced to encourage workers to work safely. The project manager, site agent and safety officer select the best-suited candidate in consideration of daily safety observation and nomination by the direct supervisor. Every six months, the monthly award winners get the chance to contend for the final award. Awards may include stationery, school bags and textbook allowances.

We have performed well in terms of our health and safety management. We are committed to having progressive improvement and the targets of having zero fatal accidents set in 2024 and 2025 were achieved. Also, the Group has obtained the OHSAS 18001:2007 certification issued by HKQAA in recognition of our compliance with occupational health and safety requirements. The following health and safety targets for the years 2025 and 2026 are set below according to the "Company Safety Policy Statement".

Health and Safety Targets for Years 2025 and 2026

1. Zero fatal accident
2. Zero dangerous occurrences
3. The incident frequency rate of less than 0.4 and 0.3 reportable accidents per 100,000 man-hours worked
4. An internal safety audit will be conducted on a half-year basis with result not less than 85% for the year 2026

During the past three years, including the Reporting Period, the Group did not record any accidents that resulted in death or serious physical injury and did not identify any material non-compliance with laws and regulations relevant to the health and safety of employees.

B3. Development and Training

Since our employees and their health and safety are important to our Group, we have established a series of internal safety training programmes to ensure all employees have received a sound level of training to reduce the chances of accidents.

We also encourage and incentivise employees to develop their knowledge and skills from external training providers. Upon the approval of the Director or senior management-level, the Group offers sponsorship to employees who study related construction courses of their job nature, such as the Seminar on Chemical Safety, Occupational Safety and Health Trainer and Safe Working Cycle, which are organised by Occupational Safety & Health Council, and London Chamber of Commerce and Industry (Level 2). As there is no written record for the house briefing and training during the Reporting Period, the Group will develop the training record system and ensure employees received sufficient training before performing onsite duties.

B4. Labour Standard

The Group is committed to total compliance with all applicable employment laws including the Employment Ordinance (Chapter 57 of the Laws of Hong Kong) and other related labour laws and regulations in Hong Kong, Macau and other operating regions to prohibit any child and forced labour employment. We do not employ any person below the age of eighteen at any of our offices. We require all job applicants to provide valid identity documents to ensure that they are lawfully employable prior to confirmation of any employment to combat illegal employment of child labour, underage workers and forced labour. Our onsite supervisor will double confirm the identities and licensing of all workers and sub-contractors. The Group also monitors closely that no such violations exist in all offices and sales outlets and that all our suppliers are expected to follow the same standard of labour practices when working with us.

During the Reporting Period, the Group was not found in violation of any relevant laws and regulations in relation to the prevention of child and forced labour. For the coming year, we will maintain our zero tolerance for forced and child labour.

Operating Practices

B5. Supply Chain Management

Suppliers and sub-contractors are indispensable to our business and operations since their quality and services are crucial in contributing to our success in the pursuit of quality excellence and in enhancing our reputation. We strictly monitor our suppliers' and sub-contractors' selection procedure, evaluating different aspects of their performance, such as competitive pricing, meeting specifications and standards, product and service quality and business ethics.

Our senior management carries out performance reviews on our existing suppliers and sub-contractors regularly. When receiving goods from the suppliers, our quantity surveyor will check the raw materials and conduct evaluation and scoring. The result will be reported to the project manager and management for review. Suppliers and sub-contractors with unsatisfied performances will be removed from our pre-approved list after the performance reviews.

Aligning to the sustainability principle, the Group proactively works with suppliers that are environmentally and socially responsible. We advocate green procurement to maximize the use of environmentally preferable products in our daily operations whenever possible. All procured materials used were environmentally friendly and non-hazardous, which protect our land and water from being contaminated when disposed.

The Group also focused on managing the environmental and social risks of its suppliers. The Group focused on purchasing from suppliers who complied with all labour and environmental regulation of local government and authorities. The Group will take serious assessment of the environmental and social compliance of the suppliers. Regular meetings with the existing suppliers and sub-contractors are also hosted to share the experiences in identifying environmental and social risks along the supply chain. The Group also encourages our sub-contractors to adopt environmentally friendly products during procurement.

The Group gives priority to local suppliers when developing businesses all over the country in order to create employment opportunities for local communities and fulfil corporate social responsibility. The Group has established a stable procurement network with 20 sub-contractors and no suppliers based in Hong Kong, which are all subject to the supplier engagement practice, as at the end of the Reporting Period.

Supply Chain Management		**2024/25**	2023/24	Unit
Number of suppliers by geographical region				
Total number of suppliers		**0**	0	Supplier
By geographical region	Hong Kong	**0**	0	Supplier

B6. Product Responsibility

Quality service is the key element influencing our business operations. We are open to our customers presenting any queries and feedback regarding our service. Whistleblowing and complaint hotline facilities have been set up for our staff and customers for reporting fraud or non-compliance issues. However, the Group did not receive any complaints. During the Reporting Period, the Group provided a high standard of quality management and obtained ISO 9001:2015 certification issued by HKQAA in recognition of our success in meeting customer expectations and delivering customer satisfaction.

For the protection of confidential or special information relating to our customers and employees, financial data must be kept in secured and locked areas appropriately. Information is not to be disclosed without their or the Group's authorisation. Our senior management has also signed a confidentiality agreement for protecting the Company's information.

