



CMON Limited

(Incorporated in the Cayman Islands with limited liability)
Stock Code: 1792

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

2020



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

INTRODUCTION

This is the Environmental, Social and Governance report (the “**ESG Report**”) of CMON Limited (the “**Company**” or “**CMON**”, together with its subsidiaries, the “**Group**” or “**we**”). CMON is a hobby games publisher specialising in:

- Developing and publishing tabletop games, including board games and miniature war games;
- Developing and launching mobile games; and
- Distributing third party tabletop games.

Our distribution channels are through Kickstarter, wholesalers and direct selling to end users through our own online store and at game conventions.

The ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) as set out in Appendix 27 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. The ESG Report covers the ESG performance of all offices, facilities and properties owned and under the Group’s direct operation, which include the business activities and operations in Singapore, the United States (“**US**”), and Foshan China. The ESG Report specifies the ESG activities, challenges and measures being taken during the financial year ended 31 December 2020.

The Group fully embraces social responsibility as it is the Group’s contribution to address the ESG requirements and challenges the society faces. A number of significant initiatives relating to environmental protection, employee care, resource management and product quality were implemented to fulfil such responsibilities.

STAKEHOLDER ENGAGEMENT

In formulating operational strategies and ESG measures, we consider our stakeholders' expectations and concerns, and strive to improve our performance through mutual cooperation with stakeholders. We have maintained close communication with our key stakeholders by utilising diversified key communication channels, shown as below:

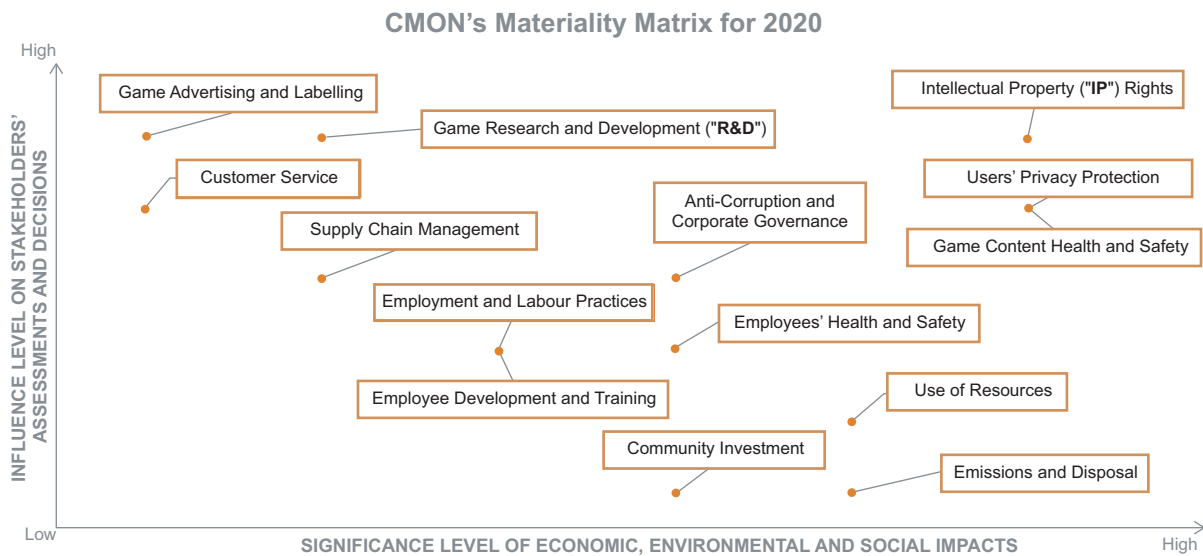
Stakeholders	Communication Channels	Concerns
Investors and shareholders	<ul style="list-style-type: none"> Annual general meeting and other shareholder meetings Financial reports Announcements and circulars 	<ul style="list-style-type: none"> Compliance Timely disclosure Financial results Corporate sustainability
Customers	<ul style="list-style-type: none"> Hobby site and online forums (http://www.coolminiornot.com/) Customer service officer Company website 	<ul style="list-style-type: none"> Product design and quality Games' user friendliness Customer service Privacy protection
Suppliers	<ul style="list-style-type: none"> Periodic site visits Production workshop inspections Periodic evaluations 	<ul style="list-style-type: none"> Fair and open procurement Supply chain management
Employees	<ul style="list-style-type: none"> Trainings and workshops Performance evaluations between employees and managers 	<ul style="list-style-type: none"> Occupational health and safety Equal opportunities Remuneration and benefits Career development
The community, NGO and media	<ul style="list-style-type: none"> Press releases and conferences ESG reports 	<ul style="list-style-type: none"> Giving back to society Environmental protection Ethical operations

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

MATERIALITY ASSESSMENT

A materiality assessment in the form of surveys was conducted during the year ended 31 December 2020, where we identified sustainability factors that were material to our business operations. The management and employees who are responsible for the key functions of the Group have participated in preparing the ESG Report, assisted the Group in reviewing its operations, identifying key ESG issues and assessing the importance of these issues to our businesses and stakeholders.

