

AB BUILDERS GROUP LIMITED 奧邦建築集團有限公司

(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 : 1615



Environmental, Social And Governance Report
2018 環境、社會及管治報告

CONTENTS

About Us	2
About this Report	3
Stakeholder Engagement and Materiality Assessment	4
Operating Practices	5
Employee Care	8
Environmental Protection	12
Appendix – ESG Reporting Guide Index	17

ABOUT US

AB Builders Group Limited (“we” or the “Company”) with its subsidiaries (collectively, the “Group”), is an established construction contractor with over 20 years of operation in Macau. Our scope of service covers structural works, including substructure and superstructure works (such as foundation works, basement works, piling and pile cap works, and construction of high-rise buildings), and fitting-out works of our subsidiary – San Fong Seng Construction & Engineering Co., Limited. Customers of the Group include, but are not limited to, hotel and casino owners, property developers, Macau Government and main contractors of construction projects in Macau. Over the years, the Group delivered many landmark construction projects for hotels and casinos, department stores, residential and commercial buildings in Macau.

We strongly believe that sustainable development plays an important role in maintaining the Group’s business growth and development. In view of this, the Group actively shoulders its environmental and social responsibilities and gradually integrates sustainable development into the entire business value chain with a view to creating long lasting value for employees, the environment and the community in which it operates. The Group’s corporate social responsibility strategy focuses on three areas, namely, employee care, environmental protection and operating practices. We will also continue to strengthen our corporate governance and communication with stakeholders to better understand their needs and expectations so as to optimize our existing policies, management procedures and measures.



ABOUT THIS REPORT

REPORTING SCOPE AND REPORTING STANDARDS

This report is the first Environmental, Social and Governance (“ESG”) report (the “Report”) of the Group and has been prepared in accordance with the “comply or explain” provisions of the “ESG Reporting Guide” set out in Appendix 27 to the Rules Governing the Listing of Securities issued by the Stock Exchange of Hong Kong Limited (the “HKEX”), with a view to summarizing the Group’s ESG performance from January 1, 2018 to December 31, 2018 (the “Reporting Year” and “2018”). The scope of the Report covers the Group’s major operating revenue activities under direct management and control, including construction projects in Macau. The Report has been passed and approved by the Board of Directors.

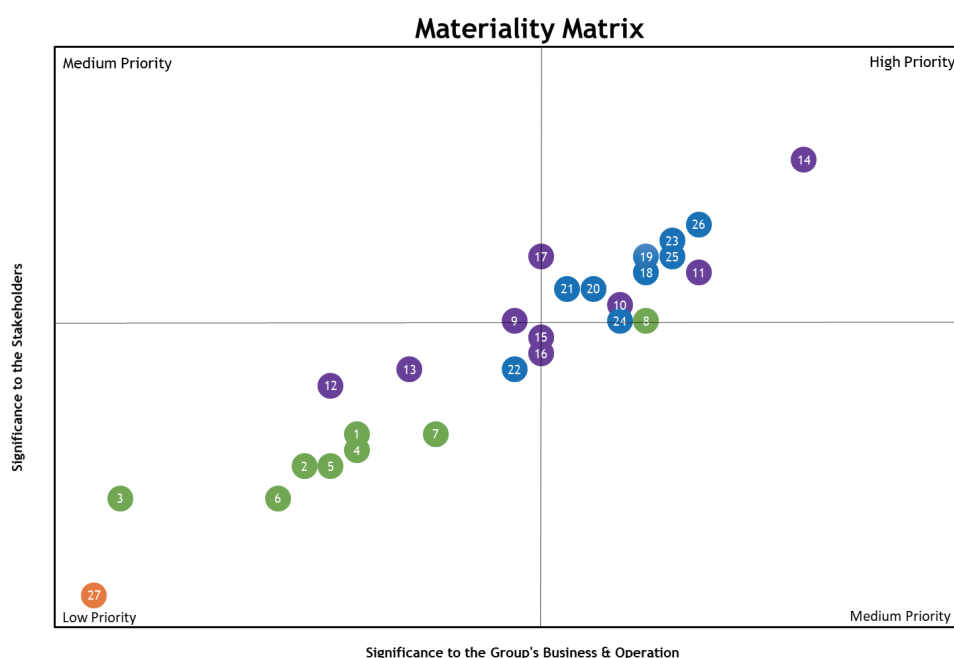
Through this Report, we aim to present the Group’s efforts and performance in sustainable development over the past year to relevant stakeholders, and to enhance their confidence in us so as to maintain our competitiveness in the industry. Going forward, the Group will continue to take the initiative to implement sustainable development policies and integrate sustainable development into its operational business model.

