



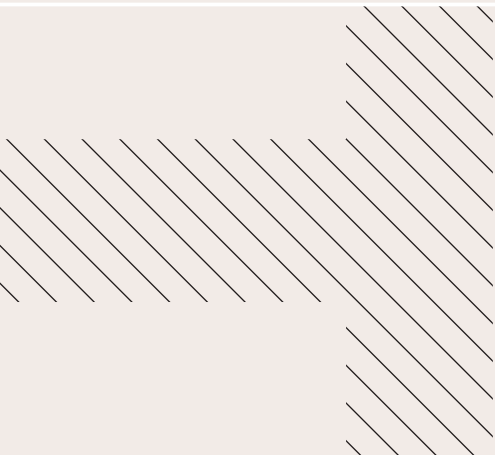
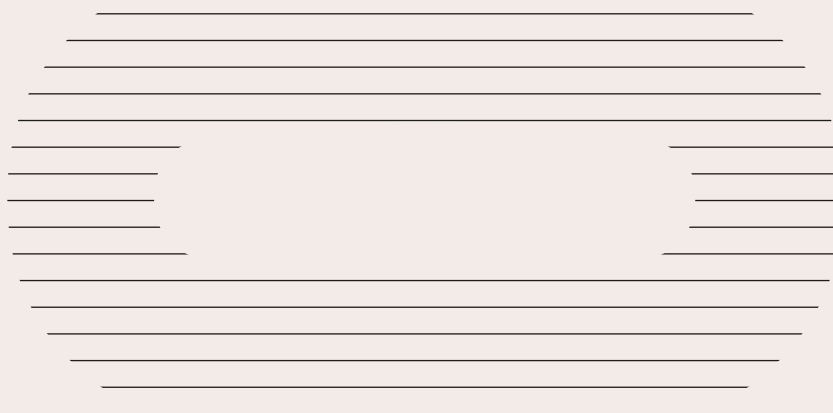
Most Kwai Chung Limited

毛記葵涌有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 1716



2018

**ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT**

環境、社會及管治報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

INTRODUCTION AND APPROACH TO ESG AND REPORTING

Most Kwai Chung Limited (the “Company”, together with its subsidiaries, the “Group”, “we” or “our”) is one of the Hong Kong’s leading advertising and media services providers. We operate our businesses through three segments. The Digital Media Services segment is involved in the provision of one-stop advertising solution package under which the deliverables to customers are distributed on digital media platforms managed by the Group, third parties’ television (“TV”) channels, Internet and physical advertising spaces, subject to the needs of the customers. The Print Media Services segment is involved in the provision of advertorial production and advertisement placement services and sale of publications including books and magazines. The Other Media Services segment is involved in the provision of other media services which include events organisation and artistes management.

The Group is pleased to present the first Environmental, Social and Governance (“ESG”) Report (the “ESG Report”) for the financial year ended 31 March 2018 (the “Reporting Period”). The ESG Report summarises the initiatives, programmes and performance of the Group as well as demonstrates its commitment to sustainability.

The Group believes sustainability is a key to achieve continuing success and has integrated this key concept into its business strategy. In order to pursue a successful and sustainable business model, the Group recognises the importance of integrating ESG aspects into its risk management system and has taken corresponding measures in its daily operations and governance perspective.

ESG Governance Structure

The Group has set up an ESG working taskforce (the “Taskforce”), composed of staff from relevant departments, in which, full-time staff has been assigned to collect the data relevant to ESG for compiling the ESG report. The Taskforce would periodically report to the Board of Directors, assist in the assessment and identification on (i) the risks of the Group relating to ESG aspects and (ii) the appropriateness and effectiveness of its internal control system. The Taskforce reviews the ESG performance of the Group, including environmental protection, labour practices, and other ESG aspects. The Board of Directors sets the tone at the top for its ESG strategy, and is responsible for ensuring effective risk management and internal controls.

REPORTING SCOPE

The ESG Report covers the Group’s business activities in Hong Kong, which represent the Group’s major sources of revenue. The ESG key performance indicator (“KPI”) data is gathered and included companies and subsidiaries under the Group’s direct control. The Group will extend the scope of disclosures when and where applicable. The KPIs are shown in the report as well as supplemented by explanatory notes to establish benchmarks.