For the Reporting Period, the Group was not aware of any cases of non-compliance with laws and regulations that have a significant impact on the Group in relation to the Personal Data (Privacy) Ordinance. There were no complaints related to products and services received.

Product Responsibility	**2024/25**	2023/24	Unit
Percentage of total products sold or shipped subject to recalls	**0**	0	%
Number of products and service-related complaints received	**0**	0	No.

B7. Anti-Corruption

The Group complies strictly with anti-corruption policies and procurement practices. Conflicts of interest, intellectual property rights, privacy and confidentiality of information, prevention of bribery and corruption and equal opportunities are all covered in our Staff Handbook and Internal Control Manual. We have also developed a gift policy, which clearly lays out the procedures required for processing and acceptance of gifts and offers.

We have regularly updated our internal policies to conform to the regulations of the Independent Commission Against Corruption for increasing awareness of changing circumstances of corruption and fraud. The Group also encourages employees to report irregularities, using a confidential platform for employees to report problems they have observed. The Group is committed to addressing the "whistle-blowers" concerns in a fair and reasonable manner and to handling the reports with due care and conducting a comprehensive and independent investigation for each reasonably established report. All "whistle-blowers" who report in good faith are reasonably protected from retaliation or adverse consequence of their employment regardless of whether the allegation is substantiated.

The Group understands the importance of promoting anti-corruption thoughts to the employees. The Group did not find any non-compliance issues concerning corruption-related laws and regulations (such as the Hong Kong Prevention of Bribery Ordinance) against the Group or its employees.

B8. Community Investment

We do our best to contribute to the community. We actively seek opportunities to repay society and hope to create a better living environment for the local community by participating in community services and charitable sponsorships. Although we are not able to contribute to the community through participating in voluntary activities during the reporting period, the Group is committed to exploring possible volunteer opportunities in the next Reporting Period.

Going forward, the Group will continue to foster the culture of participation in community services, encouraging our employees to be engaged in voluntary services.

HKEX ESG REPORTING GUIDE CONTENT INDEX

KPIs		Disclosure Requirements	Sections
1	Governance Structure	disclosure of the board's oversight of ESG issues;	Environmental, Social, and Governance Strategies
		board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses)	Environmental, Social, and Governance Strategies
		how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	Environmental, Social, and Governance Strategies
	Reporting Principles	Description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report	About This Report
	Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change	About This Report
	Environmental		
	Aspect A1: Emissions		
A1	General Disclosure	Policies	Emissions
		compliance with relevant laws and regulations that have a significant impact on the issuer; relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Emissions
A1.1		The types of emissions and respective emissions data.	Emissions
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).	Emissions
A1.3		Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Management
A1.4		Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Management
A1.5		Description of emission target(s) set and steps taken to achieve them.	Emissions

KPIs	Disclosure Requirements	Sections
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.	Waste Management
A2 Use of Resource		
A2 General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Energy Consumption
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).	Energy Consumption
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Water Consumption
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Energy Consumption
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.	Water Consumption
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Packaging Materials
A3 The Environment and Natural Resources		
A3 General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Environment and Natural Resources
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environment and Natural Resources
A4 Climate Change		
A4 General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change
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.	Climate Change

KPIs		Disclosure Requirements	Sections
	Social		
B1	Employment		
B1	General Disclosure	Policies	Employment and Labour Practices
		compliance with relevant laws and regulations that have a significant impact on the issuer; relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare.	Employment and Labour Practices
B1.1		Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment and Labour Practices
B1.2		Employee turnover rate by gender, age group and geographical region.	Employment and Labour Practices
B2	Health and Safety		
B2	General Disclosure	Policies	Health and Safety
		compliance with relevant laws and regulations that have a significant impact on the issuer	Health and Safety
B2.1		Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety
B2.2		Lost days due to work injury.	Health and Safety
B2.3		Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety
B3	Development and Training		
B3	General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
B3.1		The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training
B3.2		The average training hours completed per employee by gender and employee category.	Development and Training
B4	Labour standards		
B4	General Disclosure	Policies	Labour standards
		compliance with relevant laws and regulations that have a significant impact on the issuer	Labour standards
B4.1		Description of measures to review employment practices to avoid child and forced labour.	Labour standards

KPIs		Disclosure Requirements	Sections
B4.2		Description of steps taken to eliminate such practices when discovered.	Labour standards
B5	Supply chain management		
B5	General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply chain management
B5.1		Number of suppliers by geographical region.	Supply chain management
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.	Supply chain management
B5.3		Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply chain management
B5.4		Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply chain management
B6	Product Responsibility		
B6	General Disclosure	Policies	Product Responsibility
		compliance with relevant laws and regulations that have a significant impact on the issuer	Product Responsibility
B6.1		Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility
B6.2		Number of products and service related complaints received and how they are dealt with.	Product Responsibility
B6.3		Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
B6.4		Description of quality assurance process and recall procedures.	Product Responsibility
B6.5		Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility
B7	Anti-corruption		
B7	General Disclosure	Policies	Anti-corruption
		compliance with relevant laws and regulations that have a significant impact on the issuer	Anti-corruption
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.	Anti-corruption

KPIs	Disclosure Requirements	Sections
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption
B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption
B8 Community investment		
B8 General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Community investment
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community investment
B8.2	Resources contributed (e.g. money or time) to the focus area.	Community investment