



China Star Entertainment Limited

(Incorporated in Bermuda with limited liability)

Stock Code: 326

2020

Environmental, Social and Governance Report

TABLE OF CONTENTS

TABLE OF CONTENTS	1
REPORTING APPROACH	2
REPORTING PERIOD	2
REPORTING SCOPE	2
REPORTING STANDARDS	2
REPORTING PRINCIPLES	3
REPORT ASSURANCE	3
FEEDBACK CONTACT	3
ABOUT CHINA STAR	4
FILM RELATED BUSINESS OPERATIONS	4
PROPERTY DEVELOPMENT AND INVESTMENT OPERATIONS	4
RESTAURANT OPERATIONS	5
OUR APPROACH TO SUSTAINABILITY	6
SUSTAINABILITY GOVERNANCE	6
RISK MANAGEMENT	6
SUSTAINABILITY STRATEGY	7
SUPPORTING THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS	8
STAKEHOLDER ENGAGEMENT	9
MATERIALITY ASSESSMENT	10
QUALITY SERVICES	12
CORPORATE VALUES AND ETHICS	12
FOOD SAFETY AND QUALITY	14
PROPERTY QUALITY ASSURANCE	15
SUPPLY CHAIN MANAGEMENT	16
DEDICATED WORKFORCE	18
OCCUPATIONAL HEALTH AND SAFETY	18
EMPLOYMENT PRACTICES	19
LABOR STANDARDS	21
TRAINING AND DEVELOPMENT	21
COMMUNITY CONTRIBUTIONS	22
GREEN OPERATIONS	23
WASTE MANAGEMENT	23
EMISSION MANAGEMENT	24
RESOURCE MANAGEMENT	25
LAWS AND REGULATIONS COMPLIANCE	26
PERFORMANCE DATA SUMMARY	28
HKEX ESG GUIDE CONTENT INDEX	31

REPORTING APPROACH

China Star Entertainment Limited (hereinafter referred to as the “Company” or “China Star”, together with its subsidiaries, the “Group”), is pleased to present its Environmental, Social and Governance (“ESG”) Report (the “Report”). The purpose of this Report is to communicate the Group’s visions, commitments, policies, and performances relating to material ESG issues. In doing so, our valued stakeholders will better comprehend the Group’s sustainability progression and direction.



REPORTING PERIOD

This Report provides an overview of the Group’s ESG performances during the reporting period of 1 January 2020 to 31 December 2020 (the “Reporting Period”).



REPORTING SCOPE

This Report focuses on the Group’s operations that contribute to material ESG impacts, including property investment and development in Macau, restaurant operations in Hong Kong, as well as our offices in Hong Kong and Macau. The scope of the Report was determined based on the materiality of the operations towards the Group and was subsequently confirmed by management.



REPORTING STANDARDS

This Report is prepared in accordance with the “Comply or Explain” and “Recommended Disclosures” provisions of the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) under Appendix 27 of the Main Board Rules Governing the Listing of Securities (the “Listing Rules”), as set out by The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

REPORTING PRINCIPLES



Materiality	Following a comprehensive stakeholder engagement process and materiality assessment, this Report is structured based on the materiality of environmental and social issues. For more information, please refer to subsections “Stakeholder Engagement” and “Materiality Assessment” under section “Our Approach to Sustainability”.
Quantitative	In order to evaluate and validate the Group’s ESG policies and management systems, this Report discloses relevant key performance indicators (“KPIs”) and quantitative information from the headquarter office and restaurant operations in Hong Kong, as well as the Macau office. As the Group is not directly involved in the construction operations of its property development and investment project in Macau, we do not exert direct control over its environmental and social performance.
Balance	This Report provides an unbiased overview of the Group’s performances and areas of improvement.
Consistency	This Report adopts methodologies that are consistent with previous year, which allows for meaningful comparisons of ESG data over time. Changes to the methods, KPIs used, or any other relevant factors affecting a meaningful comparison shall be fully disclosed

REPORT ASSURANCE



All information published in this Report is compiled based on existing policies, practices, and official documents or reports. It is endorsed and approved by the Board of Directors (the “Board”), who is responsible for strategizing and managing ESG matters of the Group.

FEEDBACK CONTACT



We welcome your feedback on our Report and other sustainability related matters. Please share your views with us at mail@chinastar.com.hk. For more information regarding our corporate governance and financial performance, please refer to our 2020 Annual Report.

ABOUT CHINA STAR

During the Reporting Period, China Star specialized in (i) film related business operations; (ii) property development and investment operations; and (iii) restaurant operations.



FILM RELATED BUSINESS OPERATIONS

For over 20 years, the Group has been engaged in the film business. This business segment largely involves the investment, production, distribution and licensing of films and television drama series, as well as the provision of film related services, including artist management services.

During the Reporting Period, storyboards for a few films (including television drama series) have been prepared for further feasibility assessments. With that said, following the outbreak of Coronavirus Disease 2019 (“COVID-19”), all film productions have been temporarily suspended. The Group has not participated in any film shootings nor distributed or produced any new film. COVID-19 has certainly posed significant unforeseen challenges to the film industry, nevertheless, we will continue to pay close attention to the development of the outbreak and evaluate its impact towards our film operations.



PROPERTY DEVELOPMENT AND INVESTMENT OPERATIONS

The Group currently has two projects under development in Macau, namely (i) the combined site at Lot 6C, Lot 6D and Lot 6E at Zona de Aterros do Porto Exterior, Macau, which is named as “Tiffany House” (the “Project Tiffany House”); and (ii) Lot C7 do Plano de Urbanizacao da Baia de Praia Grande, located in the Nam Van Lakes Zone, at Avenida Doutor Stanley Ho, registered with the Macau Land and Real Estate Registry under no. 23070 (the “Property C7”).

Construction works for Project Tiffany House began in June 2017, and the Group obtained an occupational permit in December 2019. Project Tiffany House is located adjacent to the Macao Polytechnic Institute, next to the Golden Lotus Square and is a couple of blocks away from the Macau Fisherman’s Wharf and the Sands Casino. Occupying two towers, the project involves the provision of luxury residential, commercial and parking spaces, with units ranging from studio flats to four-bedroom apartments, as well as special units. The clubhouse in the residential zone will feature a wide range of facilities, and the retail space at the podium will become a major shopping arcade in the neighborhood. The project is now in the final stages of internal renovation and is expected to be launched for sale in the second half of 2021. Upon completion of the project, the neighborhood will be greatly enhanced, presenting its residents with a unique living and shopping experience.

With a site area of 4,669 square meters, Property C7 is intended to be developed for residential and parking purposes. A development plan is currently being compiled for submission and approval from the Land, Public Works and Transport Bureau of Macau. The development of this property is expected to start after the completion of Project Tiffany House.