REPORTING FRAMEWORK

The ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide as set out in the Appendix 27 of the Rules Governing the Listing of Securities on Main Board of The Stock Exchange of Hong Kong Limited (the “ESG Reporting Guide”).

Information relating to the corporate governance practices of the Group has been set out in the Corporate Governance Report on pages 17 to 26 of Annual Report 2018.

REPORTING PERIOD

The ESG Report specifies the ESG activities, challenges and measures being taken during the financial year ended 31 March 2018.

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STAKEHOLDER ENGAGEMENT

We value our stakeholders and their feedback regarding our businesses and ESG aspects. In order to understand and address their key concerns, we have maintained close communication with our key stakeholders, including but not limited to shareholders and investors, customers and business partners, employees, suppliers, regulatory bodies and government authorities, as well as media, non-governmental organisation ("NGO") and public.

In formulating operational strategies and ESG measures, we take into account the stakeholders' expectations and strive to improve its performance through mutual cooperation with the stakeholders, resulting in creating greater value for the community by utilising diversified key communication channels, shown as below.

Stakeholders	Key Communication Channel
Shareholders and investors	<ul style="list-style-type: none">• General Meetings and Other Shareholder Meetings• Annual Reports and Interim Reports• Announcements and Circulars• Website
Customers and business partners	<ul style="list-style-type: none">• Customer Satisfaction Survey• Customer Service Team• Website• Social Media Platforms
Employees	<ul style="list-style-type: none">• Employee Opinion Survey• Channels for Employees Feedback (form, suggestion box, etc.)• Regular Performance Reviews• Staff Seminars
Suppliers	<ul style="list-style-type: none">• Supplier Management Meetings and Events
Regulatory bodies and government authorities	<ul style="list-style-type: none">• On-site Inspections
Media, NGO and Public	<ul style="list-style-type: none">• Media and Website• Environmental, Social and Governance Report• Community Investment Program

We aim to collaborate with our stakeholders to improve our ESG performance and create greater value for the wider community on a continuous basis.

Materiality Assessment

The management and employees who are responsible for the key functions of the Group have participated in preparing the ESG Report, assisted the Group in reviewing its operations, identifying key ESG issues and assessing the importance of these issues to our businesses and stakeholders. We have compiled a questionnaire in reference to the identified material ESG aspects to collect the information from relevant departments and business units of the Group.

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The following table summarises the Group's material ESG issues as set out in the ESG Report:

The ESG Reporting Guide		Material ESG aspects of the Group	
A. Environment			
A1. Emissions	Greenhouse Gas Emission		P. 4
	Waste Management		P. 5
A2. Use of Resources	Energy Consumption		P. 6
A3. The Environmental and Natural Resources	Indoor Air Quality		P. 7
B. Society			
B1. Employment	Recruitment, Promotion and Remuneration		P. 7
	Diversity, Equal-Opportunity and Anti-Discrimination		P. 8
B2. Health and Safety	Health and Safety		P. 8
B3. Development and Training	Development and Training		P. 9
B4. Labor Standards	Prevention of Child Labor or Forced Labor		P. 9
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B6. Product Responsibility	Intellectual Property Rights		P. 10
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	Advertising		P. 11
B7. Anti-Corruption	Anti-Corruption		P. 11
B8. Community Investment	Community Participation		P. 12

During the Reporting Period, the Group confirmed that (i) appropriate and effective management policies and internal control systems for ESG issues are in place and (ii) the information disclosed in the Report meets the ESG Reporting Guide.

Contact Us

We welcome comments and suggestions from our stakeholders. You may provide your comments on the ESG Report or towards our performance in respect of sustainability via email to ir@mostkwaichung.com.

A. ENVIRONMENT

A1. Emissions

General Disclosure and Key Performance Indicators ("KPIs")

The Group strives to protect the environment through the implementation of control activities and monitoring measures in its business activities and workplace. We are committed to promoting a green environment by introducing environmental friendly business practices, educating our employees to enhance their awareness on environmental protection and complying with the relevant environmental laws and regulations.

