



(Incorporated in Bermuda with limited liability)

Stock Code:239



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## 1. Introduction

This is the first Environmental, Social and Governance (“ESG”) Report of Pak Fah Yeow International Limited (Our or the “Company”), which is prepared in accordance with Appendix 27 ESG Reporting Guide issued by the Hong Kong Exchanges and Clearing Limited (“HKEx”). This report contains our ESG achievements in the financial year of 2016 and the dedication on being accountable to our environment and society, as well as to our stakeholders.

### 1.1 Scope and Boundaries

This ESG report covers our Hong Kong manufacturing unit, as well as the Hong Kong headoffice (collectively the “Group”) which focuses on the Group’s operation and sales of Hoe Hin brand of products.

With our business growing and expanding, Hoe Hin Pak Fah Yeow and our other Hoe Hin products have been benefiting people around the world from all ages for over half a century. Throughout all these years, we conduct business by understanding our responsibility to the society and the environment, which also align with our core values ‘HOEHIN’:

Values	Elements
H – Honesty	Integrity, Ethic, Conduct
O – Obedience	Accountability, Health and safety, Regulatory compliance
E – Excellence	Quality, Assurance, Financial strength, Sustainability
H – Human	People, Respect, Encouragement, Networking
I – Innovation	Continuous improvement, Marketing initiative
N – Nurturing	Equal opportunities, Environment, Humanity, Return to community

The elements of our core values are integrated as part of our ESG practice in our Group, and the following are key highlights of the Group’s sustainability initiatives in 2016:

#### I. Treasury investment

When doing our treasury investment, other than financial consideration, we would also consider the potential impacts that our investments may affect the environment and society; therefore we do not invest in non-social or non-environmental friendly areas such as alcohol, cigarette, gambling and fossil fuel related industries.

#### II. Carbon emissions and reduction initiatives

Climate change is one of our major concerns in environmental sustainability. We started measuring our carbon emissions this year and have implemented various energy-saving measures in our workplaces.

#### III. Customer satisfaction

Product quality is one of our priorities as we care about the health and well being of our customers. To ensure the quality of our products, we have made strong efforts to establish the quality system and obtained various recognitions including Good Manufacturing Practice (“GMP”) certificates and ISO 9001:2008 certificate.

#### IV. Community support

We have maintained the tradition of donating funds and contributing our products in Hong Kong and Southeast Asia to charities and to people in need as philanthropic support. In 2016, the total financial investment and products donated were 957 thousand Hong Kong dollars and 47 thousand bottles of Hoe Hin products respectively. In addition, we continue to organise school touring drama events to convey positive messages for students which began in 2007, and our message this year is to ‘Overcome negative emotions and love your body’ to promote a positive and healthy mind-set to children and youngsters.

Our ESG steering committee has been looking closely throughout the entire ESG reporting process as well as incorporating sustainability as part of our business strategy. We look forward to improve our Group’s ESG performance and publish more information in our future ESG reports.