We have compiled a questionnaire to collect the materiality information from relevant departments and business units of the Group. The Group's material ESG aspects will be covered in the ESG Report and the materiality matrix is as follows:



ENVIRONMENTAL PROTECTION

The Group is conscious of the potential impacts the business has on the environment, especially when it comes to resources management and waste treatment. The Group is committed to continuously improving its environmental and sustainability performance. Environmental protection awareness of employees have been promoted through various channels, such as emails, notices and workshops. Different policies and procedures have also been implemented to govern such objectives across the Group's operations. The environmental protection strategy is focused on three main areas:

- Emissions and Disposal
- Use of Resources
- The Environment and Natural Resources

Emissions and Disposal

Exhaust Gas Emissions

As a board game publisher, the Group's exhaust gas emissions, which are mainly generated from vehicles, are not significant. Nevertheless, we strive to mitigate exhaust gas emissions in our daily operations and promote reasonable utilisation of vehicles. We encourage our employees to switch off engines whenever the vehicles are idling and plan routes ahead of time to reduce route repetition. We ensure our vehicles undergo regular maintenance service to ensure optimal engine performance and fuel use.

Greenhouse Gas ("GHG") Emissions

The major sources of GHG emissions of the Group are petrol consumption for vehicles (Scope 1) and electricity consumption (Scope 2). Apart from the vehicle-related measures described in the section headed "Exhaust Gas Emissions", various energy saving initiatives have been put in place to reduce GHG emissions. Details of the initiatives are described in the section headed "Energy Consumption".

During the year ended 31 December 2020, the Group's Scope 1 GHG emissions have slightly increased while Scope 2 GHG emissions have rapidly decreased due to the work-from-home arrangement of our Singapore and US offices that resulted in a significant drop in electricity consumption. During the year ended 31 December 2020, total GHG emissions have decreased from 84.31 tonnes CO₂e to 28.19 tonnes CO₂e compared to the year ended 31 December 2019.

Waste Management

Despite the fact that the Group do not generate significant hazardous waste and non-hazardous waste due to its business nature, the Group encourages employees to minimise their use of paper in offices by promoting the employment and maximisation of the usage of online messaging services, such as emails and e-filing for both internal and external communications. The use of recycled paper and double-sided printing or copying are also encouraged. Even though our business is not water-intensive, employees are still actively encouraged to conserve water in their daily use.

The Group has also adopted an initiative to use and repurpose old and obsolete computers as back-up computers for juniors or temporary staff. This serves as part of the Group's drive to reduce the amount of hazardous and non-hazardous waste generated. With such measures implemented, waste reduction awareness of the Group's employees has been enhanced.

Sewage Discharge

Despite the fact that the Group does not consume a significant volume of water due to its business nature, the Group's wastewater is mainly generated from its offices; hence the amount of water consumption represents the wastewater discharge volume. The data of water consumption and corresponding water conservation measures are described in the section headed "Water Consumption".

Use of Resources

Energy Consumption

Energy efficiency has always been considered as one of the top priorities of the Group. The major energy sources of the Group are petrol consumed by vehicles and electricity consumption. To minimise the environmental impact brought by daily operations, apart from the vehicle-related measures described in the section headed “Exhaust Gas Emissions”, the Group has implemented various energy conservation initiatives. For example, energy efficient LED lights and environmentally friendly air conditioning units were installed. Employees are also reminded to minimise energy consumption in properties through switching off unused lights, air conditioners and other electronic appliances.

During the year ended 31 December 2020, the Group’s energy consumption has decreased from 202.42 MWh to 78.83 MWh compared to the year ended 31 December 2019, mainly due to the work-from-home arrangement of our Singapore and US offices that resulted in a significant drop in electricity consumption.

Water Consumption

The Group promotes sustainable and efficient use of water and promotes water saving habits among our employees. Environmental signage on water-saving messages are posted in prominent places to remind employees to conserve water. Due to operating locations, the Group does not encounter any significant issue in sourcing water that is fit for purpose.