As a corporation providing advertising and media services, the Group's daily operations have limited impact on the environment while its emissions are limited to greenhouse gases and non-hazardous waste, which are mainly derived from the use of resources in our offices in Hong Kong. With aims to lowering the emissions of greenhouse gases and reducing the emissions of non-hazardous wastes, the Group focuses on nurturing and strengthening the employees' awareness of environmental protection in their daily work process, and actively implementing the Group's environmental protection measures.

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In order to mitigate the environmental impact produced by the Group's operations, we have adopted and implemented relevant environmental policies. These policies apply the waste management principle of "Reduce, Reuse, Recycle and Replace" as well as emission mitigation principle, with objectives of minimising the adverse environmental impacts and ensuring the waste disposal or emission being generated are conducted in an environmentally responsible manner.

Within our policy framework, we continually look for different opportunities to pursue environmental friendly initiatives, enhance our environmental performance by reducing energy and use of other resources.

The Group has not identified any material non-compliance with the relevant environmental laws and regulations in Hong Kong during the Reporting Period. The relevant laws and regulations include, but are not limited to Waste Disposal Ordinance (Cap.354).

Air Emission

Due to our business nature, the Group considers the relevant air emission generated is not significant. However, we still strive to mitigate the air pollutants generated from our operations as much as possible.

Greenhouse Gas ("GHG") Emissions

The principal GHG emissions of the Group are generated from electricity consumption. The Group actively adopts electricity conservation and energy saving measures as well as other measures to reduce GHG emissions, including:

- Actively adopting measures for environmental protection, energy conservation, and water saving. Relevant measures are described in "Electricity Management" under Section A2; and
- Actively adopting paper saving measures in office. The relevant measures are described in the section "Waste Management" in this aspect.

Through these GHG emissions mitigating measures, the employees' awareness on GHG emissions mitigation has been enhanced.

During the Reporting Period, the total GHG emissions in the scope of indirect emissions resulting from generation of electricity acquired by the Group and the intensity are as follows:

Summary of GHG Emission Performance:

GHG Scope ¹	Total emissions in tonnes	Intensity — total GHG emissions per employee (tonnes/employee) ²
Total GHG emission	37 tonnes	0.39 tonnes

Notes:

1. GHG emission data are presented in terms of carbon dioxide equivalent, with reference to, including but not limited to, the Reporting Guidance on Environmental KPIs published by the Stock Exchange of Hong Kong and the Sustainability Report 2017 published by the CLP Power Hong Kong Limited.
2. As at 31 March 2018, the number of full-time employees of the Group was 94. This number would also be used for calculating other intensity data.

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Waste Management

Hazardous waste handling method

Despite the Group did not generate hazardous wastes during the Reporting Period, the Group has established guidelines of governing the management and disposal of hazardous wastes. In case there are any hazardous wastes produced, the Group must engage a qualified chemical waste collector to handle such wastes, which is complied with the relevant environmental laws and regulations.

Non-hazardous waste handling method

The Group emphasises carbon reduction and waste reduction with the principle of “Reduce, Reuse, Recycle and Replace” to promote better utilisation of environmental resources.

With the aim of minimising the environmental impact of generating non-hazardous wastes from its business operations, the Group has implemented measures to handle such wastes and launched different reduction initiatives.

Summary of Non-hazardous Waste Disposal Performance:

Type of Non-hazardous Waste	Total disposal volume	Unit	Intensity — Total non-hazardous waste disposed per employee
Office paper	59,565	Pages (print-out)	633.67

Our staff and the assigned administrative staff in the workplace collectively take the responsibilities for the waste management in our office, with reference to the established environmental policies, including but not limited to the following:

- Utilising electronic communication where applicable such as e-cards for festival greetings and e-brochures for distributing to customers;
- Promoting the use of recycled paper and toner or environmental friendly materials;
- Using high performance and quality of all-in-one “multi-function printers” that incorporate printer, scanner and copier functions into a single device. This can be shared among different departments in order to reduce the total number of different kinds of devices so as to minimise power consumption and carbon footprint as well as maintenance follow up;
- Redeploying office furniture within the Group where possible to reduce the amount of material going to landfill;
- Sorting recycled waste into appropriate recycle bin, educating employees on sorting methods if needed; and
- Placing appropriate signage on walls and bins, stating what type of waste or recyclable should be placed in the recycle bin.