## 2. Stakeholder Engagement And Materiality Assessment

### 2.1 Stakeholder Engagement

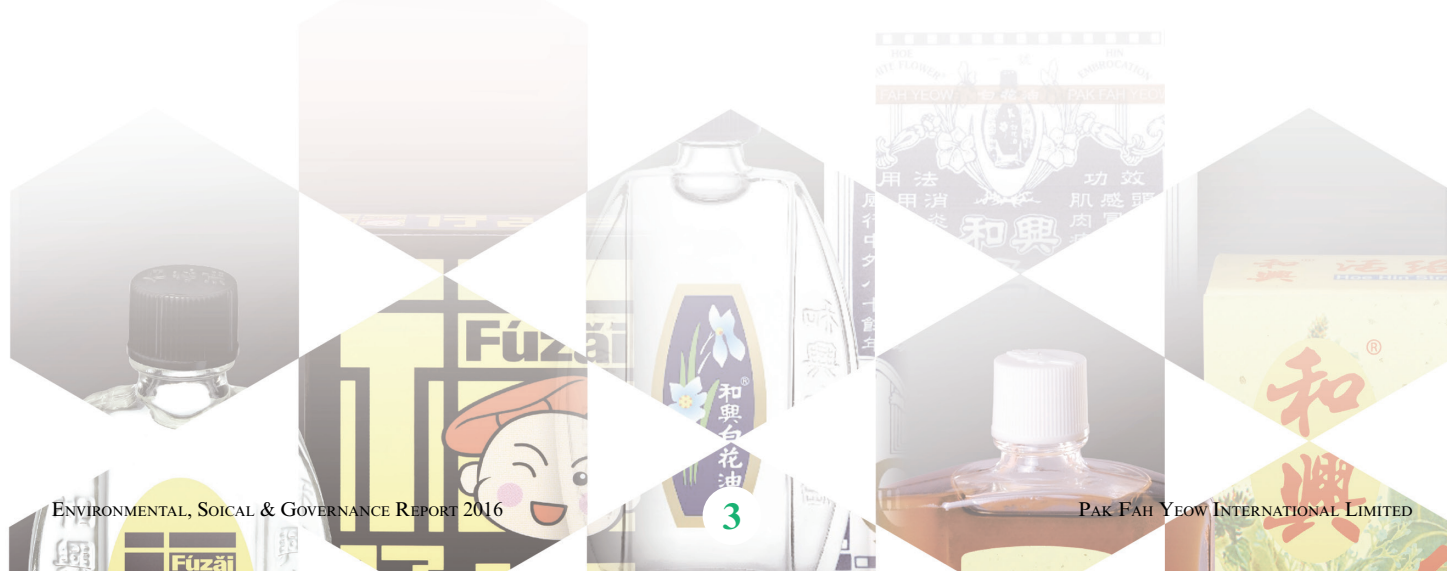
Stakeholder engagement is a crucial stage of ESG reporting. By engaging with our stakeholders, we have the opportunity to understand more about their concerns and expectations on various ESG areas. We have used a variety of channels to engage with the vast population of stakeholders, from employee’s workshops to meeting the public in shareholder events. In mid 2016, we launched an online questionnaire that consisted of major sustainability factors such as environmental protection, fair labour practices, supply chain monitoring, community involvement, product responsibility etc. Throughout the process, opinions were collected not only from internal parties such as employees or board of directors, but also external parties such as suppliers, customers etc.

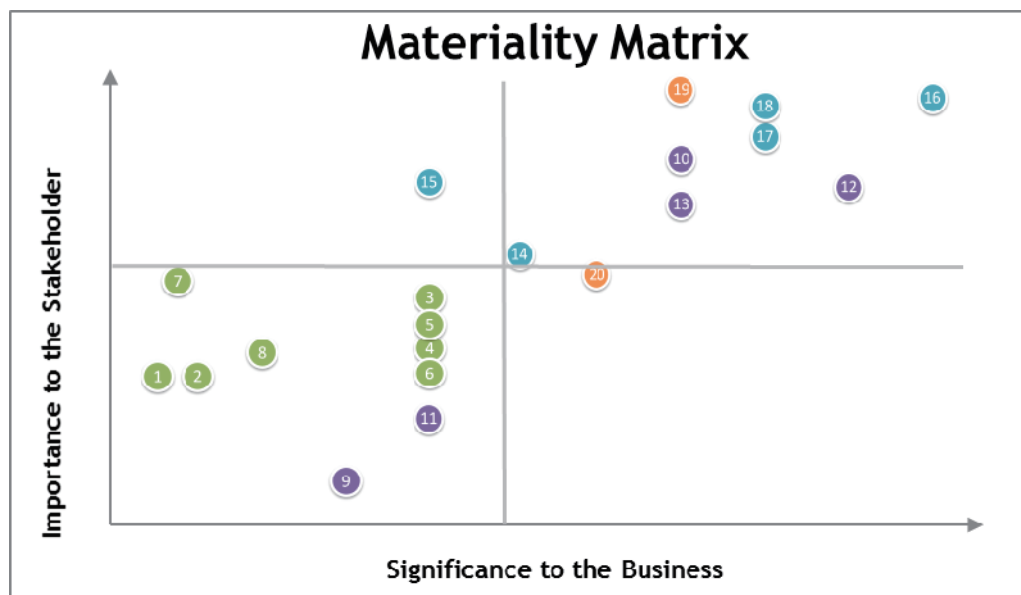


The questionnaire consists of two parts: the first part contains a set of rating questions that allow the stakeholders to determine the importance and relativity of each sustainability topics to the Group’s operations, and the second part is a Q&A section that provides a platform for stakeholders to address their additional comments.

### 2.2 Materiality Matrix

The results of the stakeholder questionnaires contained the feedback and the perspective on each ESG topic. We have summarised each ESG topic based on the significance of their impact to our Group’s business and their influence to our stakeholders on a materiality matrix. The use of materiality matrix can help us analyse and prioritise on reporting the most material aspects with the combination of management consideration.





