信碧控股有限公司

Simplicity Holding Limited

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 8367

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

2026

CONTENTS

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THIS REPORT

Simplicity Holding Limited (the "**Company**"), together with its subsidiaries (the "**Group**"), are pleased to present its annual Environmental, Social and Governance Report (this "**Report**") of the Group for the financial year ended 31 March 2026.

This Report aims to explain the sustainable development of our principal business segment during the financial year.

The Company is an investment holding company and its subsidiaries are principally engaged in the business of casual dining full service restaurant operations ("**Catering Business**") and aircraft's engine stand repairing and maintenance services ("**Engineering Business**"). For details of the Group's businesses, refer to "Business Overview" under the "Management Discussion and Analysis" Section.

This Report is to provide an overview of the Group's management upon the ESG-related issues in the operation, summarises the performance of the Group in respect of corporate social responsibility, covering its operating activities which are considered as material by the Group. With the aim to optimise and improve the disclosure requirements in the Report, the Group has taken initiative to formulate policies, record relevant data, implement and monitor measures. This Report shall be published both in Chinese and English on the website of Stock Exchange and the Company. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

The Group welcomes your feedback on this Report for our sustainability initiatives. Please contact us by email to info@simplicityholding.com.

Preparation Basis, Scope and Reporting Principles

This Report demonstrates our sustainability initiatives during the reporting period from 1 April 2025 to 31 March 2026 (the "**Reporting Period**"). This Report is prepared and is in compliance with Appendix C2 to the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited ("**GEM Listing Rules**") — "Environmental, Social and Governance Reporting Guide" ("**ESG Reporting Guide**"), including the overall approach, reporting principles, the mandatory disclosure requirements, and the "comply or explain" provisions as specified in the ESG Reporting Guide.

In the past, the scope of this Report includes the sustainability initiatives and performances of our Catering Business. We have included the sustainability initiatives and performances from the Engineering Business since 2024, and this part of the business has become the one of the Group's substantial business activities. The ESG system of the Engineering Business has been in constant development since our inclusion, and hence while some data may be easily collected and readily available, some of these data may not be so or may require substantial amount of effort in their collection before they can be available. In these areas, the Group will continuously improve the data collection methodologies and approach to make collection easier and much more cost effective in order to provide the relevant disclosure in this Report.

On the other hand, the relevancy of the data related to the Catering Business has been decreased compared to the Engineering Business. Hence from this year onward, the Group has decided to exclude the data collection of the Catering Business this year and onwards.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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

The reporting principles used throughout this Report is explained as follows:

Reporting Principles	**How it is applied to this report**
Materiality	The ESG Report includes ESG issues that are determined by the Board of Directors, with the assistance of the management and ESG working group that are above the threshold at which they are sufficiently important to investors and other stakeholders to be reported. These material ESG issues were identified through consideration and discussion by the Board of Directors and the ESG working group, and also through the discussions in the normal course of engagement with the different stakeholders. Further detail of the identification process and the selection criteria are set out in the “Stakeholder Engagement and Materiality Assessment” section.
Quantitative	The KPIs in respect of historical data described in the ESG Report are measured by the Company. Targets set are either in terms of actual numerical figures, or directional statements or forward-looking statements to reduce a particular impact related to each of the KPIs. The effectiveness of ESG policies and management systems can hence be evaluated and validated. Each quantitative information is accompanied by a narrative, explaining its purpose, impacts, and comparative data are given where appropriate. Information on the standards, methodologies, assumptions and/or calculation used, and source of key emission and conversion factors used for both quantitative environmental and social KPIs are disclosed in the ESG Report where appropriate. Refer to the explanations accompanied the relevant KPIs for further detail.
Balance	The ESG report provides an unbiased picture of the Company’s performance during the Reporting Period by disclosing information in an objective manner, avoiding contents that may inappropriately influence the judgment made by report readers, i.e. bias selections, omissions, or present in a format that deliberately misrepresentation reality.
Consistency	Methodologies used is consistent so as to allow for meaningful comparison of ESG data over time. Any changes that could affect a meaningful comparison of the KPIs have been disclosed accordingly.