FEEDBACK

If you have any comments on this Report or our performance on sustainable development, please contact us through the following email address to improve our sustainable development policy: info@abbuildersgroup.com.

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

We attach great importance to communication with stakeholders and understand their needs and expectations through different channels, thus assisting the Group in improving the existing management system and formulating future strategies to promote the sustainable development of the Group. In order to further identify the importance of different ESG issues, we have issued an online questionnaire, inviting internal and external stakeholders to express their opinions on the materiality of 27 issues to business operations and stakeholders, which covers topics as labour treatment, environmental protection, supply chain management, product and service provision and community investment. According to the results of the questionnaire, we have obtained the following materiality matrix:



High Materiality	Medium Materiality	Low Materiality
10 Labour Relations	8 Environmental Compliance	1 Air Emissions
11 Talent Retention	9 Labour Rights	2 Greenhouse Gas Emissions
14 Occupational Health and Safety	15 Employee Training	3 Climate Change
18 Customer Satisfaction	16 Employee Development	4 Energy Efficiency
19 Customer Service Quality and Complaint Handling	17 Prohibition of Child Labour and Forced Labour	5 Use of Water Resources and Effluents
20 Health and Safety of Customers	24 Supply Chain Management	6 Use of Materials
21 Marketing and Labelling of Products and Services		7 Waste Management
23 Customer Privacy and Data Confidentiality		12 Diversity and Equal Opportunities
25 Business Ethics		13 Anti-discrimination
26 Socio-economic Compliance		22 Intellectual Property Rights
		27 Social Contribution

We have defined issues that are material to the Group and stakeholders, and will implement corresponding policies and management so as to focus resources on these issues and respond to stakeholders' concerns and expectations. We will continue to collect stakeholder opinions in the future to improve our ESG performance.

QUALITY MANAGEMENT

Adhering to the vision of becoming one of the top construction contractors in Macau, we are committed to creating maximum value for the Company. In order to provide customers with comprehensive and quality services, we have established an ISO9001:2015 certified quality management system as a framework to meet the needs and expectations of customers, stakeholders and other interested parties more systematically.

Our strategic orientation is to maintain close cooperation with customers, subcontractors, suppliers and other relevant parties to provide the most trustworthy products and services. We are committed to achieving high-level results consistent with our goals. The following are our quality policies:

- To comply with applicable regulatory standards and codes, and comply with all laws and regulations related to our business
- To meet the requirements of customers by providing the most reliable services and quality solutions, and to achieve customer satisfaction through in-depth communication
- To provide a safe working environment, including sufficient safety facilities, personal protective equipment and other resources as well as applicable training, so that our employees can provide quality services
- To establish a framework of environmental and safety indicators, protect the environment, utilize resources, reduce and prevent pollution, and consider product life cycle
- To gradually and continuously improve the performance of the integrated management system in terms of quality, environment, safety and health, and to strictly review all aspects of quality objectives to ensure that they are in line with our values

During the Reporting Year, the Group was not aware of any violations of laws and regulations that had a material impact on our operations in relation to the health and safety, advertising, labelling and remedies of the products and services provided.



OPERATING PRACTICES

PROTECTING CUSTOMER PRIVACY

The Group is committed to protecting the privacy of customers, carrying out its confidentiality obligations and complying with all relevant laws and regulations relating to the protection of customers' data privacy. Without authorization, employees are prohibited from disclosing any data related to the Company's transactions or operations, trade secrets and data of customers and suppliers to third parties during and also after their employment. For employees who possess material confidential information, a confidentiality agreement must be signed after they leave the Company to ensure that employees are clearly aware of the significance of protecting customer privacy and maintaining business secrets. In the "Staff Manual" distributed to every employee, we also clearly set out the confidentiality obligations of employees. If employees violate relevant work discipline, they shall be investigated for relevant legal responsibilities. During the Reporting Year, the Group was not aware of any violation of laws and regulations that had a material impact on our operations in relation to customer data privacy.