Environment	Employment
1. Air Emission 2. GHG Emission 3. Hazardous Waste 4. Non-hazardous Waste 5. Energy Consumption 6. Water Consumption 7. Packaging Consumption 8. Impacts on Environment	9. Employment 10. Occupational Health and Safety 11. Employment Training 12. Child Labor 13. Forced Labor
Operation	Community
14. Supply Chain Management 15. Customer Health and Safety 16. Customer Satisfaction 17. Intellectual Property 18. Customer Privacy	19. Anti-corruption 20. Community Investment

The upper right quadrant of the matrix reflects the most concerned ESG topics from our stakeholders. Our management have considered that we will address these ESG matters as the most important topics and focus our effort on them as set out below:

#	Topic	Key concerns	Our current actions to address the concerns	Reference to this report
16	<b>Customer Satisfaction</b>	Our business is based on producing and selling Hoe Hin line of products; customer satisfaction and the quality of our products are definitely the most vital concerns to our stakeholders.	We adhere to our strict compliance in quality standards such as ISO 9001:2008 and GMP throughout our production.	Section 6.1 Product Health and Safety

#	Topic	Key concerns	Our current actions to address the concerns	Reference to this report
18	<b>Customer Privacy</b>	As a customer-oriented company, the building of trust from customers on handling personal data or general product information disclosure is essential.	We have policy implemented in product advertising, product labelling and ensuring internal data privacy.	Section 6.3 Privacy
17	<b>Intellectual Property</b>	It is important to ensure our products retain the leading position in the consumer market. Intellectual property and product design related matters are material to us to ensure the authenticity of our products.	Our products have obtained various patents and trademarks of various English and Chinese characters of 'Hoe Hin' and 'Pak Fah Yeow' in Hong Kong and globally to protect our intellectual property rights to stay as a trustworthy respected brand around the world.	Section 6.2 Advertising and Labelling
12	<b>Child Labour</b>	In a manufacturing business with multiple suppliers in our supply chain, the stakeholders may have concerns over our Group on addressing the elimination of the possibility of hiring child labour and prevent having any forms of forced labour practices.	Our Group strictly follows the Hong Kong Employment Ordinance and all laws and regulations to ensure no child labour and no forced labour are used in our operations.	Section 4.1 Employment and Labour Standard
13	<b>Forced Labour</b>			
10	<b>Occupational Health and Safety ("OHS")</b>	Our business involves production works which possess OHS risks to employees.	Our safety management system acts as a vital tool to control all OHS risks in our operations, and continuously improve our OHS performance.	Section 4.3 Occupational Health and Safety
19	<b>Anti-corruption</b>	Corruption in any corporations can cause serious impacts from damaging brand reputation to negative influence on business.	Anti-corruption policy and code of ethics are implemented and monitored throughout the Group. Trainings and seminars from Independent Commission Against Corruption ("ICAC") were conducted for our employees.	Section 7 Anti-Corruption



#	Topic	Key concerns	Our current actions to address the concerns	Reference to this report
14	<b>Supply Chain Management</b>	Multiple suppliers are involved in the supply chain of the Group's manufacturing process. A good supply chain management system is important to ensure product quality and product standard.	Trustful business relationships with our suppliers are essential to ensure the steady supply and reliable product quality. The approved vendor list is reviewed annually to ensure all suppliers in the list meet the specifications and requirements of our Group standard. We have set up policies on monitoring the performance based on the quality of materials supplied.	Section 5 Supply Chain Management

### 3. Environmental Sustainability

Sustainable business is one of the fundamental principles in our business ethics. It is our belief that everyone should be responsible for reducing the environmental impacts when utilising our natural resources. With this in mind, we aim to drive our business growth in a sustainable manner and address future plans for improvement on our environmental performance. Our focus areas are greenhouse gas (“GHG”) emissions; energy & water usage; waste management as well as green procurement practice. Each of the topics includes the initiatives conducted within the reporting year, future planning and data calculation.

#### 3.1 Greenhouse Gas Emission

Our approach to dealing with GHG emission includes the identification of GHG emission in the Group’s operation, quantification as well as management of the GHG emissions. By outlining the importance of reducing GHG emission, we have set out initiatives throughout the Group to encourage our employees to participate in reduction campaigns such as Green Monday and efficient business trip planning. Also we have established the first year quantification of GHG emission and from there onwards we can start setting efficient reduction targets.