Through these waste management measures, the employees’ awareness on waste management has been enhanced.

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Discharges into water

We do not consume significant amounts of water through our business activities, and therefore our business activities did not generate material portion of discharges into water during the Reporting Period. Since the wastewater discharged by the Group is discharged into the municipal sewage pipeline network for processing, the amount of water consumption of the Group represents the wastewater discharge volume. The data of wastewater discharge volume will be described in the “Water Consumption” section in Aspect A2. The majority of the water supply and discharge facilities are provided and managed by property management company.

A2. Use of Resources

General Disclosure and KPI

The Group continues with initiatives to introduce resource efficiency and eco-friendly measures to the Group’s operations, and is committed to optimising the use of resources in all of its business operations.

During the operations, electricity and water are frequently consumed, and the Group has established relevant policies and procedures in governing the efficient use of resources, in reference to the objective of achieving higher energy efficiency and reducing the unnecessary use of materials.

Energy Consumption

Energy policy has been developed to set energy conservation as one of the Group’s fundamental policies. All employees must implement the adopted measures, including the purchase of energy-efficient products and services, and assume responsibility for the Group’s overall energy efficiency. By building up an energy management system, we develop and regularly review our energy objectives and targets to continuously enhance the Group’s energy performance. Unexpected high consumption of electricity will be investigated to find out the root cause and take preventive measures.

Summary of Energy Consumption Performance:

Type of Energy	Energy Consumption Volume	Intensity — Total energy consumption per employee (units per employee)
Electricity	72,681 kWh	773.20 kWh

During the Reporting Period, the Group has performed the following measures relating to mitigating emissions:

- Used energy efficient LED lighting to replace energy-inefficient light bulbs by phases;
- Adopted higher energy-efficiency office equipment in our workplace;
- Encouraged our staff to utilise teleconferences and video conferences, to reduce air and GHG emissions related to transportation needed for meetings;
- Posted up green messages on the information portal and message board to appeal for colleagues’ continued support in energy conservation; and

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- Encouraged our staff to participate in campaign/activities relating to the promotion of green environment;

Through these energy conservation measures, the employees' awareness on energy conservation has been enhanced.

Water Consumption

The water consumption of the Group contains mainly of office water consumption for basic cleaning and sanitation. During the Reporting Period, only 76 m³ of water were consumed by the Group and the water consumption per employee was 0.81 m³. We encourage all employees and customers to develop the habit of conserving water consciously. The Group has been strengthening its water-saving promotion, posting water saving slogans, and guiding employees to use water reasonably.

Due to the Group's business nature and operations mainly based in Hong Kong, the issue in sourcing water that is fit for purpose is not relevant to the Group.

Through these water conservation measures, the employees' awareness on water conservation has been enhanced.

Packaging Materials

The Group does not consume significant amounts of packaging materials for its product as it has no industrial production or any factory facilities.

A3. Environment and Natural Resources

General Disclosure and KPI

As an ongoing commitment to good corporate social responsibility, we recognise the responsibility in minimising the negative environmental impact of our business operations, in order to achieve sustainable development for generating long-term values to our stakeholders and community as a whole.

The Group works tirelessly to mitigate the environmental impact of its activities through adopting industry best practices targeted at reduction of natural resources consumption and effective emission management. We regularly assess the environmental risks of our businesses, and adopt preventive measures as necessary to reduce the risks and ensure the compliance with the relevant laws and regulations.

Indoor air quality

Indoor air quality in our workplace is regularly monitored and measured. By adopting air purifying equipment in the workplace as well as conducting regular cleaning of air conditioning system, these measures resulted in maintaining indoor air quality and filtering out pollutants, contaminants and dust particles.

B. SOCIETY

B1. Employment

General disclosure

Human resources are the foundation in supporting the development of the Group. Hence, we established relevant policies to fulfil our vision on people-oriented management and realising the full potential of employees. These policies cover recruitment, compensation, promotion, working hours and rest periods, diversity and equal opportunity, etc.

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During the Reporting Period, the Group was not aware of any material non-compliance with employment-related laws and regulations that would have a significant impact on the Group. The relevant laws and regulations include, but are not limited to, Employment Ordinance and Minimum Wage Ordinance.