ANTI-CORRUPTION

The Group advocates professional ethics that are compliance, clean and efficient governance, integrity and dedication. Therefore, we adopt a zero-tolerance attitude towards any form of corruption, bribery, extortion, fraud and money laundering. We have formulated the "Anti-Fraud Management System" and "Anti-Money Laundering Management System" in accordance with our business objectives, laws, regulations, rules and requirements of the securities and exchange market and regulatory agencies, and in combination with the actual situation of the Group, so as to standardize the professional behaviours of all employees of the Group, including directors, senior and middle management personnel and ordinary employees, and establish a good atmosphere of integrity, diligence and professionalism. Employees are not allowed to ask for or accept any benefits from business affiliated companies, such as gifts, money and other forms of entertainment in their daily work. When dealing with business affiliated companies, they should adhere to laws and proper professional ethics. New employees are also required to take anti-fraud training, laws and regulations, as well as integrity and moral education, so that all employees are aware of the Group's serious attitude towards preventing fraud and consciously strive to improve the anti-corruption culture.

The Group's anti-corruption work mainly includes: advocating a corporate culture of honesty and integrity, assessing fraud risks, establishing specific control mechanisms and a permanent anti-fraud agency to receive, investigate, report and put forward suggestions for improvement, as well as accepting supervision from the Board of Directors and the Audit Committee. Employees can report misconduct anonymously or under their real name through the complaint hotline and email. We undertake to launch the investigation within two working days. Internal Control Officer shall not disclose personal information of whistle-blower for any reason. If the information of the whistle-blower is disclosed, the Group should protect the personal and property safety of the whistle-blower as far as possible, and investigate the related responsibilities of the personnel who leaks the relevant information.

Similarly, we require the suppliers and subcontractors not to bribe the employees of the Group in any way. In the investigation of new suppliers, we need to know whether the suppliers have anti-corruption policies and how they implement them and require them to be consistent with the anti-corruption policies of the Group. During the Reporting Year, the Group was not aware of any violations of laws and regulations that had a material impact on our operations in relation to bribery, extortion, fraud and money laundering.

OPERATING PRACTICES

SUPPLY CHAIN MANAGEMENT

The Group believes that maintaining good long-term cooperation with suppliers and subcontractors and proper and effective management of the supply chain will help the Group to continue to maintain high-quality services. Our main suppliers are construction materials suppliers. In the selection process of suppliers, in addition to conducting basic business background and business qualification surveys of potential suppliers, we have added a number of criteria to be considered including price, quality standards, business model, professional certification and other factors. We have also implemented a set of procurement procedures to ensure fairness and impartiality in the bidding process and to maintain a level playing field for suppliers and subcontractors by adopting the principle of “shopping around for the best deal”. In order to further ensure the quality of products and services provided by existing suppliers and subcontractors, we conduct annual performance evaluation and score their performance according to the criteria of product or service quality, delivery punctuality, after-sales service and professional capacity. If the performance is not good enough, the bidding qualification shall be suspended, and the partner qualification can only be reinstated after a successful reassessment.

EMPLOYEE CARE

Through strengthening staff training and promoting employee well-being, we are committed to improving employee satisfaction with the Group and strive to establish a harmonious and safe working environment for our employees. The Group will continue to review the current level of remuneration and benefits, training and career development system of employees, so as to optimize the strategy and direction of talent management and maintain harmonious labour relations and competitiveness in the industry.

OCCUPATIONAL HEALTH AND SAFETY

We are committed to safeguarding the safety and health of our employees. We comply with the relevant laws and regulations of the Macau Government, strictly abide by the safe production regulations of the construction industry in construction projects, implement the policy of “safety first and prevention-oriented” throughout construction, and provide sufficient resources to maintain a safe working environment. The Group’s building construction and fine fitting-out projects have been certified by OHSAS 18001:2007 Occupational Health and Safety Management System.