RESTAURANT OPERATIONS

Utilizing our expertise and previous experience in the catering industry in Hotel Lan Kwai Fong, we opened a café in Sheung Wan, Hong Kong in 2019. Serving international cuisines under the brand name of “Obba Bar”, we aim to provide a vibrant ambiance, attentive services and high quality food to customers at affordable prices.

Due to the adoption of restaurant restrictions and social-distancing measures as a result of COVID-19, our sales experienced a decline during the Reporting Period. To mitigate the impacts of COVID-19, we responded to the restrictions promptly and effectively to ensure the safety of our employees and customers, as well as examined and refined our business strategy.

OUR APPROACH TO SUSTAINABILITY

Sustainability is the backbone of our business. To achieve long-term success, the Group strives to address global sustainability challenges by integrating sustainability principles into every facet of the business.

SUSTAINABILITY GOVERNANCE

At China Star, we recognize that a robust sustainability governance structure enables a company to implement sustainability strategies across the business, strengthen relationships with its stakeholders, and ensure overall accountability.

The Board is the highest decision-making and management authority of the Group. Responsible for reviewing the Group's ESG performance and internal sustainability-related strategies and policies on an annual basis, the Board retains the overall responsibility of stewarding the Group's ESG management. To ensure that stakeholder interests are managed in a prudent and responsible manner, the Board and management maintain close communications with the Group's stakeholders. In the upcoming years, we aspire to gradually increase the Board involvement with ESG issues.

RISK MANAGEMENT

As we seek to advance our business operations in an increasingly volatile and complex environment, the importance of proper risk management has been brought to the forefront. The risk management process is integrated into our daily operations and is an ongoing process involving all parts of the Group from the Board down to each individual employee. Our Group has established robust procedures for continuous risk identification, evaluation, and management during the Reporting Period.

Case Study: COVID-19 Risk

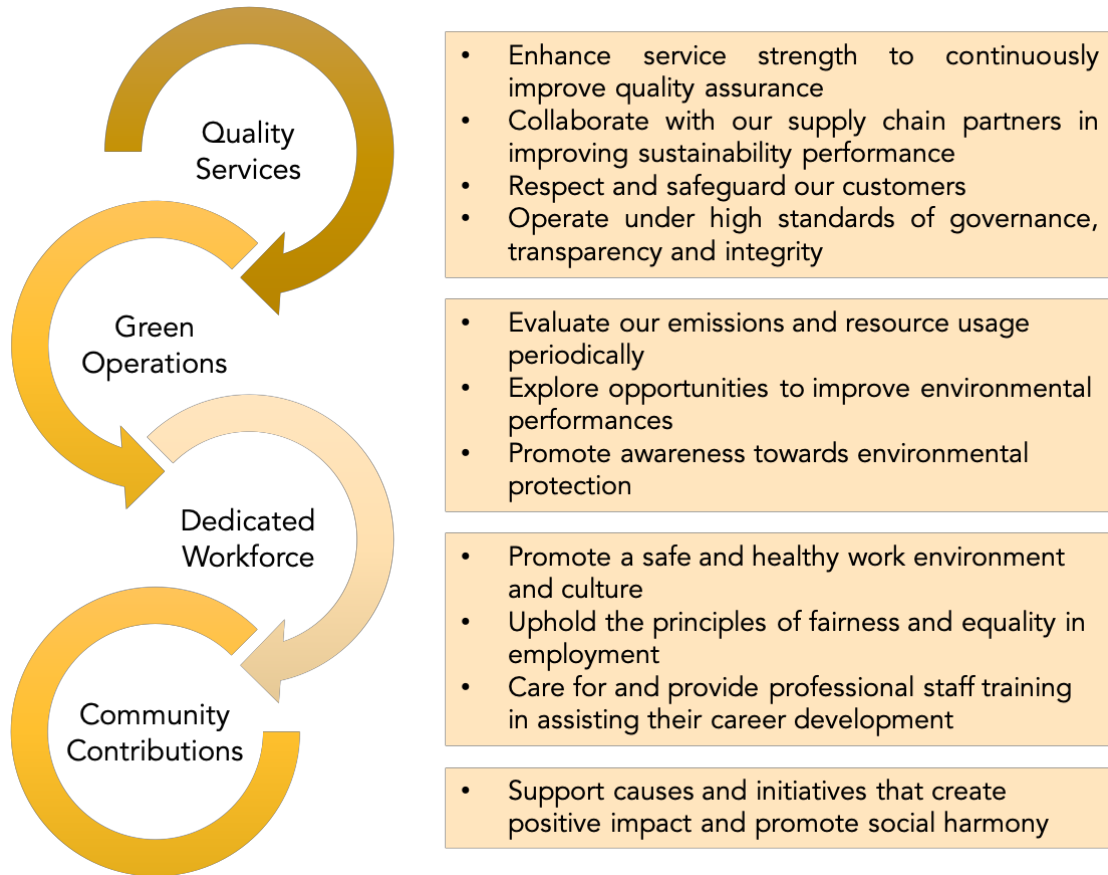
Since early 2020, the COVID-19 pandemic has threatened the health and livelihoods of our employees and site workers and has brought many uncertainties to the Group's operating environment. To reduce the risk of infection and spread amongst the Group, some of our operations have experienced delays and even suspension of work.

In response to this risk, the Group has adopted several measures, including but not limited to the following:

- Health and Safety notices were immediately distributed to all employees of the Group; and
- To reduce the risk of cross-contamination between our food and delivery staff, Obba Bar's business model shifted to reduce the amount of delivery orders.


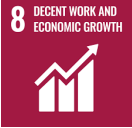



SUSTAINABILITY STRATEGY

China Star has developed a sustainability strategy to articulate our sustainability direction, as well as assure that sustainable development is considered in every facet of our operations and business decisions. To ensure the relevance and effectiveness of the strategy, it has been reviewed and confirmed by the Board during the Reporting Period.




SUPPORTING THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

We strongly support the United Nations Sustainable Development Goals (“SDGs”), which aim to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity by 2030. To maximize our contribution to the SDGs, we have focused our attention to five SDGs that we believe connect most closely with our sustainability strategy.