During the year ended 31 December 2020, the Group’s water consumption has increased from 136.22 m³ to 376.00 m³ compared to the year ended 31 December 2019, mainly due to the water consumption of our warehouse in Foshan, the PRC that has been newly added into our reporting scope this year as it has begun substantive business operations in the year ended 31 December 2019.

Use of Packaging Materials

The Group outsources its production, and hence the amount of packaging materials generated by the Group during the year ended 31 December 2020 was not considered as material. However, the Group strongly encourages its designers to incorporate environmentally friendly considerations across the product and packaging design phases. Going forward, the Group will focus more in developing eco-friendly channels and practices.

The Environment and Natural Resources

The Group promotes the principles of sustainability in every aspect of its business. This includes the adoption of sound environmental practices, green thinking and the implementation of policies that help protect the environment within the communities where it operates.

During the year ended 31 December 2020, the Group was not aware of any material non-compliance with any laws and regulations related to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste, including but not limited to the Environmental Protection and Management Act and Environmental Public Health Act in Singapore, as well as Clean Air Act, Clean Water Act and Toxic Substances Control Act in USA.

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Environmental performance data for the Group for the years ended 31 December 2020 and 2019 is as follows:

Environmental Performance Data Table

Environmental KPIs	Unit	2020	2019
Nitrogen oxides (NOx)	kg	2.06	1.84
Sulphur oxides (SOx)	kg	0.06	0.06
Particulate matter (PM)	kg	0.14	0.14
Direct GHG emissions (Scope 1) ¹	tonnes CO ₂ e	11.44	10.23
Energy indirect GHG emissions (Scope 2) ¹	tonnes CO ₂ e	16.75	74.08
Total GHG emissions	tonnes CO ₂ e	28.19	84.31
Total GHG emissions intensity	tonnes CO ₂ e/ employee ²	0.56	1.72
Total direct energy consumption (Petrol)	MWh	41.67	37.26
Total indirect energy consumption (Purchased electricity)	MWh	38.16	165.16
Total energy consumption	MWh	79.83	202.42
Total energy consumption intensity	MWh/employee	1.60	4.13
Water consumption	m ³	376.00	136.22
Water consumption intensity	m ³ /employee	7.52	2.78

Notes:

- GHG emission data is presented in terms of carbon dioxide equivalent and is based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, the latest released emission factors of China's regional power grid basis, the latest released emission factors of Singapore's power grid basis, "How to prepare an ESG Report — Appendix II: Reporting Guidance on Environmental KPIs" issued by the HKEX, "Global Warming Potential Values" from the IPCC Fifth Assessment Report, 2014 (AR5).
- As at 31 December 2020 and 31 December 2019, the Group had a total of 50 and 49 employees respectively. The data is also used for calculating other intensity data.

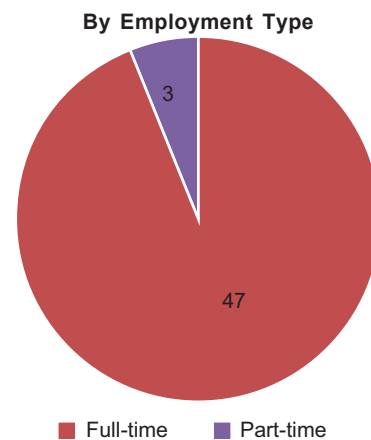
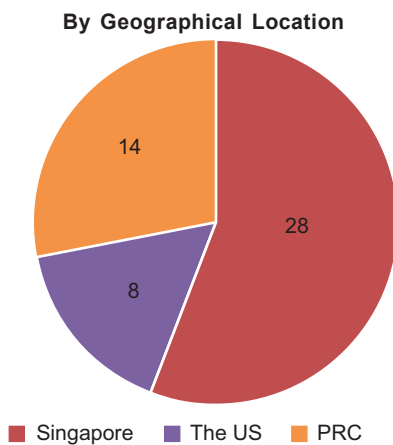
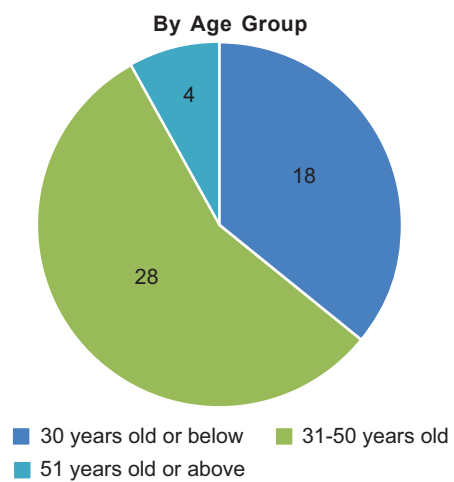
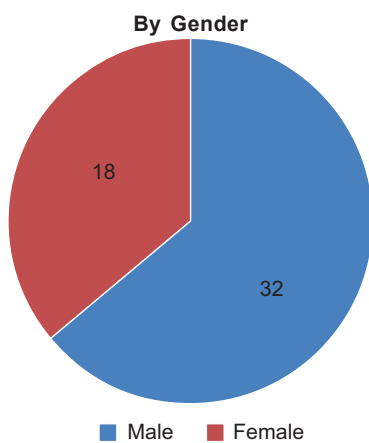
SOCIAL