The Group’s “Project Safety Assurance Measures” guides us in managing potential health and safety hazards and risks. In order to achieve the safety objectives, “Five-No Target” (no deaths, no major injuries, no major mechanical accidents, no fire, no poisoning) and control minor injuries within 1%, we have set up a production safety organization and management framework to clarify the safety responsibilities of all departments and personnel in positions. The safety management team consists of the project manager, technical chief engineer, site manager, safety officer, project supervisor and equipment officer, and is responsible for the safety management of projects. The project safety officer is responsible for the daily safety supervision, inspection and management of the project under the leadership of the project manager and the quality and safety department. The construction site carries out regular and irregular safety management inspections to prevent accidents such as being struck by objects, electric shock and mechanical injury, focusing on aspects such as electrical circuits, mechanical power, and operational violations. The hidden dangers of accidents found in inspections shall be rectified within a time limit, and the quality and safety department of the project shall carry out follow-up inspections. All construction personnel entering construction sites shall take necessary safety protection measures and insist on using safety helmets, safety belts and safety nets.



EMPLOYEE CARE

In addition, we actively strengthen employee safety education. All staff (including subcontractors) must receive the Group's Project Safety Induction Training before starting to work. The training covers the use of personal protective equipment, inherent hazards on the project site, emergency procedures and first aid facilities, etc. We frequently carry out various forms of safety activities to improve the safety awareness and self-protection awareness of employees. Through the establishment of a strict safety management system, we implement the management method which links safe production to economic benefits.

At the same time, we require the employed subcontractors to carry out the same project safety measures. During the Reporting Year, the Group was not aware of any violation of laws and regulations that had a significant impact on our operations in relation to the provision of a safe working environment and the protection of employees from occupational hazards.

EMPLOYMENT STANDARDS AND BENEFITS

We adopt the employment concept of "stressing both moral integrity and professional ability, with added emphasis on integrity, and assignment on the basis of merit and skill". In the process of recruitment, promotion, performance evaluation and remuneration determination, we will only make evaluation according to the objective factors such as employees' abilities, qualifications and skills, so as to ensure that all employees are treated equally and are not discriminated against in any form due to gender, race, age, disability, marital status or other non-work related reasons, thus establishing a fair, mutually respectful and diversified working environment. At the same time, we actively prevent child labour and forced labour. In the recruitment process, we ensure that employees have reached the legal working age and are free to choose their careers on a voluntary and equal basis.

As a responsible enterprise, our employees not only enjoy competitive remuneration, statutory holidays and paid annual leave, but we also provide them with different benefits, including sick leave, personal leave, maternity leave, work injury leave and other allowances (e.g. transportation, accommodation, communication, etc.). We also do not encourage employees to work overtime. If they work overtime due to special circumstances, they need the prior approval of the project manager, and employees also enjoy extra allowance for overtime work. In order to reward the efforts of the employees, according to the actual attendance rate and assessment results of the employees throughout the year, the Company gives year-end bonus to the employees with outstanding performance, share the results with the employees, and encourage the employees to work more actively so as to improve the morale of the work force. During the Reporting Year, the Group was not aware of any violations of laws and regulations that had a significant impact on our operations in relation to remuneration and termination of employment, recruitment and promotion, working hours, holidays, equal opportunities, diversity, anti-discrimination, child labour, forced labour and other treatment and benefits.

EMPLOYEE CARE

EMPLOYEE DEVELOPMENT AND TRAINING

Adhering to the management concept of “selecting and training talents”, the Group is committed to promoting the personal development of its employees and building a learning team. The knowledge, skills and ideas of employees are improved through continuous learning, and their talents and values are brought into full play, so as to continuously enhance the core competitiveness of the Group and individuals.

During the probationary period, all new recruits will receive induction training to understand the Group’s culture, business objectives, concepts and rules and regulations, so as to become more familiar with the working environment and integrate into the staff more quickly. The training includes an introduction to the organizational structure, an overview of the Group’s culture, basic business processes and knowledge, labour standards and anti-corruption practices. In addition, we provide various types of trainings according to the training needs of various departments and the positions of our staff, through courses as the Macau Labour Law, the Assistant Safety Supervisor and the Macau Red Cross First-Aid, so as to improve the management ability and professional knowledge and skills of employees. In addition to providing internal training opportunities, we also encourage our employees to participate in external trainings and provide funding for external training courses.

HARMONIOUS WORKING ENVIRONMENT

We emphasize a harmonious and cohesive working environment, sharing knowledge and experience, learning from each other, respecting and loving each other, integrating into team, and creating maximum joint force. In order to strengthen the team spirit, we organize a series of team activities, enhancing the relationship between employees, building a sense of belonging, and letting employees pause their work to strike a work-life balance.