SDGs	Implication(s)	Relevant Pillars
 <p>3 GOOD HEALTH AND WELL-BEING</p>	Ensuring healthy lives and promoting wellbeing.	Quality Services Dedicated Workforce
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	Promoting sustainable economic growth, employment and decent work for all.	Quality Services Dedicated Workforce Community Contributions
 <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>	Making cities and human settlements inclusive, safe, resilient and sustainable.	Quality Services Green Operations Dedicated Workforce Community Contributions
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	Ensuring sustainable consumption and production patterns.	Green Operations
 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	Promoting sustainable development, peace, stability, human rights and effective governance, based on the rule of law.	Quality Services Community Contributions

STAKEHOLDER ENGAGEMENT

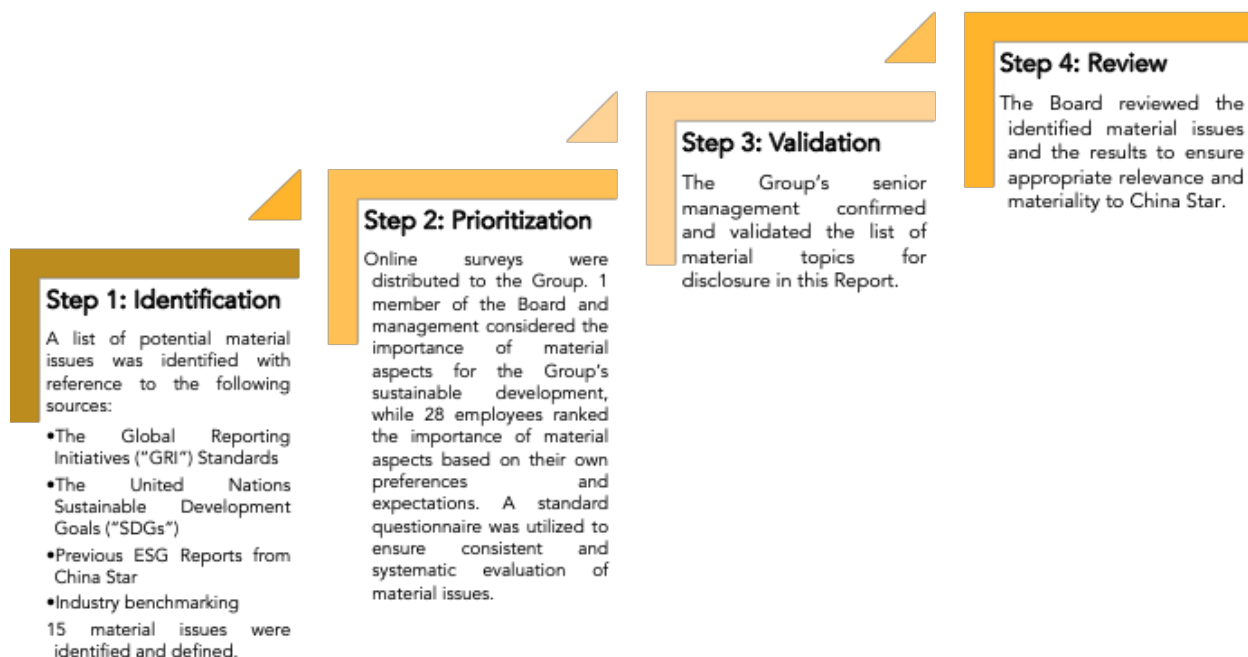
Communication and engagement with our stakeholders are an integral part of our daily operations. We regularly engage our stakeholders to understand their priorities, expectations and perceptions regarding sustainability issues. In doing so, we are able to identify material sustainability topics, so that we can further our sustainable development efforts.

Key Stakeholders	Key Engagement Channels
Shareholders/Investors	Annual and Interim Reports
Employees	General Meetings
Customers	Announcements and Circulars
Suppliers	Performance Appraisals
Financial Institutions	Notice Boards
Regulatory Bodies	Regulatory Checks
	Correspondences
	Internal Announcements
	General Customer Service Communications
	Site Visits

MATERIALITY ASSESSMENT

In preparing this Report, the Group engaged an independent sustainability consultant to conduct our first ESG-specific stakeholder engagement exercise. In the form of a survey, the exercise helped identify and evaluate sustainability issues that are most material to the Group and stakeholders, as well as determine the coverage and structure of the Report. We are committed to performing this exercise annually to ensure our existing priorities, strategies and policies align with stakeholder expectations.

A 4-step approach has been adopted to assess the materiality of ESG issues.



The 15 identified material issues are displayed as follows, shown in descending order according to their respective materiality.

Material Issues for China Star	Overall Average Score ¹	Aspect
Food Safety and Quality	4.93	Quality Services
Occupational Health and Safety	4.91	Dedicated Workforce
Anti-corruption	4.85	Quality Services
Data Privacy and Other Rights	4.82	Quality Services

¹ In the survey, stakeholders were required to rate the importance of issues from choices 'not important', 'of little importance', 'slightly important', 'important' and 'highly important'. When analyzing the results, these answers were quantified for easy processing, in which the corresponding score for 'not important' was 1, and 'highly important' was 5.

Marketing Responsibility	4.52	Quality Services
Property Quality and Assurance	4.48	Quality Services
Supply Chain Management	4.38	Quality Services
Service Quality and Customer Feedback	4.35	Quality Services
Employment Practices	4.34	Dedicated Workforce
Labour Standards	4.32	Dedicated Workforce
Community Relationship	4.19	Community Contributions
Training and Development	4.13	Dedicated Workforce
Waste Management	4.12	Green Operations
Emissions Management	4.12	Green Operations
Resource Management	4.07	Green Operations

In the materiality assessment, an average score was used to assess the general importance of each of the 4 aspects. Through this exercise, ESG issues were prioritized to finalize a report structure that balances stakeholder interests and expectations. The recommended report structure for this Reporting Period is hence shown below.



QUALITY SERVICES



The Group prides itself in being able to provide exceptional services in all our different operations. We are committed to providing quality and safe services by maintaining strong corporate values and ethics, prioritizing clients' needs, as well as closely overseeing the supply chain. These are all indispensable qualities in our operations to ensure customer loyalty and long-term economic performance.

CORPORATE VALUES AND ETHICS



ANTI-CORRUPTION

It is vital to conduct our operations with the highest standards of probity, accountability and transparency. As communicated in our Employee Handbook, we adhere to the Code of Conduct which enables our employees to understand their responsibilities and obligations with respect to their work ethics. The Code of Conduct states that all forms of bribery, corruption and extortion are strictly prohibited. Soliciting, accepting or offering any advantages, from or to our clients, contractors, suppliers or any person having a business relationship with the Group, is strictly prohibited. Employees are also reminded to avoid advising or dealing in any transactions that may give rise to potential conflicts of interest. The Group may, on the grounds of misconduct, impose necessary disciplinary action, including but not limited to summary dismissal.

An important aspect of workplace accountability and transparency is a mechanism for employees to share their concerns in a safe and effective manner. The Group has formulated a confidential whistleblowing channel designed to enable employees to raise concerns and disclose information in case of suspected malpractice or impropriety to bribery, extortion, fraud and money laundering. During the Reporting Period, the Group was not aware of any non-compliance with laws and regulations relating to bribery, extortion, fraud and money laundering.



DATA PRIVACY AND INTELLECTUAL PROPERTY RIGHTS

It is our moral obligation to safeguard all confidential information shared with us, including compensation information, financial statements, technical information, research data and trade secrets.