Employees are the Group's greatest asset. The Group is dedicated to nurturing their knowledge, capabilities and skill sets while providing them with a safe, healthy and stimulating work environment. Resources are leveraged to invest in various human resources initiatives, in areas such as:

-  Employment and Labour Practices
-  Employee Health and Safety
-  Employee Development and Training
-  Compliance with Applicable Labour Standards

Employment and Labour Practices

As at 31 December 2020, the Group had total of 50 employees (2019: 49 employees), which breakdown is as follows:



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

During the year ended 31 December 2020, the Group's employee turnover rate is as follow:

Turnover rate	
By Gender	
Male	2%
Female	1%
By Age Group	
30 years old or below	1%
31–30 years old	1%
51 years old or above	—

Recruitment, Promotion and Dismissal

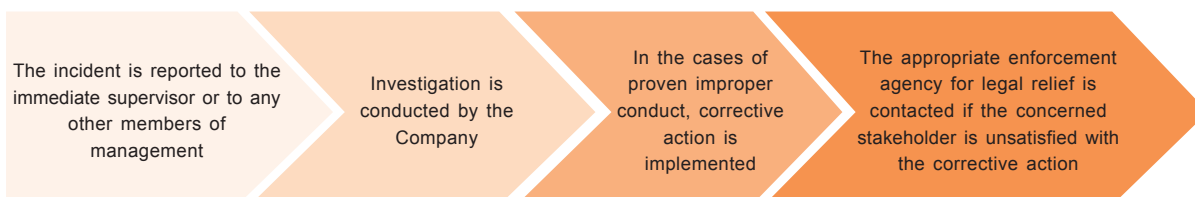
Employees' qualification, professional skills and experiences exert a significant influence on the quality of our goods and services. As an equal opportunity employer, the Group emphasises a fair, open, objective and non-discriminatory selection process. The Group has set up standardised recruitment procedures to regulate recruitment based on principles of fairness and justice. We select employees based on their merits and suitability for the particular position under our robust and transparent recruitment process to fulfil the Group's current and future needs.

The promotion of the Group's employees is determined by appraisals that are conducted regularly by the Human Resources Department to evaluate staffs' work performance. As listed in our human resources policy, which is reviewed regularly, promotion is based on the employee's job-related skills, responsibilities, experience and duties.

The termination of employment is governed by internal policies to ensure all dismissals comply with relevant laws and regulations. The Group strictly prohibits any kind of unfair or illegitimate dismissals. Our management conducts face-to-face interviews with the resigned staff in order to understand our employees' opinions.

Equal Opportunity

As part of the employment and labour practices, the Group's mission is to provide a workplace that is free of harassment and discrimination while providing employees with equal opportunities. The Group is dedicated to maintaining workplaces that are free from discrimination and physical or verbal harassment against any individual on the basis of race, religion, colour, gender, physical or mental disability, age, place of origin, marital status, and sexual orientation. The Group also has zero tolerance of sexual harassment or abuse in the workplace in any form. Any employee who is intimidated, humiliated, bullied or harassed (including sexual harassment) may report the discriminatory behaviour to the management representatives or managers, and the Group will take serious approaches to resolve these issues upon receiving the said complaints. A separate section is included within the Employee Handbook specifically to explain the escalation process for reporting discriminatory acts. The process is as follows:



Benefit and Remuneration

The Group complies with local laws and regulations including the Employment Act in Singapore and Labour Laws in the United States to ensure employees receive their statutory benefits. These benefits include, but are not limited to, mandatory provident fund, basic medical insurance and work injury insurance. Staff members are entitled to public holidays and marriage, compassionate, and maternity leaves. Additional compensation such as discretionary bonuses and share options are given to eligible staff.