The emissions were calculated with reference to the ‘Guidelines to Account for and Report on Greenhouse Gas, Emissions and Removals for Buildings (Commercial, Residential or Institutional purposes) in Hong Kong’, developed by the Hong Kong Environmental Protection Department (“EPD”) and the Electrical and Mechanical Services Department. Breakdown of the GHG emissions are presented below:

GHG Emissions and Intensity	
Source	Emissions (tCO <sub>2</sub> e)
Scope 1	13.4
Scope 2	491.0
<b>Total</b>	<b>504.4</b>
<b>Carbon Intensity (tCO<sub>2</sub>e/million pieces of product)</b>	<b>49.3</b>

Scope 1 emission mostly comes from company cars. Product logistic is outsourced to distributors to deliver our products throughout various locations and hence was not included within our scope of emission.

Scope 2, which is from the generation of purchased electricity, contributes the most in our GHG emissions. It is therefore our focus to reduce electricity consumption, and the initiatives implemented are addressed in the next ‘Energy’ section.

Apart from the GHG emissions at corporate level, we also promote low carbon footprint at individual level by raising employees’ alertness on environmental responsibility in our operations:





### 3.2 Energy

Energy consumption is one of the utmost concerns in working towards a responsible business. We emphasise on the efficient use of energy and have launched various energy reduction initiatives. Reducing the amount of energy consumption in the manufacture and distribution of our products can lead to cost savings within our operation as well as reducing our carbon footprint.

The following summarises the energy consumed within our operation in 2016:

Energy Consumption	
Type	Consumption (MWh)
Petrol	42.1
Electricity	629.5
<b>Total</b>	<b>671.5</b>
<b>Energy Intensity (MWh/million pieces of product)</b>	<b>65.7</b>

To improve energy efficiency of our operation, we have taken the following energy efficient initiatives in our office and factory:

Initiatives for installations of Green Facilities	Description
Air conditioning system	The room temperature in our office is monitored and regulated at 25 degree Celsius to maintain a balance between thermal comfort and electricity consumption.
Office equipment	We opt for the use of energy efficient electrical appliances in our workplaces with energy labels and office equipment certified with Hong Kong Green Label Scheme.
Lighting system	The lighting of our lobby was upgraded to LED lights in 2016.
Solar panels	For the advertisement display located at the rooftop of Gordon House at Causeway Bay, we are the first corporation to adopt the use of solar panels and LED lights powered by solar energy for the electricity supply from 7 p.m. to 11 p.m. every night. Such choice of lighting is a clean source of energy as well as preventing mercury pollution due to dumping of neon lights into the landfill.

The annual energy saved by the use of solar panels and LEDs is summarised in the table below:

Average annual electricity (MWh) saved by the solar panels	Average electricity (MWh) purchased after solar panel was installed	Carbon emission (tCO <sub>2</sub> e) prevented from LED lights if switched to normal electricity supply on Gordon House
28.4	3.7	22.2

### 3.3 Water

We encourage our staffs to use water efficiently within our operation. Although our business is not a water-demanding business, we understand the importance of saving water as a scarce resource on a global scale and will continuously look for opportunities to reduce water usage in the future.

We have also implemented our water saving policy by posting reminders in our premises to reduce waste on water usage.

Water Consumption	
Location	Consumption (m <sup>3</sup> )
Office	196
Factory	590
<b>Total</b>	<b>786</b>
<b>Water Intensity (m<sup>3</sup>/million pieces of product)</b>	<b>76.9</b>

### 3.4 Waste Management – Hazardous Waste & Non-Hazardous Waste

During our manufacturing process, waste oil is the main stream of our hazardous waste. To comply with the Waste Disposal (Chemical Waste) (General) Regulation under the Waste Disposal Ordinance (Chapter 354) in Hong Kong, we have registered as a waste producer according to the legal requirement. The waste is collected and handled periodically by the EPD approved waste collector and official receipts were given for each transfer of waste.

Paper waste is our major source of our non-hazardous waste in the office. The following is the general procedures to manage our paper waste:



The amounts of the hazard and non-hazard wastes produced were recorded and summarised in the table below.

Type of Waste	Amount of Waste Produced (tonnes)	Waste Intensity (tonnes/million pieces of product)
Waste Oil (Hazardous Waste)	2.3	0.22
Paper Waste (Non-Hazardous Waste)*	7.3	1.39

\* The paper waste data only accounted for the period from July to December 2016.