The Code of Conduct and Employee Handbook outlines the Group's expectations on handling confidential information. As illustrated in these policies, employees are not allowed to disclose any confidential

information to any parties without the written authorization of the Group during their employment and for a period of two years after leaving the Group, or use such information to further personal interest. Moreover, all information collected is secured confidentially and is made accessible only to appointed personnel after authorization. Directors and designated employees who can access confidential information must strictly comply with the insider dealing sections under the Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong) and the Model Code for Securities Transaction by Directors of Listed Issuers, as set out in Appendix 10 of the Listing Rules. Those who improperly use or disclose secrets and confidential business information will be subject to disciplinary action, including summary dismissal.

At Obba Bar, customer contact information is only accessible by one employee who is responsible for distributing promotional materials. During transactions, customers' credit card information is collected by the restaurant manager, but the information will not be stored in the restaurant.

We pay great respect to intellectual property rights, including patents, trademarks, service marks, registered designs, trade and business names, copyrights, rights in designs and inventions, and other proprietary rights, whether registered or unregistered. We obtain authorization and all necessary licensing agreements and adhere to all applicable terms of use prior to utilization of any properties.



LEGAL COMPLIANCE

Legal compliance is a necessary mechanism of risk management of our organization and is also part of our fundamental duty to the community and stakeholders. To this end, we are committed to complying with the Listing Rules as set out by the Stock Exchange, as well as all relevant laws and regulations across the different levels of our operations.

In late 2019, the Stock Exchange issued new amendments to the ESG Reporting Guide, which includes the mandatory disclosure of the Board's oversight of ESG issues, management approach, among other requirements. To ensure that we fulfil the new requirements of the ESG Reporting Guide, we have conducted a gap analysis with an independent sustainability consultant, which allows us to minimize the gaps between this Report and the new requirements. We shall ensure that the 2021 ESG Report will fully comply with the new Listing Rules.

For more information about relevant laws and regulations, please refer to section "Laws and Regulations Compliance".

FOOD SAFETY AND QUALITY

The food and beverage industry is continuously transforming and evolving to meet customers' fast-changing needs. To keep up with these needs, we are constantly searching for ways to improve our food and service quality whilst prioritizing customers' health and safety. Obba Bar conducts periodic assessments of our services to ensure that we stay ahead in meeting customers' expectations. We also operate according to the Guidelines on Operation and Internal Control (the "Guidelines") which provides guiding principles and standards for restaurant operation and management.



SAFETY FIRST

Ensuring food safety is a public health priority. The importance of this has been amplified given the current global health crisis. To create a healthy and safe dining experience for our valued customers, the restaurant implements safety control and quality standards in all incoming food products, as well as eliminates all potential risks during food preparation and handling processes which may detriment customers' well-being.

During the food preparation and handling process, Obba Bar adheres to a stringent set of industry standards as well as all relevant laws and regulations. All food produced is procured by the restaurant's executive chef after assessment and approval from the manager, who is responsible for inspecting all incoming products and ensuring the quality of the food source. We also ensure that the production area is cleaned and sanitized regularly to maintain a high standard of hygiene.

To protect the safety of our employees and customers from COVID-19, upon entering the restaurant, all personnel are required to wear a mask and take their body temperature. Immediate disinfection is carried out after customers are finished with their meal and have left the premises. The sale of raw and undercooked food has also been temporarily suspended.



QUALITY FOOD AND SERVICES

Food quality is a fundamental component in achieving customer satisfaction. In order to meet market trends and cater to a variety of customers with different needs and tastes, we regularly review and enhance our menus and ingredient lists. Embracing a seasonal menu, Obba Bar offers a wide variety of dining options, ranging from prime steak and grill, to green and clean veggie burger bites.

Service quality and providing a pleasant dining experience is another crucial component in achieving customer satisfaction. To ensure that our service quality is up to standard, daily briefings and weekly team meetings are organized. Hosted by the manager, the restaurant conducts daily briefings before

opening, on issues such as incoming food supply of the day, menu refinement, customer feedback, and areas for improvement. The weekly team meetings are held to review employee performance, expectations, challenges and solutions. Furthermore, kitchen and frontline employees are expected to follow the Guidelines. Frontline staff shall ensure limited wait times, or inform customers about the reason for delay otherwise. For loyal customers, employees are expected to memorize their preferences and habits.

To make dining at Obba Bar more convenient, we have incorporated various e-payment platforms including Alipay, Wechat pay, Apple pay, and Google pay. We have also collaborated with a food delivery app, Foodpanda, to enable customers to enjoy our food anytime, anywhere. Customers can place and receive their orders simply by using their mobile phones or computers.

Customer feedback is paramount when determining a customer's needs and tastes. We welcome all customer feedback to improve our operations and enhance customer experience. With the availability of social media, we are able to keep in touch with our customers via WhatsApp, Facebook and Instagram. Whenever we receive customers' complaints, the manager will order an investigation and maintain communication with the customer until the issue is rectified. All incidents and corrective actions will be recorded and discussed during the daily briefings and weekly meetings.

PROPERTY QUALITY ASSURANCE

Quality control is essential as it also forms the basis of an efficient business that operates at high levels of productivity. To ensure the quality of our projects, the Group undergoes stringent quality inspections, as well as incorporates sustainable elements into the property development.



QUALITY INSPECTION

At Project Tiffany House, site inspections are conducted by consultants and the project management team on a regular basis. On a weekly basis, the Quality Assurance Team and Work Safety Team will meet to evaluate the work progress, safety, quality and environmental conditions of the construction project. They are also responsible for monitoring the schedule, quality and budget of the project on a monthly basis.

In addition, during the Reporting Period, to ensure a smooth and timely execution of our projects, we continued to work closely with our subcontractor's project management team on areas including quality and design management, marketability and commercial viability, risk management, as well as communication with key stakeholders.



SUSTAINABLE DESIGN

The Group acknowledges its duty to leverage our resources and expertise in the property development industry by incorporating sustainable design elements into our projects. In doing so, we intend to enhance the health and comfort of building occupants.

During the Reporting Period, considerable efforts were made to minimize potential environmental impacts, including air quality, noise, water quality, waste, ecology landscape and visual impact during construction. Throughout the project planning and design stages, we engaged closely with the Environmental Protection Bureau of Macau and other related government departments.

Upon various meetings, all relevant parties unanimously agreed that Project Tiffany House shall exude qualities of an environmentally friendly, commercially viable and socially sustainable mixed-use complex. In order to emanate these qualities, the project incorporates green landscape planning and design elements to enhance visual aesthetic perception. We also dedicated a portion of space for public use, to facilitate social interactions and connectivity with the surrounding neighbourhood. Furthermore, we purposefully designed facade systems and selected materials that are more long-lasting and have minimal adverse impacts on the environment, thus improving the project's longevity and quality.