During the year ended 31 December 2020, the Group was not aware of any material non-compliance with any laws and regulations related to employment, including but not limited to the Employment Act, Employment of Foreign Manpower Act and Central Provident Fund Act in Singapore, as well as Fair Labor Standards Act and Americans with Disabilities Act in the USA.

Employees’ Health and Safety

Employees’ health and safety is placed as one of the top priorities. Various occupational health and safety procedures are implemented accordingly. These measures include regular training and provision of communication materials such as Employee Handbook specifically to raise their awareness towards health and safety. For both years ended 31 December 2020 and 2019, there were no work-related injuries or fatalities recorded and no lost days due to work-related injuries reported.

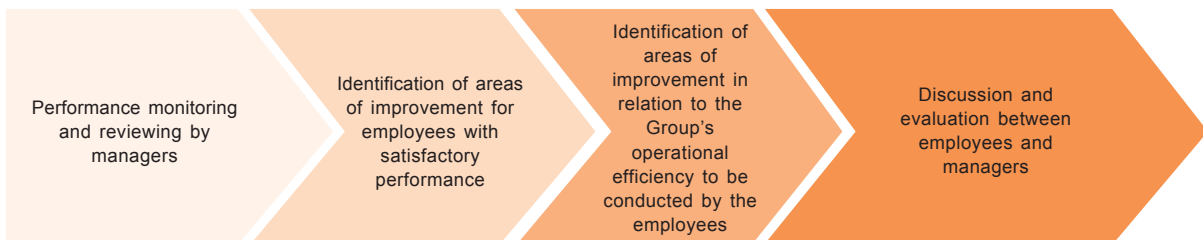
During the year ended 31 December 2020, the Group was not aware of any material non-compliance with any laws and regulations related to health and safety, including but not limited to the Workplace Safety and Health Act, Work Injury Compensation Act and Radiation Protection Act in Singapore, as well as Occupational Safety and Health Act in the USA.

COVID-19 Prevention

In response to the outbreak of the Coronavirus Disease 2019 (“COVID-19”) pandemic, the Group has taken proactive measures to safeguard the health and safety of its employees and business partners and has complied with public health measures of competent local authorities. In addition to complying with public health policies, the Group has enhanced the environmental hygiene in its working areas through regular sanitation and distribution of adequate protective gear such as surgical masks and hand sanitizers. To further minimise the risk of cross-infection, all employees and guests of the Group are also required to perform stringent temperature checks before entering the offices or warehouses. The Group has also issued a detailed guideline to its staff to advise responsive actions on COVID-19 outbreaks among its staff and relevant family members.

Employee Development and Training

The Group heavily invests in developing its workforce. Employees are provided with clear career paths and diverse development opportunities to sharpen their abilities. An introductory period is put in place for new hires in order for them to better understand their roles and responsibilities, and it serves as a platform to establish relationships with co-workers. The following process is implemented as part of new hires’ introductory period to help set and manage their expectations:



Various on-the-job training, workshops and development opportunities are offered to employees to improve their professional knowledge in corporate operations. The Group provides production guide and producers training program for its employees to enhance their management skills on different stages in the production chain, such as the miniatures manufacturing process and communication with the artists and graphic designers. Also, newly-hired designers are sent to Brazil for a full team training to better understand the Group's operations, which also provides them with a chance to communicate with local suppliers, although this initiative could not be implemented in the year ended 31 December 2020 due to travel restrictions resulting from the COVID-19 pandemic.

Compliance with Applicable Labour Standards

Prevention of Child Labour and Forced Labour is also one of the business' top concerns. The Group has strictly complied with relevant laws and regulation. Personal data is collected during the process to assist in the selection of suitable candidates and to verify candidates' personal data. The Human Resources Department ensures identity documents are carefully checked. Furthermore, employees of the Group work overtime on a voluntary basis to prevent any breaches of labour standards. At least one unscheduled walkthrough and audit to outsourced manufacturers is conducted each year to ensure that no child and forced labour has taken place. If violation is involved, it will be dealt with the circumstances as clearly stated in the Group's human resources policy.

During the year ended 31 December 2020, the Group was not aware of any material non-compliance with any laws and regulations related to the prevention of child and forced labour, including but not limited to Employment Act in Singapore, as well as Federal Labour Standards Act in the USA.