### 3.5 Green Procurement and Packaging

Production of paper can bring negative impacts to the environment such as deforestation, air pollution, water pollution and also contribute to global warming; therefore we opt to use Forest Stewardship Council (“FSC”) certified paper or recycled paper to support sustainable use of resources:

Paper Type	Object
FSC-certified paper	Letterhead, letter envelope
Recycled paper	Printed annual report, paper towel, paper manual of the productions

493.9 tonnes of packaging materials were used in 2016. Packaging is essential for our products as it displays important information including ingredients, instruction and caution label, as well as ensuring our products can be safely delivered to our customers. We also designed our packaging which is convenient for customers to reseal after using in order to preserve the products for a longer period. The following summarises the type of packaging we use and the corresponding consumption:

Packaging Materials			
Type	Application	Weight (tonnes)	Percentage
Glass	Bottle	384.7	77.9%
Plastic	Cap, bubble bag, cellophane/top, shrinkable bag	18.5	3.7%
Paper	Leaflet, paper box, carton box	86.3	17.5%
Others	Label, sealing tape	4.4	0.9%
<b>Total</b>		493.9	–
<b>Packaging Intensity (tonnes/million pieces of products)</b>		48.3	–

In order to reduce our waste and product carbon footprint, we have adopted the use of eco-friendly materials for our packaging:

Packaging Item	Action Taken
Glass bottles	Larger capacity to help reduce the overall use of glass
Shrink wrap and bubble wrap	Recyclable plastic (Polypropylene)
Bottle lid	Recyclable plastic (Polypropylene)
Wrapping plastic (for cardboard box)	Biodegradable plastic (d2w®) & recycling plastic (Polypropylene)
User manual	Recycled paper



#### 4. Our People

Employees are the most important assets of our Group. One of our core values is to operate ethically and maintain a strong relationship with our employees. In our Group, we have established policies to provide our employees with a variety of benefits and trainings for long term career development.

As at 31 December 2016, we have a total of 93 employees.

	Number of Employees	Number of Employees Turnover
Total Number	93	12
<b>By gender</b>		
Male	33	10
Female	60	2
<b>By employee type</b>		
Full-time	93	12
Part-time	–	–
<b>By age group</b>		
<30 years old	3	3
30 – 50 years old	31	6
> 50 years old	59	3
<b>By geographical region</b>		
Hong Kong	93	12

##### 4.1 Employment and Labour Standard

The Group strictly follows the Employment Ordinance in Hong Kong. We strive to retain employees as they are our most valuable assets; however, in case of voluntary resignation or dismissal, we follow the termination of employment requirement as stipulated in the Employment Ordinance. We strictly prohibit and have zero tolerance on any unethical labour practices such as child labour and forced labour.

During recruitment and staff promotion, we provide equal opportunity to all people regardless of sex, marital status, family status or disability. Our judgment is based on qualifications, experience, skills, potential and performance. Performance appraisal and counselling are offered to employees at least once a year, which not only aim to assess their merits for salary review, but also to improve employees performance and set future objectives for the individual.

The requirements stated in the Sex Discrimination Ordinance, Disability Discrimination Ordinance and the Family Status Discrimination Ordinance and their related Codes of Practice were all mentioned in the introduction training when the staff first joined the company. Any staff that violate the requirements will be subjected to disciplinary actions and so far we have not had any discrimination incident in our Group.

## 4.2 Training

We encourage our employees in continuous learning by internal training programs or external courses and seminars through professional institutions. Case-by-case training is subject to management discussion to determine the need and suitability of training to employees. General and specific training sessions such as ICAC anti-corruption seminars and first aid training were assessed by the management and provided to staff on a need basis. The training offered to 79 employees during this year and details are summarised as below:

Employees Training	% of Employee Trained (note a)	Average Training Hours per Employee (note b)
<b>By gender</b>		
Male	72.7	8.9
Female	91.7	5.2
<b>By employee category</b>		
Senior management	83.3	7.0
Management	77.8	4.6
Other employees	85.9	6.7

Note: (a) % of employee trained = total number of trained male\* employees/total number of male\* employees.

(b) Average training hours per employee = total number of training hours provided to male\* employees/total number of male\* employees.

\* Same for female, senior management, management and other employees.

## 4.3 Occupational Health and Safety

Providing a safe working environment is indispensable within our operation because we strive to protect all employees from occupational injuries and commit to comply with the Occupational Health and Safety (“OHS”) standard.