SUPPLY CHAIN MANAGEMENT

We strive to maintain an ongoing and trustful relationship with our partners along the supply chain. We recognize that the quality of the service we provide and the infrastructure that we build are dependent on the reliability and quality of products and services delivered by our suppliers and subcontractors.

Our Group's supply chain and supplier relations differ in each business segment. For Project Tiffany House, our supply chain partners mainly consist of building consultants, landscape planners and subcontractors, who provide materials such as concrete, hanger walls, bearing walls and sanitary wares, among others.

Building Consultants	<ul style="list-style-type: none">● Provide services in quantity surveying and building cost planning● Advise on preliminary building cost, contracting, tendering and valuation
Landscape Planners	<ul style="list-style-type: none">● Monitor the design process
Subcontractors	<ul style="list-style-type: none">● Carry out, supervise and complete the main contract works

Our success depends on the trust placed in us by our partners. It is therefore our responsibility to uphold our reputation as a fair and ethical business at all times. Our procurement practices and procedures have thus been formulated on the basis of fairness and transparency.

Procurement Procedures for New Suppliers

- Conduct research and assessment among all new tenders prior to the commencement of tendering process;
- Evaluate companies based on records regarding their work quality, product knowledge as well as reputation in timeliness, customer service and safety;
- Ensure suppliers are aware of the requirement as set out in the Tender Documents before they submit the technical information, programs, drawings and preliminary samples during tender assessment stage; and
- Obtain three quotations for comparison in Hong Kong operations and two in Project Tiffany House.

Procurement Procedures for Existing Suppliers

- Conduct regular assessment and performance review to closely monitor their work progress and overall ESG performance, including environmental and health and safety aspects; and
- Ensure the quality of work is executed with consistency, as well as in compliance with relevant local laws and regulations.

In our restaurant operations, suppliers are mainly resellers. Suppliers of Obba Bar are assessed by our stringent food quality requirements. The restaurant manager conducts product research and assessment among potential suppliers, and selects the supplier based on cost quotes and quality. All our suppliers are license holders approved by the government. For imported goods and raw materials, they are required to comply with food labelling, hygiene and sanitary regulations. They are also required to obtain and submit relevant food and product safety certificates, as well as the results of laboratory tests of their goods, whenever necessary.

DEDICATED WORKFORCE



Our employees are at the heart of our operations. Their contributions, dedications and visions enable the Group to remain highly competitive in the industry. We are committed to creating a safe, supportive working culture and investing in the development of our employees in order to enrich our relationships and build an open and inclusive environment for all.

OCCUPATIONAL HEALTH AND SAFETY

China Star instills a culture that prioritizes the health, safety and wellbeing of our employees. The Employee Handbook sets out our commitments and procedures to safeguard health and safety among our employees.

Health and safety is material for our property development business. To address and minimize the inherent safety risks in the property development industry, all subcontracted on-site workers at Project Tiffany House are required to be Construction Safety Card holders issued by the Labor Affairs Bureau. The qualification ensures that all on-site workers possess relevant health and safety knowledge at construction sites. They are also expected to observe and follow the technical procedures detailed in relevant laws and regulations when carrying out their day-to-day operations. Our subcontractors also maintain safety at the machinery plant, gondola and confined spaces on a regular basis, as well as ensure vibration protection from sensitive equipment is optimized.

Food safety and hygiene is also of utmost importance to our business. To prevent foodborne illnesses and injuries at Obba Bar, we ensure that food safety and hygiene measures are incorporated in the preparation, handling and storage of food. In particular, employees are provided with safety equipment and are required to put on personal protective equipment when preparing food orders, including disposable gloves. To prevent occupational hazards, brooms and mops are regularly used to clean kitchen floors and dining and outdoor areas to avoid potential slippages. First-aid kits are supplied in the restaurant in the unlikely event of an emergency or accident. Electric stoves are also used to prepare food at the kitchen, which eliminates the danger of a possible fire outbreak. Furthermore, fire safety equipment such as fire extinguishers and fire blankets are regularly inspected.

At our offices and restaurant, we maintain good ventilation, appropriate lighting and temperature conditions. All our employees are also covered by relevant medical insurance, in case of workplace injuries or illnesses.

At China Star, we have implemented a set of guidelines to protect our employees from sexual harassment. Employees can lodge their complaints to the Human Resources Department who will investigate the

situation thoroughly and confidentially in accordance with the guidelines. The Group will take appropriate disciplinary action against anyone who is in breach of the guidelines.

We understand that employees may occasionally feel stressed and anxious, especially in the midst of a pandemic. We thus respect our employee's need to rest, refuel and rebalance. Recognizing that stress and personal problems are likely to affect both the employee's work performance and their everyday life, we believe that it is of the best interest of the Group to support our employees on their journey to recovery by providing counselling services.



COVID-19 Health and Safety Measures

As COVID-19 numbers rose across Hong Kong, the Group was quick to respond with practices that placed our employees' health and safety first. In our offices, we distributed hand sanitizers and 3,300 masks to employees to strengthen their personal protection. Employees can further request for masks if necessary. We also made changes to the timing of our lunch hours to avoid peak hours. In addition, notices to all employees were circulated to enhance their hygienic awareness.

COVID-19 Instructions Communicated to Employees

- Wear a mask at all times;
- Maintain indoor air circulation;
- Minimize unnecessary social contacts and avoid visiting crowded places;
- Perform thorough disinfection procedures every two weeks, including areas such as lift lobbies, door handles, carpets;
- If employees experience any physical discomfort, they need to seek medical advice promptly and rest at home; and
- Perform hand hygiene frequently and properly, especially before touching eyes, nose and mouth.

At Obba Bar, employees are required to check their body temperature upon entering the restaurant, which is subsequently recorded. Employees are also reminded to use hand sanitizers frequently, whenever necessary, and are required to change their face masks every four hours. To promote a culture that prioritizes hygiene, as well as keep employees abreast of the latest news and updates regarding COVID-19 and restaurant restrictions, we regularly communicate with employees through our daily team briefings, internal emails, newsletters and posters.

EMPLOYMENT PRACTICES

To attract and retain such talents from a diverse array of backgrounds and experiences, we are committed to fostering an ideal workplace with policies and initiatives to address the feedback of our employees beyond statutory requirements.



Equal Opportunity Employer

Our Employee Handbook is accessible to all employees, which covers employment-related policies such as recruitment procedures, policy and practice for equal opportunities, and our Code of Conduct. These lay the foundation for open, diverse and respectful places of work, that is free of harassment and discrimination on the grounds of age, gender, disability, religion, family status and obligations, race and color. We pride ourselves in being a competence-based employer by evaluating our candidates and employees based on objective criteria, individual performance and merit.