OPERATING PRACTICES

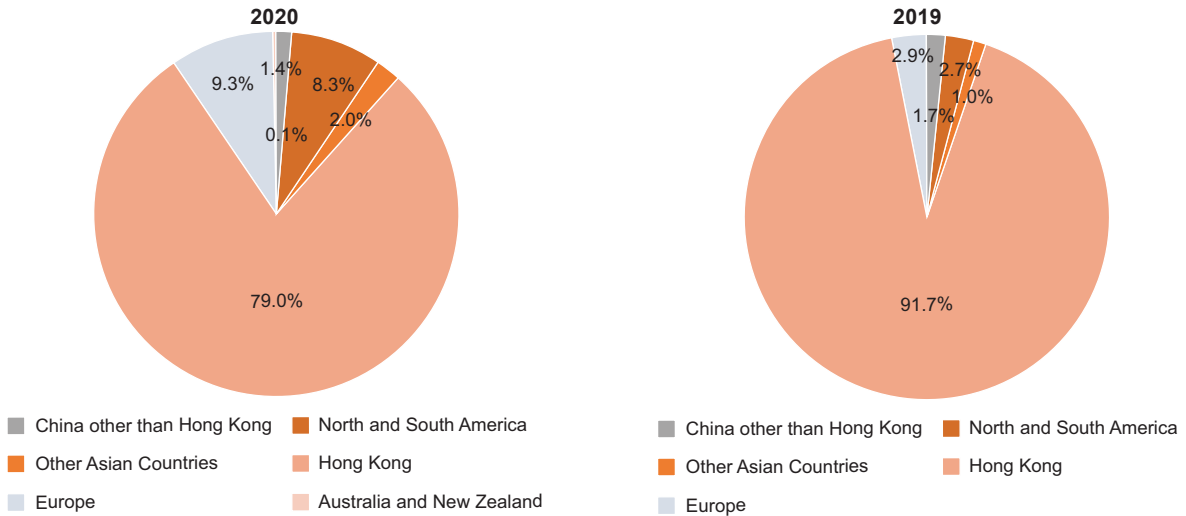
It is considered as part of the Group's responsibility to deliver high-quality products with exceptional safety standards and to meet customers' satisfaction. A number of policies and procedures across business activities, operations and products have been put in place to support sustainable business development. These consist of initiatives regarding:

- Supply Chain Management
- Product Responsibility
- Anti-corruption

Supply Chain Management

The Group has an extensive supply chain that is exposed to worldwide demand. The Group's supply chain consists of experts from different fields, including miniatures producers, game designers, creatives as well as outsourced manufacturers and game manufacturers. The main sourcing regions for the Group's materials identified are Hong Kong. The Group's supplier distributions in the year ended 2020 and 2019 are illustrated respectively by the graphs below (% of total purchase).

Suppliers Distribution



Our products were manufactured under strict compliance with all applicable laws and regulations regarding product safety and supplier performance. The Group has worked closely with respected outsourced manufacturers to minimise the environmental impacts from production. Relevant policies have been formulated in order to manage environmental and social risks of the Group’s supply chain. Periodic site visits are performed by management to all suppliers to understand their business background, production facilities and their internal control process. This serves as a part of the supplier performance evaluation process.

Stringent internal procedures are in place to manage the Group’s procurement and payable processes, making sure that only quality products and services are received. Best-suited suppliers are identified and employed through a comprehensive supplier selection process, including on-site review, inspection of production workshops and periodic evaluations. Suppliers are not only required to meet the Group’s internal standards but are also required to be legally compliant, socially responsible and financially sustainable. Both new and existing suppliers are assessed under the following criteria:

- Product quality;
- Price;
- Delivery time;
- Product safety certification, including compliance in accordance with international and local product safety standards; and
- Other aspects and characteristics which the Group finds relevant.

Product Responsibility

Game Content Health and Safety

The Group is strictly compliant with all applicable laws and regulations in areas where business operations are conducted. During the year ended 31 December 2020, all products were compliant with relevant safety standards. To safeguard the environment and customers’ health and safety, additional initiatives are in place. Safety tests are conducted by the Group on the products produced and safety labels are also attached to all packaging materials.

During the year ended 31 December 2020, the Group was not aware of any material non-compliance with any laws and regulations related to product health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress, including but not limited to the Copyright Act, Trade Marks Act and Personal Data Protection Commission in Singapore, as well as Leahy — Smith America Invents Act and Copyright Act in the USA.

Customer Service

The Group values feedback from customer and considers it as an important element in fostering sustainable growth in business. A well-established customer complaints procedure is represented below:

1. Customer Complaint Handling

- A designated Customer Service Officer is assigned to be responsible for handling customers’ complaints.
- A filed complaint is logged with details including the name of customer, product name(s) and batch number(s), reason for complaint, proposed follow up actions and any further information to be added by the Company.
- One of the joint Chief Executive Officer(s) is immediately notified if a repeated customer issue on any one item (i.e. 25 of the same requests on the same item) is found, as this is considered excessive and unacceptable.
- An investigation will be conducted with at least 3 samples or boxes of the concerned board game as quality inspection.