ESG GOVERNANCE

Sustainable development is an integral part of the Group’s business strategy in order to achieve business excellence and enhance capabilities for long-term competitiveness. We are committed to operating in a manner that is economically, socially and environmentally sustainable while balancing the interests of our various stakeholders and fostering a positive impact on the society.

ESG oversight

The Board aims to provide stakeholders with an understanding of the overall ESG governance structure of the Company. The Board acknowledges its role of oversight of ESG issues through the consideration and discussion of ESG issues in board meetings. In this section the Board will further explain its 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), and how it reviews progress made against ESG-related goals and targets with an explanation of how they related to the Company's business.

ESG management approach and strategy

To ensure cohesion with existing business strategies and processes, the Board aligns its ESG management approach and strategy with our existing governance framework (i.e. risk management and internal controls system, for more information please refer to the Corporate Governance report). The ESG-related risks are therefore evaluated, prioritise, and managed as part of the existing processes of this governance framework, so that ESG-related risks are managed just as effective as those which are not ESG-related.

Through an integrated, dual top-down and bottom-up approach, risks identified at each level of defense are discussed, evaluated and prioritise at that level as well as between the other levels. Material risks are then communicated and considered by the Board and the senior management regularly at board and committee meetings.

Each of these material risks are entered into a risk register where an appropriate level of risk appetite is set with the appropriate risk response. Risk register and their relevant risk appetite and risk responses are approved by the Board. These risks in the risk register are regularly monitored to consider the change of any risk and the necessity of change in risk response.

Hence, in formulating our sustainability we take not only the principle of sustainability seriously, we also take into careful consideration various risk including legal compliance, operational, finance and also the opinions from stakeholders. We have established and implemented various policies to manage and monitor the risks related to the environment, employment, operating practices and community. Details of the management approaches to sustainable development of different areas are illustrated in this Report.

Stakeholder Engagement and Materiality Assessment

In order to understand stakeholders' needs, continuous and active communication with stakeholders is essential to our business operation. We set up diverse communication channels to exchange information and receive feedback from stakeholders. Communication channels with major stakeholder groups were as below:

Stakeholder Group	Issue of Most Concern	Communication Channels
Investors	— Return on investment — Business strategies — Future development plan	— Annual General Meeting and shareholder meetings — Announcements and circulars — Financial reports — Company's website
Customers	— Food safety — Product and service responsibility — Food choice — Good dining environment	— Customer satisfaction surveys and feedback forms — Direct communication — Information of the restaurant and food commentary in the social media — Company's hotline and email — Company's website
Suppliers	— Business ethics and reputation — Cooperation with mutual benefits — Long-term partnership	— Supplier management meetings and events — Site visits and performance review — Procurement processes
Employees	— Health and safety — Career development — Remuneration and benefits — Equal opportunities	— Training — Performance appraisal — Meetings and communications — Internal newsletters and other publications
Government and regulatory bodies	— Tax payment as required by law — Business ethics — Complying with relevant laws and regulations	— Performance reports — Written response to public consultation — Site visits
Community	— Protect the environment — Giving back to society	— Press release — Company's website — ESG reports
Landlords	— Lease contract arrangement — Brand image and marketing	— Regular meetings — Festival event gatherings (in shopping malls) — Opening ceremonies of new shops

No formal stakeholder engagement exercise was conducted, material ESG factors were selected based on input from ESG working group, the management and stakeholders from existing stakeholder engagement processes as outline above, which we have identified to be (in the order of importance): supply chain management, safety and quality assurance of food production, health & safety of employees and customers, and also environment ESG topics such as GHG emissions, waste management, energy and water consumption.

ESG-related goals and targets progress review

Material ESG-related issues are issues that are critical to both short-term and long-term success of the Company's business. It is those parts of the Company's business where these issues lie, the ESG impact of these issues is highly relevant. The KPIs of material ESG-related issues are regularly reviewed against goals and targets set-up by the Management and the Board, with the assistance of ESG working group, throughout the process of the preparing of ESG reporting to determine progress made and made adjustment and revisions to the original goals and targets where appropriate.