### 4.3.1 Safety Management

In our factory, we face greater OHS risks than in the office, therefore a Safety Management System (“SMS”) was developed in order to manage the OHS risks effectively and to continuously improve our safety performance. The SMS consists of four main components:



### 4.3.2 Safety Policy

The policy is in place to ensure our Group is committed to maintain a high level of safety standard for our employees and to protect employees from injury at the workplace. This commitment acts as a guidance to bring safety into consideration when making the Group’s OHS related decisions. An OHS management organisational structure which sets out the responsibilities of workers and different management staff was developed to ensure effective implementation of such safety policy at work.

#### 4.3.3 Safety Risk Management

The purpose for safety risk management is to identify and control the potential OHS risks in our workplace. Safety review and inspections on overall OHS performance are conducted by the production manager to reduce the potential OHS related risks for our staff. In cases of OHS related accidents, we will conduct investigation to identify the cause of accident and improve and prevent the re-occurrence of such accidents. Contingency plan is another crucial element in safety risk management, as it aims to counteract the emergency situations that can possibly occur in the workplace, and ensure timely and adequate response to the emergency.

#### 4.3.4 Safety Training

Increasing staff's awareness on work safety is important as part of our strategy to cope with potential OHS risks. To increase their awareness, we have set up an in-house safety guideline for factory staff with reference to OHS requirements set in related statutory requirements and in GMP.

Safety trainings on enforcing personal protective equipment and operation of machinery are also provided to ensure our staffs have adequate OHS knowledge. A training-needs-analysis is conducted every year to identify the needs and suitability of each individual staff for the development of the training program.

#### 4.3.5 Safety Audit

Safety audit acts as a 'feedback loop' for identifying potential risks at work and non-conformance in the SMS in order to continuously refine our OHS practice. We conduct a thorough OHS review annually which includes a safety inspection on the factory facilities, as well as review on the effectiveness of the whole SMS and safety performance evaluation.

The annual safety performance is recorded on an annual basis, which can act as key indicators to improve our OHS practice. The safety performance is presented below:

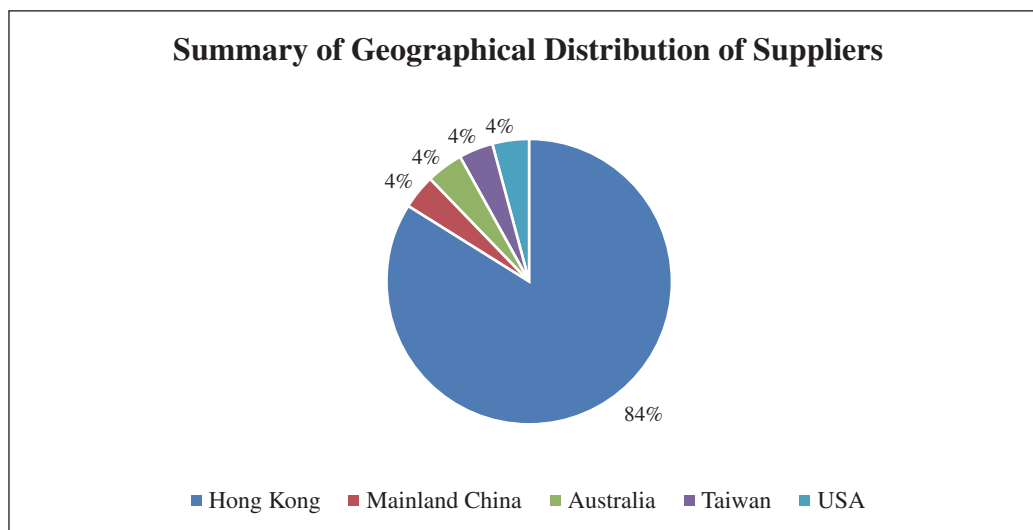
Accident/Incident in 2016 Summary Table	Object
Number of fatality cases	0
Lost days due to fatality	0
Number of incident	1
Lost days due to work injury	252 (for 1 employee only)



## 5. Supply Chain Management

We rely on various suppliers to support the production of our Hoe Hin products, including raw materials and packaging materials. A trustful business relationship with our suppliers is therefore essential to ensure the steady supply and reliable product quality. In addition, we have adopted a multiple supplier strategy to reduce dependency on a single supplier and capacity risks.

In 2016, we had a total of 24 suppliers located in different geographical regions as our approved vendors.



The approved vendor list is reviewed annually to ensure all suppliers in the list meet the specifications and requirements of our Group standard. We have set up policies on monitoring the performance based on the quality of materials supplied (e.g. percentage of rejection) and services rendered (e.g. occurrence of late delivery) and conduct annual appraisal.