Employee Benefits

We offer our employees competitive remuneration packages, which includes basic salaries, discretionary year-end bonuses, salary adjustments, medical, compensation and life insurance, as well as contributions to provident funds. Paid holidays and leave, including annual, maternity, paternity, sick, marriage, condolatory, and jury service leaves are also granted to all employees.



Performance Appraisal and Suggestion Systems

To motivate employees and recognize their efforts and contributions, we have a performance appraisal system in place to assess the performance of our employees and reward them based on their merits. Conducted in a private and confidential manner, performance evaluations are conducted annually for all general employees and biannually for first year recruits. During the performance evaluation discussion, the Manager goes through a checklist of discussion topics, including employee's and manager's view of performance, as well as employee's goals for the future. In completion of the appraisal, employees will be considered by the Department Head or Supervisor for a discretionary award, including but not limited to salary adjustments.

The Group believes that the success of the business depends on mutual trust, communication, respect and understanding between different divisions and levels. Employees are thus encouraged to candidly share their views and provide constructive criticism periodically. Employees can directly express their complaints, opinions, suggestions or questions relating to the Group to the Administration Department in writing. The Administration Department will subsequently review all opinions confidentially and adopt feasible measures.

LABOR STANDARDS

In order to safeguard employees' rights and interests and build a legal employment system, we strictly monitor and control employment risks during recruitment and employment processes. In particular, we strictly prohibit any illegal form of employment, including child labor, underage workers, and forced labor.

To ensure that prospective employees are lawfully employable, during the recruitment process, China Star conducts a thorough background check on all job applicants, and requires that they provide relevant documents for verification, including identification documents. Furthermore, we require our subcontractors to obtain working permits for all foreign on-site workers in Project Tiffany House. If anyone is found to be providing false information or a false identity, the recruitment procedure will be terminated immediately. During the Reporting Period, the Group was not aware of any material non-compliance with any laws and regulations relating to labor standards.

TRAINING AND DEVELOPMENT

Recognizing that sustainable business development is closely related to human capital, our Group is committed to providing employees with a development platform in which they could harness valuable skills and knowledge to further their career prospects.

To help guide our probationary employees at the beginning of their career journey, the Group organizes orientation training for all new recruits. The Administration Department will share the Group's history, company philosophies, objectives, policies, rules, regulations and benefit programs during the training, whilst the Department Head or Supervisor will provide new employees with in-depth information regarding the employees' specific role in the department. This training program aims to help probationary employees better adapt to the working environment, as well as deepen their understanding of the company's structure and daily operations.

In our headquarter office in Hong Kong, the types of training offered during the Reporting Period include an ESG briefing seminar on the new requirements of the ESG Reporting Guide, professional development seminars, and an online seminar on various accounting updates by The Hong Kong Institute of Certified Public Accountants. As we strive to deliver excellent customer service, customer service training is also provided to our frontline employees at Obba Bar. Before job commencement, all employees are required to undergo training, in which they are required to learn about customer service skills, kitchen operation, and food hygiene. The training is also an opportunity to ensure that employees' values and goals are aligned with Obba Bar.

During the Reporting Period, the total training hours summed up to 22 hours, averaging 0.51 hours per employee.

COMMUNITY CONTRIBUTIONS



We care about making contributions to our community. Recognizing that public spaces play a vital role in the social life of communities, we utilize our professional expertise in the property development industry by developing quality and usable public spaces. By creating these spaces in Project Tiffany House, our goal is to increase urban vitality, improve quality of life and stimulate interaction between people and the environment.

The film industry has been profoundly altered by the pandemic in ways that will undoubtedly have ripple effects for years to come. To keep the creative film industry alive during these trying times, we believe that it is more necessary than ever for the Group to lend a helping hand and display humanity and kindness towards other production companies. We joined 9 other major film companies to produce the film *All U Need is Love* as a benefit effort to finance struggling companies in the film industry and those film workers without income during the pandemic. During the Reporting Period, the Group invested a total of approximately HK\$ 3 million for financing those film workers in Hong Kong and for film production. The film was released by the Hong Kong Performing Artistes Guild and the Federation of Hong Kong Filmmakers on 22 April 2021.

GREEN OPERATIONS



We are aware that our influence extends to the environment and society in which we operate. Guided by SDG 11 Sustainable Cities and Communities and SDG 12 Responsible Consumption and Production, the Group strives to reduce its emissions and waste while achieving operational resource efficiency.

WASTE MANAGEMENT

Improper handling and disposal of wastes not only damages the environment but also generates health threats to the community. China Star complies with all relevant local laws and regulations relating to waste, and strictly prohibits our subcontractors of Project Tiffany House and employees at Obba Bar from leaving waste behind in public spaces. In Project Tiffany House, the contractor is responsible for the disposal of construction waste and debris to landfills.

The Group recognizes that waste reduction directly reduces waste going into the landfills and the associated carbon emissions, as well as lowering the risk of pollution. To reduce our resource usage and paper consumption, we have implemented several measures in our offices.

Waste Reduction Initiatives

- Digitising internal communication channels to replace the use of papers for communication;
- Using double-sided paper in printing for internal usage to reduce paper consumption;
- Purchasing new stationery, office furniture and electronic appliances only when necessary;

Furthermore, we encourage our employees to separate their waste for recycling, through waste sorting initiatives in the office buildings, as well as setting up respective recycling containers at Obba Bar. It is then collected by a licensed third party for further handling, recycling and disposal. Different types of waste are sorted and separated in our offices and restaurant.

Office(s)	Obba Bar
<input type="checkbox"/> Waste Paper	<input type="checkbox"/> Food Waste
<input type="checkbox"/> Plastic	<input type="checkbox"/> Canned Containers
<input type="checkbox"/> Metals	<input type="checkbox"/> Plastic Bags
	<input type="checkbox"/> Plastic Bottles
	<input type="checkbox"/> Used Cooking Oil

During the Reporting Period, hazardous wastes generated in our offices largely include toner and color ink for printing purposes. In total, 2 toners and 6 color inks were responsibly disposed of. In our Macau offices, approximately 156 tonnes of non-hazardous waste were generated. Moving forward, the restaurant will consider expanding the scope of our current waste management system by keeping records of other hazardous and non-hazardous wastes.

EMISSION MANAGEMENT

We recognize the environmental impact of our operations, hence, we are determined to play an active role in managing and minimizing our emissions.

In our property development operations in Macau, we require our Project Tiffany House subcontractors to strictly abide by all local laws and regulations regarding the controlling of pollutants emission. Dust control measures and proper maintenance of equipment are also implemented at the operation site, and we regularly employ a cleaning company to clean our ventilation dust. In regard to noise emissions, we strive to minimize noise impacts by complying with local laws and regulations, as well as adopting the following procedures:

Noise Control Procedures

- All modification, maintenance and repair work that generate disturbing noise will only be conducted during periods from 9AM to 7PM on Mondays to Saturdays, and will not be conducted on Sundays and Public Holidays; and
- For all civil works that require the use of mobile or fixed mechanical equipment, a minimum of 200-metre distance is maintained from residential buildings.