EMPLOYEE CARE

In December, we organized a three-day and two-night trip to Shunde Lunjiao, Daliang, Zhongshan and Quanlin. In addition to enjoying Shunde food and visiting different scenic spots, employees also had friendly chats and enjoyed a pleasant group trip. Among them, we conducted a day of extended experiential training, gained personal experience and perception through different challenge activities, and reached consensus through communication with team members, and then created theoretical explanations or conclusions through reflection and summary, and at the end, put those theoretical explanations or conclusions into to practice.

GIVING BACK TO SOCIETY

We are fully aware of our corporate social responsibilities and committed to having a positive impact on the community and making contributions. In order to give back to the community, we actively participate in and encourage our employees to participate in public welfare activities. Going forward, the Group will continue to look for more opportunities to contribute to the society.

ENVIRONMENTAL PROTECTION

The business operations of the Group certainly involve consumption of energy, water and other natural resources, as well as emissions and waste. Therefore, our project team is committed to ensuring that environmental damage of projects is minimized in planning, design and day-to-day operational monitoring. We have established an ISO14001:2015 certified environmental management system, incorporated environmental considerations into our construction operations, complied with relevant local environmental laws and regulations, and adopted different initiatives in our existing business scope so as to enable the effective use of resources and reduce energy use and waste generation in the operation of the business. During the Reporting Year, the Group was not aware of any violations of laws and regulations that had a significant impact on our operations in relation to emissions of gas and greenhouse gases, discharge to water and land, generation of hazardous and non-hazardous waste.

At the same time, we are committed to raising the environmental awareness of our employees and reminding them to pay more attention to our living environment. To this end, we arrange non-periodical training or activities on environmental protection so that our employees become more familiar with our environmental initiatives.



ENVIRONMENTAL PROTECTION

WASTE MANAGEMENT

The Group has established and implemented a waste classification policy to ensure that all wastes are treated, stored, collected, transported and disposed of in an environmentally friendly and compliant manner. In view of the fact that the disposal requirements for hazardous and non-hazardous waste are different, all wastes are classified for separate treatment. Hazardous waste such as scrap metal and chemical waste are stored in designated areas and disposed of by qualified collectors. During the Reporting Year, the Group produced a total of 6.38 tons of hazardous waste with an intensity of 0.03 tons (per full-time employee).

Hazardous Waste	Unit	2018
Scrap Metal	ton	5.89
Chemical Waste	ton	0.49
Total	ton	6.38
Intensity	ton (per full-time employee)	0.03

In view of the nature of the Group's business, certain construction waste, waste paper and domestic waste are generated in the course of our construction. The Group employs qualified waste disposal operators to collect and remove its construction waste and non-recycled materials are classified and delivered to the public landfill reception areas. During the Reporting Year, the Group generated a total of 395.76 tons of non-hazardous waste with an intensity of 1.69 tons (per full-time employee).

Non-hazardous Waste	Unit	2018
Domestic Waste	ton	4.60
Waste Paper	ton	17.14
Concrete	ton	300.50
Glass	ton	0.52
Gypsum Board	ton	73.00
Total	ton	395.76
Intensity	ton (per full-time employee)	1.69

ENVIRONMENTAL PROTECTION

USE OF RESOURCES

In order to utilize resources effectively, the Group has formulated a number of measures to reduce waste and avoid excessive use of valuable resources including water, electricity, energy usage and office paper, as well as reduce the carbon footprint generated by the Group's operations in addition to unnecessary operating costs. We aim to create a comfortable working environment and implement the environmental concept of energy conservation and emission reduction in the daily operational details.

Saving Electricity

- Selecting energy-saving and efficient equipment
- Making full use of natural light and turn off unused lighting systems
- Reminding employees to turn off the power and monitor of personal computers after work
- Setting AC temperature at 24 to 26°C

Saving Water

- Using water-saving utensils
- Appropriate control of water flow
- Repairing timely when there is water dripping, spraying and leaking

Reducing Waste Paper

- Using electronic forms of announcements and notices etc. instead of paper
- Reminding employees to print and copy only when needed
- Recycling single-sided printed papers for reuse

Vehicle Usage

- Minimising unnecessary transportation
- Ensuring vehicle safety and proper fuel consumption, reducing greenhouse gas emissions and energy use
- Carrying out regular repair and maintenance

During the Reporting Year, the Group consumed a total of 61,964.59 kWh of electricity, 2,302 litres of unleaded petrol, 140 litres of diesel, 3,075.09 cubic metres of water and 3.55 tons of paper.