2. Documentation of Inspection Results

- Documented inspection results are reviewed by the production manager or the joint Chief Executive Officer(s).
- Formal documentation of sample check results with the following details:
 - (i) Product name(s) and batch number(s);
 - (ii) Batch size(s) and presentation(s);
 - (iii) Date of review;
 - (iv) Identification of issues;
 - (v) Summary of findings, conclusions and recommendations;
 - (vi) Proposed actions; and
 - (vii) Names of the persons responsible for preparing, reviewing and approving the sample check result.

3. Follow-up Actions with the Relevant Supplier

- Assessment and approval by the production manager or the Officer prior to escalation to the relevant supplier.
- Request response from the relevant supplier within 30 days or less.
- Assessment by the production manager or the joint Chief Executive Officer(s) in order to evaluate whether further actions are required including:
 - (i) Corrective or future preventive actions; and/or
 - (ii) Validation or re-validation required.

During the year ended 31 December 2020, there were no products recalled for safety and health reasons nor complaints received related to the Group's products and services.

Intellectual Property (“IP”) Rights

In order to protect the hard work of the designers, the Group has identified IP rights as a top priority. The Group strives to protect IP rights during the design development, production, dissemination and publication processes. During the year ended 31 December 2020, the Group had strictly abided by applicable laws and regulations related to IP rights in all of its products. These laws include the Singapore Copyright Act and Trade Marks Act for the operations in Singapore.

The Group has published both “self-owned” games and licensed games, for which the former's IP rights are either in-house developed, transferred by the Controlling Shareholders, or acquired from third parties, while the latter's IP rights are licensed from third party game developers. Trademark Registration Policy is adopted to regulate acquisition of IP rights and prevent infringement of IP rights. Also, the Group provides its Licensing Procedure Document for employees to follow when dealing with graphic assets and text that require licensor approval.

Game Research and Development (“R&D”)

The Group realises the effort in conducting R&D is indispensable for maintaining a high product quality standard and keeping its games up with trends. We constantly seek to develop new products and enhance our existing products with special features through our R&D capabilities. In our production guide, we encourage creativity and treat it as an opportunity to create new and amazing components. Therefore, resources and trainings are provided to expand the R&D capabilities and equip the R&D team with professional knowledge.

Users' Privacy Protection

The Group is aware that the protection of customers' privacy contributes to excellent customer service experience. We are determined to protect customers' personal data by handling them with the highest degree of confidentiality. Employees are required to pay extra attention when handling and protecting customers' data and privacy. Apart from their respective Non-disclosure Agreements, employees should follow guidance stated in the Employee Handbook and safeguard confidential information by using it only for the business of the Company and disclosing it only with authorization. Confidential information includes but is not limited to personnel information, customers' data, contracts, and the Group' business strategy.

Game Advertising and Labelling

The Group has formulated policies to regulate advertising and labelling of the Group's gaming products. The Group is committed to not advertise in a manner which is misleading, inaccurate, fraudulent or illegal, or which fails to comply, in the Group's sole discretion, with its standards of decency, taste or dignity. Adequate labelling on the package of the Group's product is strictly inspected and reviewed in order to ensure it satisfies product safety regulatory requirements in all the countries and regions the products are sold in. The Group believes that proper advertising and labelling erase its customers' concerns for the safety of its gaming products.

Anti-Corruption and Corporate Governance

Honesty, integrity and fairness are considered as parts of the Group's core values. A system of rules, practices and processes is established to prevent unlawful business operations. To enhance the business' corporate governance, a whistleblowing policy is in place to encourage employees and other parties to report unethical behaviour, malpractice, wrongful conduct, fraud, etc. An Inside Information Policy has been drafted to promote an effective compliance scheme for the Group and its subsidiaries. Information includes the summaries of inside information as well as laying out when and how inside information related to the Group should be treated and disclosed.

During the year ended 31 December 2020, the Group was not aware of any material non-compliance with any laws and regulations related to bribery, extortion, fraud and money laundering, including but not limited to the Prevention of Corruption Act in Singapore, as well as Foreign Corrupt Practices Act in the USA. There were no legal cases regarding bribery, extortion, fraud and money laundering filed against the Group or its employees during the year ended 31 December 2020.