To accurately quantify and assess the Group’s greenhouse gas (“GHG”) emissions, we engaged with an independent sustainability consultant to evaluate our overall GHG emissions. The quantification process references both local and international guidelines, including the “Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong” published by the Environmental Protection Department and the Electrical and Mechanical Services Department, as well as the “Greenhouse Gas Protocol” developed by the World Resources Institute and World Business Council for Sustainable Development. We utilized the latest emission factors, which are periodically published by relevant power companies. During the Reporting Period, GHG emissions mainly derived from fuels for vehicle transportation, and generation of purchased electricity.

Scope	Unit	Offices (Hong Kong)	Offices (Macau)	Obba Bar (Hong Kong)
Scope 1 Direct Emissions	Tonnes of CO ₂ -e	29.89	N/A	N/A
Scope 2 Indirect Emissions	Tonnes of CO ₂ -e	64.16	19.95	71.37
Scope 3 Other Indirect Emissions	Tonnes of CO ₂ -e	0.00	N/A	0.26
Total GHG Emissions (Scope 1-3)	Tonnes of CO ₂ -e	94.05	19.95	71.63

RESOURCE MANAGEMENT

With the advent of climate change, depleting natural resources, and rising expectations on corporate environmental performance, reducing energy consumption is a major priority in our corporate agenda. We endeavor to manage our resources through gaining a better understanding of our consumption patterns on an annual basis.

In our offices, we follow a green procurement policy, which communicates the need to purchase refillable ball pens as well as share electronic documents to reduce printing and faxing. Our offices have also implemented a set of energy saving initiatives in our offices.

Energy Saving Initiatives

- Switching off all electronic appliances, including air-conditioning system, computers, printing and fax machines whenever not in use;
- Pre-setting the minimum temperature of air conditioners at 25°C during office hours;
- Maintaining the ventilation system on a regular basis to ensure indoor air quality;
- Using LED lighting to enhance energy efficiency and cost effectiveness; and
- Placing water-saving posters at the lavatories to encourage water conservation practices.

Regarding water consumption at Obba Bar, water-saving signs are posted in the kitchen area to remind our employees to minimize water usage during food preparation and dishwashing. The restaurant also conducts monthly air-conditioner maintenance work to optimize the system's operations and longevity. Maintenance work, which involves checking, cleaning and adjusting, is performed by a professional licensed third party, commissioned and monitored by Obba Bar.

During the Reporting Period, as takeaway orders have substantially increased as a result of restaurant restrictions, we have reflected heavily and thoroughly examined opportunities to reduce the use of disposable takeaway items, including plastics, packaging and paper cups.

Scope	Unit	Offices (Hong Kong)	Obba Bar (Hong Kong)	Offices (Macau)
Electricity Usage	kWh	97,700.50	25,223.98	88,115.80
Petroleum Usage Indirect Emissions	Liter	11,235.34	N/A	N/A
Total Energy Usage	MJ	729,004.50	90,806.33	317,216.88
Water Usage	m ³	4.50	N/A	460.77

LAWS AND REGULATIONS COMPLIANCE

Quality Services

Applicable in Hong Kong:

- Factories and Industrial Undertakings Ordinance (Cap. 59 of the Laws of Hong Kong)
- Food and Drugs (Composition and Labelling) Regulations (Cap. 132W of the Laws of Hong Kong)
- Food Safety Ordinance (Cap. 612 of the Laws of Hong Kong)
- Hong Kong Bill of Rights Ordinance (Cap. 383 of the Laws of Hong Kong)
- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)
- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong)
- Public Health and Municipal Services Ordinance (Cap. 132 of the Laws of Hong Kong)
- Sale of Goods Ordinance (Cap. 26 of the Laws of Hong Kong)
- Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong)
- Supply of Services (Implied Terms) Ordinance (Cap. 457 of the Laws of Hong Kong)
- Trade Descriptions Ordinance (Cap. 362 of the Laws of Hong Kong)

Applicable in Macau:

- Anti-Money Laundering Law (Law No. 2/2006)
- General Construction Works Regulation (Decree Law No. 79/85/M)
- General Regulation of the Public Spaces (Ordinance No. 28/2004)
- Personal Data Protection Law (Law No. 8/2005)
- Prevention and Suppression of Bribery in the Private Sector, stipulated in the Penal Code and the Penal Procedure Code of Macau
- Urban Planning Law (Law No. 12/2013)

Green Operations

Applicable in Hong Kong:

- Air Pollution Control Ordinance (Cap. 311 of the Laws of Hong Kong)
- Hazardous Chemicals Control Ordinance (Cap. 595 of the Laws of Hong Kong)
- Noise Control Ordinance (Cap. 400 of the Laws of Hong Kong)
- Product Eco-responsibility Ordinance (Cap. 603 of the Laws of Hong Kong)
- Water Pollution Control Ordinance (Cap. 358 of the Laws of Hong Kong)
- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong)

Applicable in Macau:

- Environmental Law (Law No. 2/91/M)
- Legal Regime of Noise at Work (Law No. 34/93/M)
- Prevention and Control on Environmental Noise (Law No. 54/94/M)

Dedicated Workforce

Applicable in Hong Kong:

- Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong)
- Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong)
- Employment of Children Regulations (Cap. 57B of the Laws of Hong Kong)
- Employment of Young Persons (Industry) Regulations (Cap. 57C of the Laws of Hong Kong)
- Employment Ordinance (Cap. 57 of the Laws of Hong Kong)
- Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong)
- Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong)
- Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)
- Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong)

Applicable in Macau:

- Fire Prevention Regulation (Law No. 24/95/M)
- General Regulation of Working Safety and Hygiene of Office, Service and Commercial Establishment (Law No. 37/89/M)
- Law of Hiring Non-Residents Workers (Law No. 21/2009)
- Legal Regime of Compensation of Damages Caused by Industrial Accidents and Occupational Diseases (Law No. 40/95/M)
- Macau Labor Relations Law (Law No. 7/2008)
- Regulation of Hygiene and Work Safety of Civil Construction (Law No. 44/91/M)
- Regulation on Prohibition of Illegal Work (Ordinance No. 17/2004)
- Social Security Scheme (Law No. 4/2010, amended by Law No. 6/2018)