ENVIRONMENTAL PROTECTION

Energy	Unit	2018
Electricity	kWh	61,964.59
Intensity	kWh (per full-time employee)	264.81
Vehicle fuel – unleaded gasoline	Litre	2,302.00
Intensity	Litre (per full-time employee)	9.84
Vehicle fuel – Diesel	Litre	140.00
Intensity	Litre (per full-time employee)	0.60
Water ¹	Cubic metre	3,075.09
Intensity	Cubic metre (per full-time employee)	13.14
Office Paper	ton	3.55
Intensity	ton (per full-time employee)	0.02

In addition, the operations of the Group also involve consumption of packaging materials. During the Reporting Year, the Group used a total of 26.97 tons of packaging materials with an intensity of 0.12 tons (per full-time employee).

Packaging Materials	Unit	2018
Cardboard box	ton	6.50
Wooden box	ton	17.50
Tape	ton	0.27
Wooden board	ton	0.70
Metal	ton	2.00
Total	ton	26.97
Intensity	ton (per full-time employee)	0.12

AIR EMISSIONS AND GREENHOUSE GASES

The Group's main air emissions come from construction and fitting-out projects and vehicle emissions. We are committed to controlling the sources of emissions, such as sprinkling water on construction sites and using dustproof canvas to reduce dust diffusion and the use of non-road moving machines with certified labels. During the Reporting Year, the air emission data of the Group are as follows:

Air Emission ²	Unit	2018
Nitrogen oxides	kg	1.72
Sulphur oxides	kg	0.04
Particles	kg	0.43
Dust	kg	4.10

¹ The Group has no major problem in finding suitable water sources.

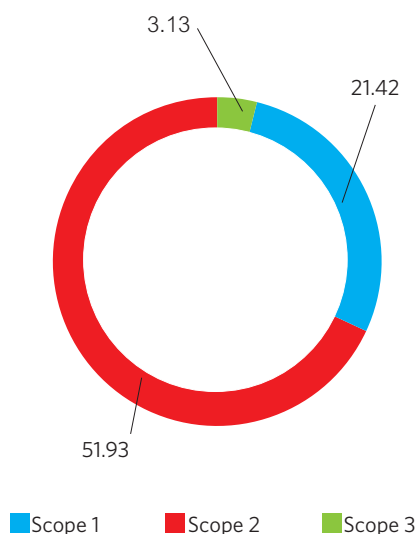
² Air emissions data are only for emissions from road vehicles with mileage records and emissions from construction and fitting-out projects.

ENVIRONMENTAL PROTECTION

The Group's greenhouse gas emissions in its daily operations mainly come from the use of purchased electricity, vehicle fuel use and business air travel. During the Reporting Year, the Group's greenhouse gas emissions totalled 76.48 tons of carbon dioxide equivalent with an intensity of 0.33 tons of carbon dioxide equivalent (per full-time employee). We will continue to look for opportunities to reduce carbon emissions and promote the concept of green operation.

Greenhouse Gas Emissions ³	Unit	2018
Scope 1 ⁴	tCO ₂ e	21.42
Scope 2 ⁵	tCO ₂ e	51.93
Scope 3 ⁶	tCO ₂ e	3.13
Total	tCO ₂ e	76.48
Intensity	tCO ₂ e (per full-time employee)	0.33

2018 Greenhouse Gas Emissions (tCO₂e)



NOISE CONTROL

We are committed to reducing the impact on the surrounding environment, including neighbouring communities, the public, employees and contractors. Therefore, we add sound insulation equipment when necessary, hoping to reduce noise emissions from the sources. In addition, we provide all workers exposed to noise with protective equipment to protect their hearing. We also provide them with relevant trainings to guide them to know how to use the equipment correctly.

³ Greenhouse gas emissions are estimated by reference to the "Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Public Use) in Hong Kong" issued by the Environmental Protection Department and the Electrical and Mechanical Services Department.

⁴ Scope I: Direct greenhouse gas emissions come from the burning of fuel in vehicles for the purpose of corporate operation and from the use of refrigerants.