1. ENVIRONMENTAL PROTECTION

Emission & Wastes

With the policy relating to emission, water and wastes aiming to reduce the impact of its business operation on the environment, the Group implements measures for environmental protection, such as installation of efficient filtering equipment for its exhaust and waste water produced from cooking to reduce air and water pollutions, and regular maintenance of ventilation system. During the Reporting Period, the Group was not in violation of any of the relevant laws and regulations in relation to environmental protection that have a significant impact on the Group.

Air emissions

In the Group's Engineering Business, there are 17 vehicles currently in use. These vehicles consume energy from a variety of sources including electricity, petrol and diesel.

For vehicles which burns petrol and diesel, direct air emission of nitrogen oxides ("**NOx**"), sulphur oxides ("**SOx**") and particulate matters ("**PM**") are produced. For vehicles that uses electricity, no air emission will be accounted for in the calculation.

The approximate amount of NOx, SOx and PM are shown in the following table:

Types of emission	Units	2026	2025
Nitrogen oxides	kg	**715.00**	751.97
Sulphur oxides	kg	**0.36**	0.38
Particulate matters	kg	**70.88**	74.54

Greenhouse gas ("GHG") emissions

Greenhouse gas is considered as one of the major contributors to the climate change and global warming. Energy consumption from vehicles accounts for a major part of our GHG emission. For vehicles which burns petrol and diesel, scope 1 GHG emissions would be accounted for; for vehicles that uses electricity, scope 2 GHG emissions would be accounted for in the calculation of GHG emissions. The Group endeavours to improve energy efficiency and reduce energy consumption by adopting energy saving initiatives mentioned in the section "Use of Energy and Resources" of this Report.

During the Reporting Period, the GHG emission in tonnes of carbon dioxides equivalents ("**CO2 e**"), was as follows:

Type of GHG emission	Unit	2026	2025
Scope 1 (Note 1)	Tonnes of CO_2e	**59.92**	62.89
Scope 2 (Note 2)	Tonnes of CO_2e	**12,500.00**	458.09
Total GHG emission (Note 3)	Tonnes of CO_2e	**12,559.92**	520.98
GHG emission intensity	Tonnes of CO_2e/ employee (Note 4)	**2,511.98**	4.31

Notes:

1. Scope 1 direct emission in the 2025 year figure include GHG emissions from in Catering Business, which was excluded from the 2026 year figure.

2. Scope 2 indirect emission in the 2025 year figure include GHG emission from electricity consumed in Catering Business, which was excluded in the 2026 year figure. Scope 2 emission resulting from electric vehicle used in the Engineering Business was included since the 2026 year.

3. Total GHG emission does not include scope 3 GHG emissions (other indirect emissions) because the contribution from these has been relatively low, and there it has not been cost effective to account for the relevant data.

4. The intensity refers to tonnes of carbon dioxide equivalent (CO_2e) per the total number of employees at the end of the Reporting Period.

Wastes Management

The Group adheres to the waste management principles and strives to properly manage and dispose all wastes produced in our business activities. Our waste management practices comply with related environmental protection laws and regulations. The Group maintains a high standard in wastes reduction, educates employees about the importance of sustainable development, and provides relevant supports in order to enhance their skills and knowledge in sustainability.

Hazardous and Non-hazardous Wastes

No hazardous waste are produced and all waste were non-hazardous from our Engineering Business, and is considered to be relatively low because of the service business nature. Hence no data in relation to the amount of waste produced can be collected in a systemic and cost-effective way. Nonetheless, the Group continue to strive to improve the collection of data related to waste and continue to explore ways to collect the ESG data collection in this regard in the future.

Use of Energy and Resources

Our Group is continuously educating our employees the policies on the efficient use of resources including water, energy and other raw materials in accordance with the relevant environmental laws and regulations. The Group commits to reduce pollution by ensuring the efficient usage of equipment and vehicles. The Group has implemented a number of measures to achieve the environmental friendly approach including the use of electric vehicles.

Energy Consumption

For engineering business, a variety of energy is used in its operating vehicles, electricity, petrol and diesel. The Group will strive to improve the data collection in this area so as to enrich our disclosure.