COMMUNITY INVESTMENT

The Group understands that the value of giving back to communities is just as important as growing the business. The Group continues to deliver on its commitment to the local communities in which it operates and strives to make positive contributions through various corporate social responsibility activities which focus on caring for the people, community and environment. The guiding principle of serving the community is deeply rooted in the Group's business strategy in an effort to benefit the community at large.

THE ESG REPORTING GUIDE CONTENT INDEX OF THE STOCK EXCHANGE OF HONG KONG LIMITED

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
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 Exhaust Gas and GHG emissions, discharges into water and land, and generation of hazardous and non- hazardous waste.	Environmental Protection — Emissions and Disposal
KPI A1.1 (“comply or explain”)	The types of emissions and respective emissions data.	Environmental Protection — Emissions and Disposal
KPI A1.2 (“comply or explain”)	GHG emissions in total (in tonnes) and intensity.	Environmental Protection — Emissions and Disposal
KPI A1.3 (“comply or explain”)	Total hazardous waste produced (in tonnes) and intensity.	Environmental Protection — Emissions and Disposal (not applicable — explained)
KPI A1.4 (“comply or explain”)	Total non-hazardous waste produced (in tonnes) and intensity.	Environmental Protection — Emissions and Disposal
KPI A1.5 (“comply or explain”)	Description of reduction initiatives and results achieved.	Environmental Protection — Emissions and Disposal
KPI A1.6 (“comply or explain”)	Description of how hazardous and non- hazardous wastes are handled, reduction initiatives and results achieved.	Environmental Protection — Emissions and Disposal
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Environmental Protection — Use of Resources
KPI A2.1 (“comply or explain”)	Direct and/or indirect energy consumption by type in total and intensity.	Environmental Protection — Use of Resources
KPI A2.2 (“comply or explain”)	Water consumption in total and intensity.	Environmental Protection — Use of Resources
KPI A2.3 (“comply or explain”)	Description of energy use efficiency initiatives and results achieved.	Environmental Protection — Use of Resources
KPI A2.4 (“comply or explain”)	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved.	Environmental Protection — Use of Resources (not applicable — explained)
KPI A2.5 (“comply or explain”)	Total packaging material used for finished products (in tonnes) and with reference to per unit produced.	Environmental Protection — Use of Resources (not applicable — explained)

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources.	Environmental Protection — The Environment and Natural Resources
KPI A3.1 (“comply or explain”)	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environmental Protection — The Environment and Natural Resources
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.	Social — Employment and Labour Practices
KPI B1.1 (“recommended disclosure”)	Total workforce by gender, employment type, age group and geographical region.	Social — Employment and Labour Practices
KPI B1.2 (“recommended disclosure”)	Employee turnover rate by gender and age group.	Social — Employment and Labour Practices
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.	Social — Employees' Health and Safety
KPI B2.1 (“recommended disclosure”)	Number and rate of work-related fatalities.	Social — Employees' Health and Safety
KPI B2.2 (“recommended disclosure”)	Lost days due to work injury.	Social — Employees' Health and Safety

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
KPI B2.3 (“recommended disclosure”)	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Social — Employees’ 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.	Social — Employee Development and Training
Aspect B4: Labour 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 labour.	Social — Compliance with Applicable Labour Standards
KPI B4.1 (“recommended disclosure”)	Description of measures to review employment practices to avoid child and forced labour.	Social — Compliance with Applicable Labour Standards
KPI B4.2 (“recommended disclosure”)	Description of steps taken to eliminate such practices when discovered.	Social — Compliance with Applicable Labour Standards
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Operating Practices — Supply Chain Management
KPI B5.1 (“recommended disclosure”)	Number of suppliers.	Operating Practices — Supply Chain Management
KPI B5.2 (“recommended disclosure”)	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented and how they are implemented and monitored.	Operating Practices — Supply Chain Management

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
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.	Operating Practices — Product Responsibility
KPI B6.1 (“recommended disclosure”)	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Operating Practices — Product Responsibility
KPI B6.2 (“recommended disclosure”)	Number of products and service related complaints received and how they are dealt with.	Operating Practices — Product Responsibility
KPI B6.3 (“recommended disclosure”)	Description of practices relating to observing and protecting intellectual property rights.	Operating Practices — Product Responsibility
KPI B6.5 (“recommended disclosure”)	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Operating Practices — Product Responsibility
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.	Operating Practices — Anti-corruption and Corporate Governance
KPI B7.1 (“recommended disclosure”)	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.	Operating Practices — Anti-corruption and Corporate Governance
KPI B7.2 (“recommended disclosure”)	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Operating Practices — Anti-corruption and Corporate Governance
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 Investment