New potential suppliers can be added in the list after evaluation on their capability in meeting the specifications and requirements, including assessment of suppliers' background, quality of the goods and services, and requirements relating to environmental and social practices. Raw materials and packaging materials are subject to sample testing by international acknowledged testing labs such as SGS or by in-house laboratory at our factory. Suppliers who fail the test may be delisted from the approved vendor list. The above mentioned supplier related requirements are strictly followed throughout the Group's operations.

## 6. Product Responsibility

We are devoted to the principles of being a responsible business. It is our priority to maintain a high quality standard of our products and maintain our customer's satisfaction.

### 6.1 Product Health and Safety

In order to continuously improve the quality of our products, we have established a Quality Management System ("QMS") and have received recognitions and awards for the quality of our products as below:

- GMP certificate awarded by Therapeutic Goods Administration, Department of Health, Australia
- Hong Kong GMP certificate
- ISO9001:2008 certificate for design, manufacture and distribution of our products
- Q-Mark certificates for White Flower Embrocation (including floral-scented) and Hoe Hin Strain Relief (The first Strain Relief product in Hong Kong with Q-Mark certificate)
- Hong Kong Top Brand Mark (Top Mark) for Hoe Hin Pak Fah Yeow on registered product category Chinese Medicine External Analgesic (White Flower Embrocation)

All our employees work in adherence to the quality policy. In case of any confirmed or suspected products that can endanger consumer's health and safety, we have a recall procedure in place for timely and efficient recall of products. To continuously improve and ensure the practicality of the recall procedure, a mock product recall is conducted at least once a year. In 2016, we received in total 11 complaints regarding our products, which were all investigated and handled according to the procedure. Out of all complaints, there was no confirmed case of product recall due to health and safety of the product.

### 6.2 Advertising and Labelling

For advertising and labelling of our products, we always adhere to all laws and requirement anytime to ensure we do not convey false or misleading message of our products. Each of our products contain a user manual inside as well as adequate labelling on the package to ensure our customers understand the caution warnings and how to use the products safely.

### 6.3 Privacy

It is in our Group's code of ethics that employees should protect the Group's assets and maintain the privacy of confidential information, including personal information of employees and customers, intellectual property such as copyrights and trademarks and proprietary information, at anytime. To facilitate the privacy protection, we have laid out the guidance in the staff handbook and employees are required to comply with the Personal Data (Privacy) Ordinance. Management is responsible for ensuring their subordinates understand the code of ethics. We also provide a reporting channel for staff to report any potential breach of the code.

## 7. Anti-Corruption

The Group prohibits any bribery, extortion, fraud and money laundering in our business. As set out in our code of ethics policies, staffs are not allowed to receive or offer any advantage such as money, gift, load, reward, contract and service from or to any business associates. Investigation will be carried out promptly for any suspected incident of fraud and staff will be dismissed if found to have committed fraud. We also have a whistle-blowing policy and encourage the reporting of any suspected corruption issues. In October 2016, we invited the ICAC to provide an anti-corruption training to our employees to reinforce their knowledge regarding the importance of anti-corruption.

In 2016, we did not receive any confirmed corruption-related incidents in our operations.



## 8. Responsibility To Society

‘Return to community’ is a foundation of our core values. As a responsible manufacturer of healthcare products, we care about people’s health and well-being, which is why we actively participate in community services and promote a healthy living lifestyle. Our community investment comes in different forms, such as donation, sponsorship to charity events, fund raising and event holding. We aim at helping all kinds of people in need, therefore, our community investment has benefited different kinds of people such as elderlies, students and the disadvantaged in Hong Kong, the Mainland China and overseas.



### School Touring

Same as previous years, in co-operation with Drama Wonderland, we organised our annual school touring drama. Through a vivid and interactive performance, we wanted to promote this year’s message — Overcome negative emotions and love your body — to all students in order to learn how to face academic pressure and relieve negative emotions. We are very pleased the touring drama was a success and students enjoyed the drama. For details the drama performance, please refer to our website.

### Contribution to Banyan Elderly Services

We have been raising fund to support elderlies for years. In this year, we held 2 Facebook mini-games, and a charity sale at the Chinese New Year fair at Victoria Park. It is our great honour that a record-high total fund of HK\$236,385.8 was raised to Banyan Elderly Services, thanks to the great efforts from our Hoe Hin teammates and all the Banyan Elderly Services’ volunteers, as well as all customers who purchased our products at the Chinese New Year fair.