During the Reporting Period, the energy consumption was as follows:

Types of Energy	Unit	2026	2025
Petrol	MWh	**29.01**	35.87
Diesel	MWh	**225.50**	237.54
Purchased electricity (Note 5)	MWh	**25.00**	1,233.71
Town Gas (Note 6)	MWh	**—**	3.37
Total energy consumption	MWh	**279.51**	1,510.49
Energy intensity	MWh/employee (Note 7)	**55.90**	12.48

Notes:

5. Purchased electricity from the Catering Business is included in the year 2025 figure, which is excluded in the year 2026 figure.

6. Town Gas consumption from the Catering Business is included in the year 2025 figures.

7. The intensity refers to MWh per the total number of employees at the end of the Reporting Period.

Water Consumption

Water is essential to all communities. The Group consumes water in different activities, including washing of food materials, cooking and cleaning of kitchen utensils. The Group endeavours to conserve water efficiently by identifying water saving initiatives. During the Reporting Period, we were unable to obtain the data of the water consumption from the Engineering Business. The Group will continue to explore ways to improve the ESG data collection in this regard in the future. Considering the location of our Engineering Business, we do not have any issue in sourcing water that is fit for purpose.

The Environment and Natural Resources

The Group views environmental protection as a material issue in promoting sustainable development. We acknowledge that in order to fully address these issues, it requires actions to be taken by all levels. We have also been continuously seeking for better solutions in reducing air and greenhouse gas emissions, the management of water and waste and utilising resources in hope to operate sustainably and in a more responsible manner.

Climate Change

The Group acknowledges that climate change poses different kinds of risks as well as opportunities to the Company's operations. According to the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), climate risks are classified into transitional risks (the adaptation challenges that companies may face in terms of policies, laws, technologies and markets) and physical risks (the impact that extreme weather events may have on companies).

For physical risks, examples include bad weather such as extreme cold or heat, heavy rain, storm, typhoon, and other extreme weather events that can disrupt operations by damaging power grid, communication infrastructures, obstructing and injuring our staff on the way or during their work, and also disastrous events incidental to these weather such as the fire hazard from overheated equipment in severe heat waves cause by global warming. All these events may bring severe impact to the company's operations.

For transformation risks, which means the risks faced by the Company include the introduction of policies related to energy conservation and emission reduction, stricter emission reporting obligations and compliance requirements, etc.

In response, the Group will identify these risks and prioritise those which have severe impact to take precaution measures first. The Group will also identify, if any, opportunities where changing of the business processes may be possible, for instance, staff switch to use online video conference methods to communicate in order that these severe impact to operations may be mitigated or avoided.

2. EMPLOYMENT AND LABOR PRACTICES

Employment

The Group values staff as our precious assets. We believe that success in hiring, training and retaining experienced employees is critical to providing reliable and quality services, across the businesses of our Group including the Engineering Business.

Our Group seeks to hire employees with relevant experience in the industries of our respective businesses.

We offer internal promotion opportunities and competitive remuneration and benefits, with reference to the market conditions, individual responsibilities, performance and qualifications and various staff benefits. Discretionary bonus may be awarded based on individual performance.

The Group also has a set of comprehensive human resources management policy to support human resources function. The policies include compensation and benefits, working hours and holidays, recruitment and selection, performance management, promotion, employment termination, training and development.

During the Reporting Period, the Group was not aware of any non-compliance with the relevant laws and regulations that had significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.

The total number of full time employees and the distribution on demographics of the Engineering Business as of 31 March 2026 and 2025 have been depicted as below, all based in Hong Kong.

Total Number of Full Time Employees and Distribution

	2026		2025	
Gender	**No. of employee**	**Occupied percentage (%)**	**No. of employee**	**Occupied percentage (%)**
Male	**4**	**80%**	59	49%
Female	**1**	**20%**	62	51%
Total	**5**	**100%**	121	100%
Job Type	**No. of employee**	**Occupied percentage (%)**	**No. of employee**	**Occupied percentage (%)**
Full Time	**5**	**100%**	71	59%
Part Time	**—**	**—**	50	41%
Total	**5**	**100%**	121	100%
Age Range	**No. of employee**	**Occupied percentage (%)**	**No. of employee**	**Occupied percentage (%)**
Below 30	**—**	**—%**	20	16%
30–50	**3**	**60%**	65	54%
Over 50	**2**	**40%**	36	30%
Total Number of Full Time Employees	**5**	**100%**	121	100%