Recruitment, Promotion and Remuneration

We apply robust and transparent recruitment processes based on merit selection against the job criteria, and recruit individuals based on their suitability for the position and potential to fulfill the Group's current and future needs.

Our basis for compensation and promotion are job-related skills, qualifications and performances, ensuring that we treat and evaluate employees and applicants in a fair way and compensate employees relative to the industry and local labour markets in which we operate, which consists of competitive level of fixed and variable compensation. Remuneration packages include holidays, annual leave, medical scheme, dental scheme, group insurance, mandatory provident fund and discretionary bonus.

The promotion of the Group's employees are subject to review regularly. The Group has established objective performance indicators for annual performance evaluation. Based on the evaluation results, we offer rewards to employees in encouraging continuous improvement.

Diversity, Equal-Opportunity and Anti-Discrimination

We are committed to creating and maintaining an inclusive and collaborative workplace culture in which all can thrive.

We are dedicated to providing equal opportunity in all aspects of employment and maintaining workplace that are free from discrimination against any individual on the basis of race, religion, colour, gender, physical or mental disability, age, place of origin, marital status, sexual orientation.

With the aim of ensuring fair and equal protection for all employees, we have zero tolerance on sexual harassment or abuse in the workplace in any form.

B2. Health and Safety

General disclosure

We are committed to providing and maintaining a safe and healthy environment for all our employees. The Group has established relevant policies on the prevention and remediation of safety accidents, and detection on potential safety hazards in workplace, so as to maintain a safe working environment.

The Group follows the occupational health and safety guidelines recommended by Labour Department and Occupational Safety and Health Council.

Human Resources and Administration Department ("HRA") takes responsibilities for offices' occupational health and safety and relevant promotions and monitoring. It is responsible for monitoring and reviewing the safety and security management system periodically, and performing regular checking in the office to ensure the safety of employees.

Moreover, first aid boxes are available at easily accessible locations in both office and warehouse. HRA is responsible to ensure the supplies inside the first aid boxes are not expired but still in valid.

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The Group also offers comprehensive health care coverage for our entire employees, including but not limited to health benefits. Health and safety communications are provided to employees to raise awareness of occupational health and safety issues.

During the Reporting Period, the Group was not aware of any material non-compliance with health and safety-related laws and regulations that would have a significant impact on the Group. The relevant laws and regulations include, but are not limited to, Occupational Safety and Health Ordinance and Employees' Compensation Ordinance, etc.

B3. Development and Training

General disclosure

The Group regards our staff as the most important asset and resource. We recognise the valuable contribution our talents make to the continued success of the Group. We are committed to inspiring our human capital towards delivering excellence. This is achieved through development of training strategy that focuses on creating value and serving the needs of our customers, our talents and the society. In light of this, the Group provides regular training, development programmes and training sponsorship for our employees.

To ensure the effectiveness of the training programme, the Group developed relevant policies in controlling the training related procedures. A training plan is developed by management based on the requirements from various departments and employees. Training content is regularly updated to ensure contents are relevant to stakeholders' changing needs such as laws and regulations, market trend, product trend and customer behaviour change. The Group encourages and supports employees to participate in personal and professional training to fulfill the needs of the Group's development. The Group also encourages the culture of sharing knowledge and experience. On the other hand, we provide on-the-job training to the new employees of the Group.

B4. Labour Standards

General disclosure

Child and forced labour are strictly prohibited during the recruitment process as defined by laws and regulations. The Group strictly complies with local laws and conducts recruitment based on the Hong Kong Employment Ordinance. Personal data are collected during the process to assist in the selection of suitable candidates and to verify candidates' personal data. The HRA also ensures identity documents are carefully checked. If violation is involved, it will be dealt with in the light of the circumstances as clearly stated in the Group's Staff Handbook.

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations that would have a significant impact on the Group. The relevant laws and regulations include, but are not limited to Employment Ordinance.

B5. Supply Chain Management

General disclosure

Suppliers of our integrated advertising and media services are primarily artistes, a social media platform, third party production houses and photographers, whereas suppliers of our print media services mainly comprised printers, photographers and book writers in Hong Kong. The Group has maintained long term and stable relationships with major suppliers. All suppliers are evaluated carefully and are subjected to regular monitoring and assessment.