## 9. Appendix

### 9.1 HKEx ESG Content Index

Subject Areas, Aspects, General Disclosures and KPIs		Section of Report
<b>A1 Emission</b>		
General Disclosure A1	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance and material non-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, generation of hazardous and non-hazardous wastes, etc.</p> <p><i>Note: Air emissions include NOX, SOX, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations.</i></p>	3.1 Greenhouse Gas Emission
KPI A1.1	The types of emissions and respective emission data.	3.1 Greenhouse Gas Emission
KPI A1.2	Green house gas emissions in total (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).	3.1 Greenhouse Gas Emission
KPI A1.3	Total hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility).	3.4 Waste Management – Hazardous Waste and Non-Hazardous Waste
KPI A1.4	Total non-hazardous waste produced (in tonnes) and where appropriate, intensity (e.g. per unit of production volume, per facility, per store).	3.4 Waste Management – Hazardous Waste and Non-Hazardous Waste
KPI A1.5	Description of measures to mitigate emissions and results achieved.	3.2 Energy
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and result achieved.	3.4 Waste Management – Hazardous Waste and Non-Hazardous Waste
<b>A2 Use of Resource</b>		
General Disclosure A2	<p>Policies on efficient use of resources including energy, water and other raw materials.</p> <p>Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</p>	3.2 Energy, 3.3 Water, 3.5 Green Procurement
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kwh in '000s) and intensity (e.g. per unit of production volume, per facility).	3.2 Energy
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	3.3 Water
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	3.2 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.	No issue in sourcing water

KPI A2.5	Total packaging material used (in tonnes), and if applicable, with reference to per unit produced.	3.5 Green Procurement
<b>A3 The Environment and Natural Resources</b>		
General Disclosure A3	Policies on minimising the operation's significant impact on the environment and natural resources.	3. Environmental Sustainability
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	3.5 Green Procurement and Packaging
<b>B1 Employment and Labor Standard</b>		
General Disclosure B1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	4.1 Employment and Labour Standard
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	4.1 Employment and Labour Standard
KPI B1.2	Employee turnover rate by gender, age group and geographical region	4.1 Employment and Labour Standard
<b>B2 Health and Safety</b>		
General Disclosure B2	Information on: (a) the policies; and (b) compliance and material non-compliance with relevant standards, rules and regulations on providing a safe working environment and protecting employees from occupational hazards.	4.3 Occupational Health and Safety
KPI B2.1	Number and rate of work-related fatalities.	4.3 Occupational Health and Safety
KPI B2.2	Lost days due to work injury.	4.3 Occupational Health and Safety
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	4.3 Occupational Health and Safety
<b>B3 Development and Training</b>		
General Disclosure B3	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Training refers to vocational training. It may include internal and external courses paid by the employer.	4.2 Training
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	4.2 Training
KPI B3.2	The average training hours completed per employee by gender and employee category.	4.2 Training
<b>B4 Labour Standard</b>		
General Disclosure B4	Information on: (a) the policies; and (b) compliance and material non-compliance with relevant standards, rules and regulations on preventing child or forced labour.	4.1 Employment and Labour Standard
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	4.1 Employment and Labour Standard

KPI B4.2	Description of steps taken to eliminate such practices when discovered.	4.1 Employment and Labour Standard
<b>B5 Supply Chain Management</b>		
General Disclosure B5	Policies on managing environmental and social risks of supply chain.	5. Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	5. 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.	5. Supply Chain Management
<b>B6 Product Responsibility</b>		
General Disclosure B6	Information on: (a) the policies; and (b) compliance and material non-compliance with relevant standards, rules and regulations on health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	6. Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	6.1 Product Health and Safety
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	6.1 Product Health and Safety
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	6.2 Advertising and Labelling
KPI B6.4	Description of quality assurance process and recall procedures.	6.1 Product Health and Safety
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	6.3 Privacy
<b>B7 Anti-corruption</b>		
General Disclosure B7	Information on: (a) the policies; and (b) compliance and material non-compliance with relevant standards, rules and regulations on bribery, extortion, fraud and money laundering.	7. Anti-Corruption
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	7. Anti-Corruption
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	7. Anti-Corruption
<b>B8 Community Investment</b>		
General Disclosure B8	Policies on community engagement to understand the community's needs where it operates and to ensure its activities take into consideration communities' interests.	8. Responsibility to Society
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	8. Responsibility to Society
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	8. Responsibility to Society