Employee Turnover Rate by Gender and Age Group

	2026		2025	
Gender	**No. of employee**	**Occupied percentage (%)**	**No. of employee**	**Occupied percentage (%)**
Male	**21**	**84%**	9	60%
Female	**4**	**16%**	6	40%
Age Range	**No. of employee**	**Occupied percentage (%)**	**No. of employee**	**Occupied percentage (%)**
Below 30	**10**	**40%**	4	27%
30–50	**6**	**24%**	3	20%
Over 50	**9**	**36%**	8	53%

Health and Safety

The Group concerns the health and safety of our employees and strongly believe that ensuring a safe working environment for the employees is the most important social responsibility to all our stakeholders.

We do this by striving to create a strong culture of safety awareness and implement strict safety procedures in the workplace. Our staff are provided with training including orientation for the newly joined, occupational safety training, management training, and those related to management, technical skills and anti-corruption.

Safety procedures are regularly reviewed and updated according to the latest laws and regulations, and industrial requirements.

We believe that these measures are adequate and effective to prevent serious work injuries. When accident do occur in the Group's central kitchen and restaurants, the senior staff is responsible to report the accident to the administration department as soon as possible.

During the Reporting Period, no case of violation of occupational health and safety laws, standards and regulations, such as Occupational Safety and Health Ordinance, for the Company was observed. No case of staff deceased due to work injury was recorded. The below table shows the number of lost days recorded due to work-related accidents.

Number of Staff Deceased and Lost Days Due to Work-related Accidents

	2026	2025	2024
Number of Staff Deceased Due to Work Injury	**1**	0	0
Number of Lost Days Due to Work Injury	**77**	37	0

Development and Training

The Group recognises the importance of skilled and professionally trained employees to its business growth and future success. Thus, the Group provides on-the-job trainings regularly such as training on food preparation and preservation, handling of different food ingredients, hygiene conditions in the kitchen and restaurants, food production flow and quality control in different aspects of the restaurant operation. In addition, the Group trains all front-line service staffs on customer services. We introduce orientation program which is led by our experienced staff as mentors to educate our new staff in the areas of food safety, work safety as well as emphasising the importance of good hygiene environment. We believe such arrangement could enhance the communication efficiency and promote team spirit.

In addition, the Group keeps monitoring the performance of our staff to ensure the delivery of good services to our customers.

The Group has always encouraged our Directors to attend relevant seminar and training courses to obtain up-to-dated knowledge regarding to corporate governance and industry standard. In addition, we will share the knowledge with our Directors from time to time about the updates of the listing rules in Hong Kong.

The training hours for the Engineering Business in the year 2026 are as follows:

		2026	
Employees' training	**Number of trained employees**	**Percentage of employees trained**	**Average hours trained**
By employee category			
Senior management	**2**	**67%**	**5**
Middle management	**2**	**100%**	**5**
General staff	**6**	**24%**	**7**
By gender			
Male	**8**	**36%**	**6**
Female	**2**	**25%**	**5**
Total	**10**	**33%**	**6**

Labor Standards

The Group always respect and strictly complies with all applicable labor laws, regulations and industry practices. We have also developed rigorous and systematic measures for approval and selection, to prohibit the use of child labor and forced labor. We ensure fair and equal treatment of all employees. The Group arranges the employees' working hours based on the statutory working hour standards and allows them to entitle paid leaves and sick leaves in accordance with labor laws.

The Group has a well-established recruitment process to check the background of candidates and a formal reporting procedure to deal with any exceptions. Upon employment, recruiters will stringently review employees' personal information including academic certificate, ID card, household registration and other information to ensure all information provided by the new employees are true and accurate.

During the Reporting Period, the Group was not aware of any material non-compliance with the labor requirements set out in relevant laws and regulations.

3. OPERATIONAL PRACTICES

Quality Assurance

Quality is the most important factor to achieve sustainable growth and build a trustworthy commercial brand.