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In view of the increasing environmental concerns in society, the Group is aware of the importance in managing environmental and social risks of its supply chain. The Group has embedded environmental and social consideration in the procurement process and supplier communication. The Group will continue to monitor its supply chain regarding the environmental and social standards.

We have also formulated policies and procedures to ensure that the suppliers could participate in competitions in an open and fair way. The Group should not have differentiated or discriminated treatment on certain suppliers. The procedures included measures to prevent all kinds of business bribery and conflict of interest such as, the avoidance of, employees' personal interest directly or indirectly in or given by the suppliers.

B6. Product Responsibility

General disclosure

The satisfaction of our customers is the cornerstone of the sustainable development of the Group. We are convinced that the success of our clients means the success of our Group, and have been emphasising the customer-centric business philosophy in our operations at all levels of the Group. Therefore, we strive to optimise and improve the quality of products and services according to the requests of the customers.

During the Reporting Period, we were not aware of any incidents of non-compliance with laws and regulations that have a significant impact on the Group, concerning product health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. The relevant laws and regulations include, but are not limited to, Trade Descriptions Ordinance, Copyright Ordinance and Personal Data (Privacy) Ordinance, etc.

Intellectual Property ("IP") Rights

We believe that our brand and intellectual property rights are critical to the success of our Group. We believe that many of our customers and target audience are attracted to us because of our strong brand names and reputation. Our continuing success and growth of both of our print media services and digital media services segments therefore depend on our ability to protect and promote our brands, trademarks, copyrights and other intellectual property rights.

The Group registered a number of trademarks in Hong Kong and branded its business by using "Most" as its brand name. It manages security of its assets such as financial information, IP, or employee details entrusted to the Group by third parties. For any infringement of its IP, the Group will urge infringers to cease such infringement. The HRA of the Group will take further action if infringement continues.

The Group has adopted the following policies and procedures to prevent infringement on third party intellectual property rights:

- Continuing to obtain license from Composers and Authors Society of Hong Kong Limited ("CASH") for the use of melodies and lyrics registered with CASH;

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- Reviewing all creative content published by us by our responsible key personnel before publication and/or distribution. The responsible key personnel should ensure that our Group had obtained the rights and/or permissions to use the relevant photos, songs, lyrics, etc. to be published in our content. Such key personnel include:
 - Our senior editor who reviews the content under advertorial production and advertisement placement;
 - Our publishing manager who reviews all of our magazines and book publications; and
 - Our assistant creative director, digital manager and assistant digital manager who review all our content to be distributed on the Digital Media Platforms; and
- Providing reference training to our staff on copyrights compliance and the function and duties of our responsible personnel on such compliance matters.

Customer Privacy Protection

Visitors of our website at <http://www.tvmost.com.hk/> may choose to register as our members. During the registration process we collect our member's personal information. As such, in carrying out our Group's operations, the Group adheres to the Personal Data (Privacy) Ordinance of Hong Kong and expressly reiterates confidentiality obligations.

We are determined to strengthen the protection of customers' privacy. Our employees are trained to maintain the confidentiality of our customers' information. We also have a data backup system through which our back-up data is stored in different locations to reduce the risk of data loss. We have also implemented firewall, anti-virus and anti-spam solutions for our IT systems to prevent leakage of confidential information, which are upgraded constantly.

Advertising

The Group emphasises the importance of proper advertising and compliance with relevant requirements of media advertisements, such as posters, magazines and online advertising materials. The Group has established relevant policies and procedures regarding to it. The Group also timely responds to feedbacks from audiences or the public. The Group strictly complies with all relevant laws and regulations regarding the proper advertising.

B7. Anti-Corruption

General disclosure

The Group does not tolerate any corruptions, frauds and all other behaviours violating work ethics. The Group values and upholds integrity, honesty and fairness in how we conduct business.

We have established relevant policies to help to define appropriate methods in handling conflict of interests, accepting advantages, leakage of confidential information, embezzlement of the Group's assets in one's position, fraudulent financial statements, etc. to comply with the relevant laws and regulations.