PERFORMANCE DATA SUMMARY

Key Performance Indicators (KPIs)	Unit	Offices (Hong Kong)	Offices (Macau)	Obba Bar (Hong Kong)
Environmental²				
GHG Emissions (Scope 1)	tCO ₂ e	29.89	N/A	N/A
GHG Emissions (Scope 2)	tCO ₂ e	64.16	19.95	71.37
GHG Emissions (Scope 3)	tCO ₂ e	0.00	N/A	0.26
Total GHG Emissions (Scope 1-3)	tCO ₂ e	94.05	19.95	71.63
GHG Emission Intensity by Revenue ³	tCO ₂ e / HK\$'000	0.04		
GHG Emission Intensity by Area	tCO ₂ e / m ²	0.06	0.06	0.91
Electricity Usage	kWh	97,700.50	25,223.98	88,115.80
Petroleum Usage	Liter	11,235.34	N/A	N/A
Total Energy Usage	MJ	729,004.50	90,806.33	317,216.88
Energy Intensity by Revenue	MJ / HK\$'000	226.23		
Energy Intensity by Area	MJ / m ²	466.00	250.21	4,015.40
Water Usage	m ³	4.50	N/A	460.77
Water Usage Intensity by Area	m ³ / m ²	0.01 ⁴	N/A	5.83
Social				
Total Workforce	Person(s)	43	19	7
Workforce by Gender				
Male	Person(s)	17	9	4
Female	Person(s)	26	10	3

² All figures have been rounded up to 2 decimal places, unless otherwise specified.

³ The total revenue of the Group is recorded at approximately HK\$ 5,026,000 for the financial year 2020.

⁴ The area in this calculation only consists of offices where the Group is financially responsible for water use.

Workforce by Employment Level				
Senior level	Person(s)	19	4	4
Intermediate level	Person(s)	10	5	3
General Level	Person(s)	14	10	0
Workforce by Age Group				
<30	Person(s)	3	2	2
30-50	Person(s)	9	9	5
>50	Person(s)	31	8	0
Workforce by Geographical Region				
Hong Kong SAR	Person(s)	39	2	7
Mainland China	Person(s)	2	0	0
Taiwan	Person(s)	2	0	0
Macau	Person(s)	0	17	0
Employee Turnover by Gender				
Male	Person(s)	0	0	11
Female	Person(s)	0	0	3
Employee Turnover by Age Group				
<30	Person(s)	0	0	10
30-50	Person(s)	0	0	4
>50	Person(s)	0	0	0
Employee Turnover by Geographical Region				
Hong Kong SAR	Person(s)	0	0	14
Mainland China	Person(s)	0	0	0
Taiwan	Person(s)	0	0	0
Macau	Person(s)	0	0	0

Average Training Hours per Person by Gender				
Male	Person(s)	0.14	N/A	N/A
Female	Person(s)	0.69	N/A	N/A
Average Training Hours by Employment Category				
Senior level	Person(s)	1.16	N/A	N/A
Intermediate level	Person(s)	N/A	N/A	N/A
General Level	Person(s)	N/A	N/A	N/A
Employees Trained by Employee Category				
Senior level	%	7.4	N/A	N/A
Intermediate level	%	0	N/A	N/A
General Level	%	0	N/A	N/A
Number of Work-related Injury and Fatality				
Work-related Injury	Person(s)	0	0	0
Work-related Fatality	Person(s)	0	0	0
Number of Suppliers by Geographical Region				
Hong Kong SAR	No.	0	5	17
Mainland China	No.	0	0	0
Taiwan	No.	0	0	0
Macau	No.	0	10	0
Germany	No.	0	1	0
Community Investment				
Investment/Donation	HK\$'000	3,000	0	0

HKEX ESG GUIDE CONTENT INDEX

Aspects, General Disclosures and KPIs	Description	Relevant Chapter or Explanation
A. Environmental		
Aspect A1: Emissions		
General Disclosure	Information on: (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.	Green Operations - Waste Management, Emission Management Laws and Regulations Compliance
KPI A1.1	The types of emissions and respective emissions data.	Green Operations - Emission Management Performance Data Summary
KPI A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Green Operations - Emission Management Performance Data Summary
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Green Operations - Waste Management
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Green Operations – Waste Management Due to the absence of a monitoring system, the amount of non-hazardous waste generated at the offices and Obba Bar are not recorded.
KPI A1.5	Description of measures to mitigate emissions and results achieved.	Green Operations - Emission Management
KPI A1.6	Description of how hazardous and nonhazardous wastes are handled, reduction initiatives and results achieved.	Green Operations - Waste Management
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Green Operations - Resource Management

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).	Green Operations - Resource Management Performance Data Summary
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Green Operations - Resource Management Performance Data Summary
KPI A2.3	Description of energy use efficiency initiatives and results achieved.	Green Operations - Resource Management
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Green Operations - Resource Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Due to the absence of a monitoring system, the amount of packaging material used for finished products at Obba Bar is not recorded.
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimizing the issuer's significant impact on the environment and natural resources.	Green Operations - Waste Management, Emission Management, Resource Management
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Green Operations - Waste Management, Emission Management, Resource Management
B. Social		
Employment and Labor Practices		
Aspect B1: Employment		
General Disclosure	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.	Dedicated Workforce - Employment Practices Laws and Regulations Compliance
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Performance Data Summary
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Performance Data Summary

Aspect B2: Health and Safety		
General Disclosure	Information on: (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.	Dedicated Workforce - Occupational Health and Safety Laws and Regulations Compliance
KPI B2.1	Number and rate of work-related fatalities.	Performance Data Summary
KPI B2.2	Lost days due to work injury.	Performance Data Summary
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Dedicated Workforce - Occupational Health and Safety
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Dedicated Workforce - Training and Development
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Performance Data Summary
KPI B3.2	The average training hours completed per employee by gender and employee category	Performance Data Summary
Aspect B4: Labor Standards		
General Disclosure	Information on: (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 labor.	Dedicated Workforce - Labor Standards Laws and Regulations Compliance
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor.	Dedicated Workforce - Labor Standards
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Dedicated Workforce - Labor Standards
Operating Practices		
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Quality Services - Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Performance Data Summary
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.	Quality Services - Supply Chain Management

Aspect B6: Product Responsibility		
General Disclosure	Information on: (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.	Quality Services - Corporate Values and Ethics, Food Safety and Quality, Property Quality Assurance Laws and Regulations Compliance
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	None
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	The Group did not receive any products and services related complaints.
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Quality Services - Corporate Values and Ethics
KPI B6.4	Description of quality assurance process and recall procedures.	Quality Services - Food Safety and Quality, Property Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Quality Services - Corporate Values and Ethics
Aspect B7: Anti-corruption		
General Disclosure	Information on: (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.	Quality Services - Corporate Values and Ethics Laws and Regulations Compliance
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.	Quality Services - Corporate Values and Ethics
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Quality Services - Corporate Values and Ethics
Community		
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 Contributions
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sport).	Community Contributions

KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Contributions Performance Data Summary
----------	---	---