The Directors believe that maintaining good customer satisfaction will help strengthen the Group's price-value proposition, branding and reputation. We make every effort to understand our customers' needs and enhance their experience with our services. The Group welcomes comments and feedback from the customers. During the Reporting Period, the number of complaint in relation to food or quality of services were minimal and insignificant.

Supply Chain Management

For our Engineering Business, we generally select our suppliers based on a set of selection criteria, which includes but not limited to the following criteria such as reputation, capacity of the supplier; pricing; supply terms and conditions; past performance; stability of supply as well as the building of long-term relationship with the suppliers.

Our Groups has established and maintained long-term relationships with a number of suppliers to ensure stability of supply. The Group places great emphasis on the quality of its raw materials, and closely monitors whether the suppliers can achieve the various criteria set by our Group. New supplier may also be added if it meets the criteria, and existing ones may also be removed if any of them fails to meet the criteria.

The number of suppliers material to our business is 3 (2025: 3) which have remained the same as previous year and these suppliers were all located outside of Hong Kong.

Product Responsibility

For our Engineering Business, product responsibility is not material ESG matter because the business mainly deliver services. Nonetheless, our Group always complies with all the local relevant laws and regulations on health and safety relating to the services we provided. It is our policy to seek, if required, professional advices and assistance to ensure such compliance. During the Reporting Period, there was no product subject to recalls for safety or health reasons or non-compliance with relevant laws and regulations regarding product responsibility.

Protection of intellectual property right and consumer privacy

For our Engineering Business, intellectual property rights and consumer privacy is not a material ESG matter because we do not generally handle these information during our services. Nonetheless, the Group recognise the importance of any issues related to regulatory compliance, including 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 clients, employees and business partner in accordance with Personal Data (Privacy) Ordinance and related laws and regulations to ensure those information is under proper protection.

Anti-Corruption

The Group is committed to conducting business in an ethical manner. While service quality is indeed something we work hard for, the Group also cares about business ethics by complying with relevant laws and regulations that have a significant impact relating to bribery, extortion, fraud and money laundering. Every employee is required to abide by the code of conduct and good practices set forth by the Group.

Directors and employees are required to make a declaration to the Group's senior management through the reporting channels when actual or potential conflict of interest arises. Accepting gift from external parties (i.e. suppliers, customers, contractors, etc.) is prohibited unless prior approval is obtained from the Group's senior management.

The anti-corruption policy of the Group has proven to be of positive effect. The Group has put in place whistle-blowing procedures, encouraging the employees to report directly to the Company's senior management any illegal, immoral practice or any act in breach of the code of conduct. The whistleblower will be protected. Investigation will be made and the case will be followed up. In this way, we could create a fair business environment. The Company may from time to time arrange employees to attend ethic and governance training conducted by ICAC to ensure employees receive update information regarding anti-corruption.

During the Reporting Period, the Group was not aware of any non-compliance with the relevant laws and regulations that had significant impact on the Group relating to bribery, extortion, fraud and money laundering, and there was no legal case regarding corrupt practices happened within the Group during the year.

4. COMMUNITY INVESTMENT

The Group believes in shouldering the responsibility of contributing society while having economic development. As a responsible corporate citizen, we are committed to embolden and support the public by means of social participation and contribution as part of its strategic development. We hope to foster employees' sense of social responsibility by encouraging them to participate in charitable activities during their work and spare time to make greater contributions to the community.

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B6: Product Responsibility			
General Disclosure		**Product Responsibility**	**13**
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	No case of product subject to recalls for safety or health reasons were noted	N/A
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	The Group currently does not report on this indicator	N/A
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	The Group currently does not report on this indicator	N/A
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility	13
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Protection of intellectual property right and consumer privacy	13

Subject areas, aspects, general disclosures and Key Performance Indicators (KPIs)		Section	Pages
B7: Anti-corruption			
General Disclosure		**Anti-corruption**	**14**
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.	No concluded legal case regarding corrupt practices was noted	N/A
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-Corruption	14
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-Corruption	14
Community			
B8: Community Investment			
General Disclosure		**Community Investment**	**14**
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**	**14**
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sports).	Community Investment	14
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment	14