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To further mitigate business frauds, Audit Committee is also responsible for continual evaluation of the Group's internal control effectiveness, detecting potential deficiency, and identifying areas of improvement. Audit report is distributed to the responsible departments for the timely remediation. The Board of Directors and the Audit Committee will supervise and review the implementation and effectiveness of the Whistleblowing Policy on a regular basis.

The Group has also implemented a whistleblowing policy which allows all employees of the Group as well as independent third parties (e.g. customers, suppliers, contractors, etc.) who deal with any employees to report any possible improprieties, misconducts, malpractices or irregularities in matters of financial reporting, internal control or other matters to the Board of Directors or the Audit Committee anonymously. Reports and complaints received will be handled in a prompt and fair manner. Such policy also aims at protecting whistleblowers from unfair dismissal, victimisation and unwarranted disciplinary actions, the identity of the whistleblower will be kept confidential where possible. Any person who is found to have victimised or retaliated against those who have raised concerns under this policy will be subjected to disciplinary sanctions. In some cases, the Group might need to refer the case to the competent authorities.

During the Reporting Period, the Group did not note any material non-compliance with the relevant laws and regulations of bribery, extortion, fraud and money laundering. The relevant laws and regulations include, but are not limited to, Prevention of Bribery Ordinance, etc.

B8. Community Investment

General disclosure

The Group is committed to support the public by means of social participation and contribution as part of its strategic development, and to nurture the corporate culture and practices of corporate citizen in the daily work life throughout the Group. We would embrace the human capital into the social management strategies to sustain our corporate social responsibility as a part of the strategic development of the Group. Our employees are encouraged to donate to recognised charitable institutions in order to help grass-roots community or those in need, so that they can gain education and care.

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Subject Areas, Aspects,

General Disclosures

and KPIs

Description

Section/Statement

Aspect A1: Emissions

General Disclosure

Information on:

Emissions

(a) the policies; and

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

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Subject Areas, Aspects, General Disclosures and KPIs

	Description	Section/Statement
KPI A1.1 ("Comply or explain")	The types of emissions and respective emissions data.	Emissions — Air Emission, Greenhouse Gas Emission
KPI A1.2 ("Comply or explain")	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity.	Emissions — Greenhouse Gas Emission
KPI A1.3 ("Comply or explain")	Total hazardous waste produced (in tonnes) and, where appropriate, intensity.	Emissions — Waste Management (not applicable — explained)
KPI A1.4 ("Comply or explain")	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.	Emissions — Waste Management
KPI A1.5 ("Comply or explain")	Description of measures to mitigate emissions and results achieved.	Emissions — Greenhouse Gas Emission
KPI A1.6 ("Comply or explain")	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	Emissions — Waste Management

Aspect A2: Use of Resources

General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
KPI A2.1 ("Comply or explain")	Direct and/or indirect consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity.	Use of Resources — Energy Consumption
KPI A2.2 ("Comply or explain")	Water consumption in total and intensity.	Use of Resources — Water Consumption
KPI A2.3 ("Comply or explain")	Description of energy use efficiency initiatives and results achieved.	Use of Resources — Energy Consumption
KPI A2.4 ("Comply or explain")	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Use of Resources — Water Consumption
KPI A2.5 ("Comply or explain")	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources — Packaging Materials (not applicable — explained)

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Subject Areas, Aspects, General Disclosures and KPIs

Description

Section/Statement

Aspect A3: The Environment and Natural Resources

General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	The Environment and Natural Resources
KPI A3.1 ("Comply or explain")	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources — Indoor Air Quality

Aspect B1: Employment

General Disclosure	Information on:	Employment
	(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.	

Aspect B2: Health and Safety

General Disclosure	Information on:	Health and Safety
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	

Aspect B3: Development and Training

General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
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Subject Areas, Aspects, General Disclosures and KPIs

	Description	Section/Statement
Aspect B4: Labour Standards		
General Disclosure	Information on:	Labour Standards
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
Aspect B6: Product Responsibility		
General Disclosure	Information on:	Product Responsibility
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	
Aspect B7: Anti-corruption		
General Disclosure	Information on:	Anti-corruption
	(a) the policies; and	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	
Aspect B8: Community Investment		
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

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