⁵ Scope II: Energy indirect greenhouse gas emissions come from the use of purchased electricity during the Group's business operation.

⁶ Scope III: Other indirect greenhouse gas emissions come from business air travels by the Group's employees.

APPENDIX – ESG REPORTING GUIDE INDEX

ESG Reporting Guide: Subject Areas, Aspects, General Disclosures and KPIs		Other Remarks
Subject Area A: Environmental		
A1: Emissions	Information on <ul style="list-style-type: none"> the policies; and 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.	For details, please see the section “Environmental Protection – Waste Management, Air Emissions and Greenhouse Gases”
KPI A1.1	The types of emissions and respective emissions data.	For details, please see the section “Environmental Protection – Air Emissions and Greenhouse Gases”
KPI A1.2	Greenhouse gas emissions in total (in tons) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	For details, please see the section “Environmental Protection – Air Emissions and Greenhouse Gases”
KPI A1.3	Total hazardous waste produced (in tons) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	For details, please see the section “Environmental Protection – Waste Management”
KPI A1.4	Total non-hazardous waste produced (in tons) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	For details, please see the section “Environmental Protection – Waste Management”
KPI A1.5	Description of measures to mitigate emissions and results achieved.	For details, please see the section “Environmental Protection – Waste Management, Air Emissions and Greenhouse Gases”
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved.	For details, please see the section “Environmental Protection – Waste Management”
Subject Area A: Environmental		
A2: Use of Resources	Policies on the efficient use of resources, including energy, water and other raw materials.	For details, please see the section “Environmental Protection – Use of Resources”
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).	For details, please see the section “Environmental Protection – Use of Resources”

APPENDIX – ESG REPORTING GUIDE INDEX

ESG Reporting Guide: Subject Areas, Aspects, General Disclosures and KPIs		Other Remarks
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	For details, please see the section "Environmental Protection – Use of Resources"
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	For details, please see the section "Environmental Protection – Use of Resources"
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	For details, please see the section "Environmental Protection – Use of Resources"
KPI A2.5	Total packaging material used for finished products (in tons) and, if applicable, with reference to per unit produced.	For details, please see the section "Environmental Protection – Use of Resources"
A3: The Environment and Natural Resources	Policies on minimising the issuer's significant impact on the environment and natural resources.	For details, please see the section "Environmental Protection – Use of Resources, Noise Control"
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	For details, please see the section "Environmental Protection – Use of Resources, Noise Control"
Subject Area B: Social		
B1 Employment	<p>Information on:</p> <ul style="list-style-type: none"> – the policies; and – compliance with relevant laws and regulations that have a significant impact on the issuer <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p>	For details, please see the section "Employee Care – Employment Standards and Benefits"

APPENDIX – ESG REPORTING GUIDE INDEX

ESG Reporting Guide: Subject Areas, Aspects, General Disclosures and KPIs		Other Remarks
B2 Health and Safety	Information on: <ul style="list-style-type: none"> the policies; and 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.	For details, please see the section “Employee Care – Occupational Health and Safety”
B3 Development and Training	Policies on improving employees’ knowledge and skills for discharging duties at work. Description of training activities.	For details, please see the section “Employee Care – Employee Development and Training”
B4 Labour Standards	Information on: <ul style="list-style-type: none"> the policies; and compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	For details, please see the section “Employee Care – Employment Standards and Benefits”
Subject Area B: Social		
B5 Supply Chain Management	Policies on managing environmental and social risks of the supply chain.	For details, please see the section “Operating Practices – Supply Chain Management”
B6 Product Responsibility	Information on: <ul style="list-style-type: none"> the policies; and 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.	For details, please see the section “Operating Practices – Quality Management, Protecting Customer Privacy”

APPENDIX – ESG REPORTING GUIDE INDEX

ESG Reporting Guide: Subject Areas, Aspects, General Disclosures and KPIs		Other Remarks
B7 Anti-corruption	<p>Information on:</p> <ul style="list-style-type: none"> - the policies; and - compliance with relevant laws and regulations that have a significant impact on the issuer <p>relating to bribery, extortion, fraud and money laundering.</p>	For details, please see the section “Operating Practices – Anti-corruption”
B8 Community Investment	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.	For details, please see the section “Employee Care – Giving Back to Society”

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